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**MAM-801****MAM/MBA (Dual Degree/Integrated Course),  
VIII Semester**

Examination, May 2018

**Corporate Taxation***Time : Three Hours**Maximum Marks : 70*

- Note:* i) Attempt any five questions.  
ii) All questions carry equal marks.

1. Explain the various conditions to determine the residential status of an individual.
2. Briefly discuss the various deductions available U/S 80 C, 80 CCC and 80 CCD under Income Tax Act.
3. Describe the various methods to plan taxes through issue of bonus shares and purchase of own shares.
4. Elaborate the various tax management techniques by making lease or buy decisions.
5. Explain the implications of avoiding Double Taxation agreements.

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6. Mr. B, a married citizen of India for Germany for first time on 15-9-2015 on a business trip. He returned to India on 5-6-2016. During his absence from India he maintained a dwelling house for himself in Calcutta.

What will be his residential status for the assessment year 2017-18?

7. Determine the total income from the following particulars:

	2016-17	2017-18
House Property income [computed]	20,000	20,000
Salary income [computed]	1,80,000	1,90,000
Business profit before depreciation	40,000	1,20,000
Depreciation for the year	1,20,000	1,40,000
Capital Gain-Short term	10,000	NIL
Income from other sources	20,000	40,000

8. Write short notes on GST.

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