

Department of Commerce
University of Delhi

Course : B.Com	Semester : VI
Subject : Corporate tax planning	
Paper No : BC 6.1(a)	

GENERAL GUIDELINES

Each unit carries equal marks.

UNIT WISE SPECIFIC GUIDELINES

UNIT I:

(15marks)

- Questions will be primarily theory based.
- A practical on Minimum Alternate Tax maybe asked.

UNIT II:

(15marks)

- Greater emphasis on practical questions needs to be given.

UNIT III:

(15marks)

- A practical question maybe asked from this unit.

UNIT IV:

(15marks)

- The provisions regulating transfer pricing should be discussed briefly.
- A practical question from Arm's length pricing maybe asked.
- For Advance pricing agreement, only concept needs to be covered.

UNIT V:

(15marks)

- Practical on slump sale to be covered.
- From the rest of the unit, questions will be primarily theory based.

Allocation of marks for each unit is tentative.