

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.

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.
