



Question Bank For PG Course

Commerce

16th Paper

CORPORATE TAX PLANNING AND MANAGEMENT : PGCO-XVI

Question 1

How an assessee can minimise the tax liability in a legal way

Question 2

Important factors of tax planning are

Question 3

Important methods of tax planning are

Question 4

Notice under section 142(1) is issued

Question 5

Importance of tax planning are

Question 6

Total income/ taxable income of an assessee depends on

Question 7

Notice of demand under Income Tax act could be issued

Question 8

IT Ltd. an India Co. whose place of effective Management is situated outside India. The residential status of the company would be

Question 9

The Concept of place of effective management (POEM) is applicable in case of

Question 10

For a company, the tax liability for a particular assessment year would be equal to

Question 11

What type of mistake could be rectified u/s 154 of Income Tax Act ?

Question 12

Tea Development Account is maintained

Question 13

Under the scheme of 'demerger' all the assets & liabilities of demerged company are transferred at

Question 14

The purpose of double taxation relief is

Question 15

Assessment procedure commences with

Question 16

Methods by which tax liability is avoided illegally know as

Question 17

Is tax planning legal or illegal

Question 18

Minimum Alternate Tax is applicable for

Question 19

Which form of business is better between sole proprietorship and partnership from tax point of view

Question 20

..... is legal as well as ethical.

Question 21

What is the rate of Dividend Distribution Tax for Domestic Companies'?

Question 22

Optimum Capital structure means

Question 23

Objectives of tax planning are

Question 24

Presence of borrowed Capital in the capital structure is preferable because

Question 25

If the asset is purchased by own fund, the assessee can claim deduction for

Question 26

If the asset is taken on lease, the assessee can claim deduction for

Question 27

Section....., empowers the Assessing Officer to collect information from the assessee

Question 28

An aggrieved assessee may appeal u/s 143(3) to the Commissioner (Appeals) against an order of

Question 29

An assessee may file an appeal before the Appellate Tribunal against the order issued by

Question 30

A resulting company pursuant to a scheme of demerger may avail the following concession(s)