

(i) Printed Pages : 2

Roll No.

(ii) Questions : 10

Sub. Code :

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Exam. Code :

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M.Com. 3rd Semester

2125

TAX PLANNING AND MANAGEMENT

Paper—MC 302

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt **five** questions in all selecting not more than one a Unit from each Unit. Selecting not more than **one** question from each Unit. Each question carries equal marks.

UNIT—I

1. Discuss the provision of Act regarding Computation of Depreciation.
2. How is expenditure on Scientific research treated ?

UNIT—II

3. Discuss in Brief the various kinds of companies under Income Tax Act.
4. Explain the meaning of a company under Income Tax Act.

UNIT—III

5. Give any two incomes examples under Income Tax Act.
6. Discuss tax planning for partnership firm.

7. Discuss the tax planning involved in the following :

- (a) Make or buy decision
- (b) Repair or replace decision.

UNIT—IV

- 8. Discuss in brief the general provision of Value Added Tax (VAT).
- 9. Differentiate between Tax Planning, Tax Evasion and Tax Avoidance.
- 10. Suggest tax planning measures for a new business unit to be set up.

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