

Q.P. Code : 61324

**Third Semester M.B.A. (Day) Degree Examination,
February/March 2020**

(CBCS)

Management

Paper 3.3.2 – CORPORATE TAX PLANNING AND MANAGEMENT

Time : 3 Hours]

[Max. Marks : 70

SECTION – A

Answer any **FIVE** of the following questions. Each question carries **5** marks :

(5 × 5 = 25)

1. Define the provisions of Sec 115JAA.
2. Define the following :
 - (a) Countervailing Duty
 - (b) Input Tax Credit
 - (c) Reverse Charge
3. How do you determine the residential status of a company.
4. What do you understand by "tax planning"? Distinguish between "tax planning" and "tax management".
5. Mr. Vivek's G.T.I. for the P.Y.2018-19 was Rs, 5,00,000. He made the following donations :
 - (a) Maharashtra Chief Minister's Earthquake Relief Fund Rs. 10,000.
 - (b) National Foundations for Communal Harmony Rs. 15,000.
 - (c) Rs.10,000 to an Educational Institution of National Eminence.
 - (d) Rs.5,000 to National Children's Fund.