

**KANYASHREE UNIVERSITY**  
**Master of Laws 3<sup>rd</sup> Semester Examination-2023**  
**Subject: LAW**  
**Course-LMCC 13 (GROUP-A)**  
**Corporate Taxation**

**Full Marks-40**

**Time-2.00 Hours**

**Group-A**

[Answer **any four** of the following]

(5x4=20)

1. What do you mean by the term 'Assessment Year'? - Explain.
2. Describe Charitable Purpose.
3. What are the differences between Direct tax and Indirect tax?
4. Who is an Authorised Officer? What are the powers of an Authorised Officer in respect of search and seizure?
5. Define Dividend? Explain about the various Sources of dividend.
6. Explain the term 'Double Taxation Relief'.
7. Define the term Gross Total Income.

**Group-B**

[Answer **any two** of the following]

(10x2=20)

1. How the tax is levied upon planning in respect of Business under the Income Tax Act?
2. Whether Distributed Profit is taxed under the Income Tax Act? - Explain.
3. What do you mean by Incentive and Deduction to the Company relating to the corporate law?
4. What changes have been brought in the Income Tax act after the introduction of GST?

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