

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT
CORPORATE TAXATION AND FINANCIAL PLANNING

Objective:

The objective of this course is to acquaint the students with the tax structure as applicable to corporate bodies and to provide opportunity to corporate tax planning and management in Indian Business.

Contents:

Importance of Corporate Tax Planning, Tax Planning of New Business, Tax Planning and Financial Structure of a co., Tax Planning while converting sole proprietary or firm into company, Tax planning of Business Expenditure, Tax Planning of Depreciation, Tax treatment of losses by Corporate Sector, Tax Planning Aspect of ownership v/s leasing, Tax Planning regarding foreign collaboration, Tax Planning of holding and subsidiary company, Tax Planning regarding income tax survey, Tackling income tax searches and seizures, Tax Planning to avoid penal interest and penalties, Basic Concepts, Residential Status and tax incidence, Income exempt from tax, Salaries, Income from house property, Capital Gains, Set Off and carry forward of losses, Agricultural Income, TDS and TCS, Income Tax Authorities, Wealth Tax.

References:

1. Singhanian V.K., Direct Taxes, Taxmann.
2. Lakhotia R.N., Corporate Tax Planning.
3. Bhagwatiprasad, Direct Taxes, S. Chand.