MBSC-4.3F

Sl. No.

IV Semester M.B.A. Degree Examination, May/June - 2026
MANAGEMENT
Corporate Taxation Law (Elective - F)
(CBCS SLM Scheme)

Time : 3 Hours **Maximum Marks : 80**

SECTION - A

Answer any Five questions. Each question carries Five marks. (5×5=25)

1. Explain the concept of taxation and its importance in a country's economic development.

2. Describe potential consequences of non-return of income.

3. Explain how Customs Duty is determined on Imported Goods.

4. Write a short note on Transfer Pricing and Safe Harbour Rules.

5. Write a note on Tax Free Incomes.

6. Define double taxation and distinguish between unilateral and bilateral relief mechanisms.

7. State the purpose of the OECD Model Tax Convention and the UN Model Convention.

SECTION - B

Answer any Four questions. Each question carries Ten marks. (4×10=40)

8. Evaluate the impact of standard deduction and depreciation on business income.

9. Explore the implications of different assessment types on taxpayer compliance and departmental oversight.

10. Assess the role of customs duties in shaping trade policies, industrial competitiveness, and revenue mobilization.

[P.T.O.

11. Evaluate the effectiveness of transfer pricing laws, SAAR, and GAAR in curbing profit shifting and ensuring fair tax distribution.

12. Examine how offering tax holidays to new businesses influences entrepreneurial activity and economic growth.

13. Compare and contrast Proportional, Progressive, and Regressive taxation systems.

SECTION - C

14. Case Study (Compulsory). **(1×15=15)**

Construct a comprehensive tax computation scenario for a hypothetical company that includes Corporate Tax, MAT Credits, Advance Tax Payments, and claim under Double-Taxation Agreements.
