

उत्तर प्रदेश राजर्षि टण्डन मुक्त विश्वविद्यालय इलाहाबाद

अधिन्यास Assignment (2023-2024)

Master of Business Administration (MBA)-Third Semester

विषय : प्रबन्धन

Subject: Management (Optional group FINANCE)

Subject Title: Income Tax Planning & Management

विषय कोड : एम. बी. ए.

Subject Code: MBA

Course Code: MBA - 3.24

अधिकतम अंक :30

Maximum Marks: 30

Section- A

Note: Long Answer Questions. Answer should be given in 800 to 1000 words each. Answer all questions. All questions are compulsory. (Six marks each)

Maximum Marks: 18

1. Explain the nature and objectives of tax planning, differentiating between tax planning, tax avoidance, and tax evasion?
2. Compute the income tax liability for an individual for the assessment year under the Income from House Property with proper illustration?
3. Explain the importance of tax planning for depreciation, treatment of losses, and unabsorbed items, along with the rules for carry forward and set off losses?

Section- B

Note: Short Answer Questions. Answer should be given in 200 to 300 words each. Answer all questions. All questions are compulsory. (Two marks each)

Maximum Marks: 12

1. Explain the concept of wealth tax and Describe the process of asset valuation for wealth tax purposes?
2. What do you understand by term merger and amalgamation?
3. When a company become Non- resident in india?
4. Discuss the significance of Tax Deducted at Source (TDS) and provide examples of situations where TDS is applicable?
5. Explain the concept of residential status for non-resident Indians (NRIs) and how it affects their tax liabilities in India?
6. What are the main provisions of the Goods and Services Tax (GST) Bill, and how does it impact businesses in India?