

V – 3074

M. B. A. (Fourth Semester)

EXAMINATION, May/June, 2019

Paper – FM– 04

**STRATEGIC TAX PLANNING AND TAX
MANAGEMENT**

Time : Three Hours

Maximum Marks : 70

Minimum Pass Marks : 28

Note– Attempt *all* questions. Question no. 1 is compulsory.

1. Attempt any *five* questions from the following. (Not more than 50 words each)–
 - (i) Explain the concept of Tax evasion.
 - (ii) Distinguish between tax avoidance and tax evasion.
 - (iii) Write about inter corporate dividend.
 - (iv) Write about tax planning in relation to renovation of an Asset.

- (v) What is minimum alternate tax ?
- (vi) What do you mean by make or buy decision ?
- (vii) What is refund of tax ?
- (viii) Explain the concept of Return of Income.

- (ix) Write about Assessment procedure.
- (x) What is tax collection of source ?

Unit - I

2. What are the significance of Tax planning ?

Or

Explain the tax planning provision in respect of nature and forms of Business organisation.

Unit - II

3. Discuss the tax provisions with respect to dividend policy and issue of Bonus shares.

Or

Write an essay on tax planning in respect of capital structure decision.

Unit - III

4. Describe the provisions of avoidance of double taxation agreements under Income Tax Act, 1961.

Or

Explain transfer pricing. Discuss the conditions for applicability of arms length price in international transaction.

Unit - IV

5. Describe how the income tax Appellate Tribunal is constituted and discuss its function.

Or

Write a note on 'Advance payment of Income Tax'.

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