

M.B.A. CBCS Pattern Semester-IV
PCB4EB5 - Corporate Taxation

P. Pages : 1

Time : Three Hours



GUG/S/24/10728

Max. Marks : 70

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- Notes : 1. Attempt **any five** questions.
2. All question carry equal marks.

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| 1. | Mention any three items of income which are deemed to accrue or arise in India. | 14 |
| 2. | What is agriculture Income? Is it includible in income brought to tax under the Income Tax Act. 1962. | 14 |
| 3. | What is TDS and Self-assessment Tax? Also elaborate the provisions relating to TDS & Self-assessment tax. | 14 |
| 4. | Elaborate the provisions regarding Tax Audit of registered dealer GST Act. | 14 |
| 5. | Are there any special provisions for setting off losses in respect of speculation business, firm assessed as firm, and firm assessed as A.O.P. | 14 |
| 6. | Explain Constitutional provisions authorizing the levy and collection of duties of central Excise, Customs & Central Sales Tax. | 14 |
| 7. | What are the Classification & Valuation of Excisable goods. | 14 |
| 8. | Explain in brief registration of dealers and determination of taxable turnover. | 14 |
| 9. | Discuss the Service Tax Provision of Law and Procedures. | 14 |
| 10. | Write detail note on any two. | 14 |
| | a) Provisions regarding bag gauge & courier. | |
| | b) Contribution to government revenues. | |
| | c) Set Off and carry forward of losses. | |
| | d) Filling of returns. | |
