



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

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:

Unit No	Unit / Sub Unit	Sessions
I	CORPORATE TAXATION – INTRODUCTION 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	08
II	CORPORATE TAX IN INDIA 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	10
III	CORPORATE TAX PLANNING Tax planning with respect to Financial Management decisions - Tax planning with respect to Managerial decisions - Tax planning with respect to Liquidation, Amalgamation and Demerger	08
IV	NON-RESIDENT CORPORATES Tax planning - Double taxation relief - Transfer pricing and Advance ruling Concepts	08
V	INTERNATIONAL TAXATION Tax implications for foreign collaborations - Tax implications for Double Taxation Avoidance Agreements [DTAA]	08



EVALUATION:

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

	Component	Weightage
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:

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

Reference Books:

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