MBSC-4.3F

Sl.No. : **Total No. of Pages : 2**

Fourth Semester M.B.A. Degree Examination, October - 2025
(SLM Scheme) (CBCS)
MANAGEMENT
Elective F : Corporate Law
Corporate Taxation Law

Time : 3 Hours **Max. Marks : 80**

SECTION- A

Answer any five questions. Each question carries five Marks : [5 × 5 = 25]

Q1) What is indirect taxes?

Q2) Write a note on E-way bill.

Q3) Differentiate b/w Gross Total Income & Total Income.

Q4) Specify the various income tax authorities

Q5) Prepare a note on Taxation of intellectual property.

Q6) State the various kinds of tax free incomes.

Q7) What is CENVAT?

SECTION - B

Answer any four questions. Each Question carries TEN Marks [4 × 10 = 40]

Q8) Explain the provisions relating to custom duties and enforcement of custom duties.

Q9) Examine the procedure for computation of taxable income from salary.

Q10) Write a brief note on method of computing transfer price.

Q11) Explain the provisions regarding determination of residential status of an individual under Income Tax Act,1961.

Q12) Comment on constitutional provisions relating to taxes.

Q13) Examine the provisions relating to filing of appeal before the Commissioner of Income Tax under IT Act, 1961.

SECTION - C

Q14) **Case (Compulsory)** **[1 × 15 = 15]**

X, has commenced the new business on 1.6.2023 in the state of Karnataka. Later he continues the same business.

Questions :

a) Determine the previous year?

b) What is the assessment year?

c) Suggest the provisions.