



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS

B.COM. PART-III

TAX PROCEDURE & PRACTICE

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"