शहीद नंदकुमार पटेल विश्वविद्यालय, गढ़ उमरिया, ओड़िशा रोड, रायगढ़ SYLLABUS B.COM. PART-III TAX PROCEDURE & PRCTICE

PAPER-I CORPORATE TAX PLANNING & MANAGEMENT

Theory: M.M. 50 Sessional: M.M. 25

- UNIT-I Introduction of Tax Planning: Concept of Tax Planning, characteristic need & Important of Tax Planning, Problem of Tax Planning, difference between tax-Management. Tax Avoidance, Tax Evasion, Limitation of Tax Planning.
- **UNIT-II** Computation of Total Income & Tax-Liability of Companies.
- **UNIT-III Tax-Planning for New Business:** Location & Nature of business. Forms of business organization. Comparative study of Partnership firm & Company in relation to Tax Liability.

Tax issues relation to Amalgamation: Tax Planning with reference Amalgamation of companies.

- UNIT-IV Special Tax-Provision: Tax-Provision relating to free trade-Zones, Infrastructure sector and backward areas, Tax-Incentives for Exporters.
 Investment Planning for Tax-relief.
- **UNIT-V Tax-Payment:** Tax-deduction at source, advance payment of Tax, Computation of Advance Tax, refund of Tax.

Books Recommended: Corporate tax planning and management by. Dr. HC. Mehrotra & Dr. Sp. Goyal.

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PAPER-II PROJECT REPORT AND VIVA

M.M. 75

Based on Theory paper "Corporate tax planning and management"