

**Bharati Vidyapeeth  
(Deemed to be University), Pune**

**School of Distance Education**

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<b>Assignment No.</b>		<b>Name of the Assignment Setter:</b>	<b>Akshay Rai Sood</b>		
<b>Course code</b>	<b>310</b>	<b>Class:</b>	<b>MBA</b>	<b>Semester:</b>	<b>III</b>

<b>Subject:</b>	<b>Corporate Taxation</b>
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**Q.1) Attempt ANY ONE of the Following (1000 Words) (10)**

- a) Discuss Tax planning relating to mergers, acquisitions & demergers of companies.
- b) Explain the provisions of set off and carry forward of losses

**Q.2) Attempt ANY TWO of the Following (800 Words) (12)**

- a) What do you mean by Residential Status? Explain Residential Status of Companies.
- b) Explain in detail special provisions in Computation of Profits from Business.
- c) What are the various heads of income considered in Income Tax Act for computation of Taxable Income?
- d) Explain Avoidance of Double Taxation Agreement.

**Q.3) Write Short Notes on (ANY TWO) (08)**

- a) Tax evasion
- b) Tax planning
- c) Tax exemptions
- d) TDS

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