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| <b>PROGRAM</b>         | <b>Master of Business Administration</b>       |
| <b>SEMESTER</b>        | <b>3</b>                                       |
| <b>COURSE TITLE</b>    | <b>Corporate Taxation</b>                      |
| <b>COURSE CODE</b>     | <b>04MB0307</b>                                |
| <b>COURSE CREDITS</b>  | <b>3</b>                                       |
| <b>COURSE DURATION</b> | <b>42 Hrs (42 Sessions of 60 minutes each)</b> |

**COURSE OUTCOMES:**

- ❖ Understand the basics of corporate taxation and tax planning
- ❖ Get acquainted with corporate tax in India
- ❖ Learn Corporate Tax Planning associated with managerial decisions
- ❖ Familiar with taxation provisions related to non-resident corporates
- ❖ Understand DTAA and tax implications on Foreign Collaborations

**COURSE CONTENTS:**

| <b>Unit No</b> | <b>Unit / Sub Unit</b>  | <b>Sessions</b> |
|----------------|---|-----------------|
| <b>I</b>       | <b>CORPORATE TAXATION – INTRODUCTION</b><br><br>Meaning of Corporate taxation — Regulatory mechanism – Provisions of Income Tax Act, 1961 in brief - Corporate tax planning: Tax planning and Tax evasion - Relationship between corporate planning and corporate tax planning  | <b>08</b>       |
| <b>II</b>      | <b>CORPORATE TAX IN INDIA</b><br><br>Definitions - Residential status - Tax incidence & Rates of Tax for companies - Minimum Alternate Tax [MAT] concept - Tax planning with respect to new business/undertaking: Planning with respect to specific locations, areas and industries - Tax benefit with respect to Exports | <b>10</b>       |
| <b>III</b>     | <b>CORPORATE TAX PLANNING</b><br><br>Tax planning with respect to Financial Management decisions - Tax planning with respect to Managerial decisions - Tax planning with respect to Liquidation, Amalgamation and Demerger  | <b>08</b>       |
| <b>IV</b>      | <b>NON-RESIDENT CORPORATES</b><br><br>Tax planning - Double taxation relief - Transfer pricing and Advance ruling Concepts  | <b>08</b>       |
| <b>V</b>       | <b>INTERNATIONAL TAXATION</b><br><br>Tax implications for foreign collaborations - Tax implications for Double Taxation Avoidance Agreements [DTAA]   | <b>08</b>       |

**EVALUATION:**

The students will be evaluated on a continuous basis and broadly follow the scheme given below:

|   | <b>Component</b>   | <b>Weightage</b>          |
|---|--|---------------------------|
| A | Continuous Evaluation Component (Assignments / Presentations/ Quizzes / Class Participation/ etc.) | 20% (C.E.C.)              |
| B | Internal Assessment  | 30% (I.A.)                |
| C | End-Semester Examination   | 50% (External Assessment) |

**SUGGESTED READINGS:**
**Text Books:**

| <b>Sr. No</b> | <b>Author/s</b>                              | <b>Name of the Book</b>                            | <b>Publisher</b>                            | <b>Edition &amp; Year</b>                |
|---------------|--|--|---|--|
| <b>T-01</b>   | Dr. Vinod K Singhania & Dr. Monica Singhania | Corporate Tax Planning and Business Tax Procedures | Taxman Publication                          | 24 <sup>th</sup> Edition, September 2020 |
| <b>T-02</b>   | Girish Ahuja & Ravi Gupta                    | Direct Taxes Law & Practice                        | Commercial Law Publishers (India) Pvt. Ltd. | 12 <sup>th</sup> Edition, 2020           |

**Reference Books:**

| <b>Sr. No</b> | <b>Author/s</b>                             | <b>Name of the Book</b>                    | <b>Publisher</b>   | <b>Edition &amp; Year</b>      |
|---------------|---|--|--------------------|--------------------------------|
| R-01          | Dr. Vinod K Singhania & Dr. Kapil Singhania | Direct Taxes - Laws & Practice             | Taxman Publication | 64 <sup>th</sup> Edition, 2020 |
| R-02          | T.N. Manoharan & G.R.Hari                   | Direct Tax Laws and International Taxation | Snow White         | February Edition 2021          |