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Course Name: Corporate Tax Planning

Course Code-MS 401

Course Objective: This course aims at making students conversant with the concept of the corporate tax planning and Indian tax laws, as also their implications for corporate management.

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Unit II Income from Salary

Unit III Tax Planning-Salary

Unit IV Income from House Property and Tax Planning

Unit V Profits and Gains from Business or Profession

Unit VI Tax Planning and Profits and Gains from Business or Profession

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Unit XXI Corporate failure and contraction

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Unit XXIII Tax Management

Unit XXIV Non-Resident Taxation and Tax Management

Suggested Readings:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagwati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan

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