

M.Com - I
Semester No. I
Tax Planning and Management-I
CORE COURSE- 0901105

Course Content:

Module No.	Topics / Chapters Name
I	Basic Introduction of Different Heads <ul style="list-style-type: none"> • Salary • Business –Profession Income • Capital Gain Income • House Property • Income from other Sources
II	Tax Planning for Company <ul style="list-style-type: none"> • Definition and types of company • Residential status of company and tax planning • Tax planning relating to capital structure • Dividend policy • Inter corporate dividends and Bonus shares • MAT
III	Tax planning and Managerial Decisions <ul style="list-style-type: none"> • Concept of tax Planning • Tax planning in respect of own or lease, make or buy, repair, replace, renovation, shutdown and continue decision • Tax avoidance and tax evasions
IV	Special Tax Provisions <ul style="list-style-type: none"> • Free Trade Zone • Tax incentives for exporters • TDS and tax collected at sources • Advanced tax payment