

(Following Paper ID and Roll No. to be filled in your Answer Book)

**PAPER ID : 7043** Roll No. | | | | | | | | | |**M. B. A.****(SEM. IV) EXAMINATION, 2006-07 TAX  
PLANNING & FINANCIAL REPORTING****Time : 3 Hours]****[Total Marks : 100**

- Note :** (1) Attempt all questions.  
(2) All questions carry equal marks.

- 1 Attempt any two of the following : **2x10=20**
- (a) 'Company is the only business entity on which income tax at a flat rate without any exemption limit is applicable.' Is this statement true? Explain.
  - (b) 'Taxation is essential for the overall development of the economy.' Elucidate.
  - (c) Explain the various tax concessions available to Non-Resident Indians.
- 2 Attempt any two of the following : **2x10=20**
- (a) Discuss the important provisions in Income Tax regarding deduction of tax at source.
  - (b) Explain Standard Deduction and its significance in the calculation of Income Tax.
  - (c) Describe the Classes of Income authority as provided in the IT Act.
- 3 Attempt any four of the following : **4x5=20**
- (a) "Depreciation in respect of capital expenditure as to a building may be claimed even if the same is not owned by the Assessee." Discuss.
  - (b) What tax incentives have been provided by the government to entrepreneurs for setting up new enterprises.
  - (c) State the provisions of set off and carry forward of losses from speculation, long term capital asset and non speculation business.
  - (d) Discuss taxation and Mergers and Amalgamation.
  - (e) Discuss taxation and lease financing.
- 4 Attempt any two of the following : **2x10=20**
- (a) Enumerate on the importance of Wealth tax while filing returns.
  - (b) Give the salient features of valuation of assets for the purpose of assessment of wealth tax.
  - (c) Explain levy of and provisions of wealth tax.
- 5 Attempt any two of the following : **2x10=20**
- (a) 'Excisable goods should be goods which are movable and marketable to attract levy of Central Excise Duty.' Discuss.
  - (b) Customer Protection Act, 1962 helps to safeguard the consumers from filthy goods. Explain.
  - (c) Explain the meaning of Adjudication Authority under Central Excise Act.

# Mba 4th Semester Fm Old Question Papers

**Thomas Griffiths**



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*Working Mother*, 2000-10 The magazine that helps career moms balance their personal and professional lives      **Arts & Humanities Citation Index**, 1981 A multidisciplinary index covering the journal literature of the arts and humanities It fully covers 1 144 of the world s leading arts and humanities journals and it indexes individually selected relevant items from over 6 800 major science and social science journals      Who's who in the East, 1983      *Who's Who in the South and Southwest*, 1984-1985 Marquis Who's Who, LLC, 1984      **Who's Who in America, 1996** Marquis Who's Who, Inc, 1995-09 We make very heavy use of WHO S WHO IN AMERICA in our library It s used daily to check biographical facts on people of distinction MARIE WATERS HEAD OF COLLECTION DEVELOPMENT UNIVERSITY OF CALIFORNIA AT LOS ANGELES Marquis Who s Who is proud to announce the Golden Anniversary 50th Edition of WHO S WHO IN AMERICA This the world s preeminent biographical resource keeps pace with a changing America with more than 17 500 new entries each year AND it speeds research with the Geographic Professional Indexes ANNUAL UPDATING enables Marquis Who s Who to bring users more new names to update more existing entries each year Every entry is selected researched to ensure the most current accurate biographical data for Who s Who users The Geographical Professional Indexes makes WHO S WHO IN AMERICA an even more useful research tool Now users can identify locate prospective partners new clients by profession in any of 38 categories as well as by country state or province or city Essential for quickly finding the entries you need More than 92 000 leaders decision makers innovators from every important field business finance government education science technology the arts more are profiled in this Golden Anniversary 50th Edition Entries include name occupation vital statistics parents marriage children education career civic political activities writings creative works awards professional memberships office address When you need authoritative accurate facts on our nation s leaders go to the preeminent record of American achievement that offers new information EVERY year Marquis WHO S WHO IN AMERICA      **Who's who in the South and Southwest**, 1984 Includes names from the States of Alabama Arkansas the District of Columbia Florida Georgia Kentucky Louisiana Mississippi North Carolina Oklahoma South Carolina Tennessee Texas and Virginia and Puerto Rico and the Virgin Islands      Who's who in America, 2003      **Who's who of American Women, 1991-1992**, 1991      **Question Papers and Suggested Answers** Chartered Institute of Management Accountants, 1988      **Question Papers and Suggested Answers** Chartered Institute of Management Accountants, 1987

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