

B.COM. SEMESTER – 6

4	DSE – 3	Corporate Tax Planning - 2
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Name of the Course: **Corporate Tax Planning - 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To provide Basic knowledge of corporate tax planning and its impact on decision-making

Unit	Content	No. of Lectures
1	CORPORATE TAX PLANNING - 3: <ul style="list-style-type: none"> - Introduction and Meaning: - Explanation of Employees' Remuneration under the Act - Explanation of Distribution of Assets at the time of Liquidation under the Act - Practical Questions related to Computation of tax for: - Tax planning with reference to employees' remuneration - Tax planning with reference to distribution of assets at the time of liquidation 	12
2	CORPORATE TAX PLANNING – 4: <ul style="list-style-type: none"> - Introduction - Explanation of Scientific Research under the Act - Explanation of Receipt of Insurance Compensation under the Act - Practical Questions related Computation of tax for: - Tax planning with reference to receipt of insurance compensation - Tax planning with reference to sale of scientific research assets 	11
3	SPECIAL PROVISIONS RELATING TO NON-RESIDENTS: <ul style="list-style-type: none"> - Introduction - Double Taxation Relief - Provisions regulating Transfer Pricing - Advance Rulings - Advance Pricing Agreement 	11
4	CORPORATE TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING: <ul style="list-style-type: none"> - Introduction - Amalgamation 	11



	<ul style="list-style-type: none"> - Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies 	
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

Note: Latest Editions of the above books may be used.

