

**COURSE TITLE: CORPORATE TAX PLANNING AND MANAGEMENT**

**COURSE CODE: 11BC41Q0**

**LTP:3-0-2**

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**Unit – I: Introduction to tax planning**

Meaning of Tax Planning, tax evasion & tax avoidance-importance of tax planning-steps in tax planning.

**Unit – II: Tax planning for companies**

Tax planning for companies by following exemptions and deductions, set off and carry forward of losses, tax planning for depreciation and tax planning for Mergers and acquisitions.

**Unit – III: Tax management for Direct Taxes**

Meaning, follow-up of time schedules of assessments-penalties & prosecutions-maintenance of books, records, returns under e-filing system-control of tax planning activities.

**Unit – IV: Tax planning for Indirect Taxes**

Tax planning for value added tax for small traders and corporate entities, tax planning for service tax for non corporate service providers and corporate service providers, tax planning for central excise, tax planning for availment of duty drawback in customs.

**Unit – V: Tax management for indirect taxes**

Meaning of indirect tax management, follow-up of time schedules of assessments-penalties & prosecutions-maintenance of books, records, returns under e-filing system-control of indirect tax planning activities.

**Text book:**

1. Vinod K. Singhania, Direct Tax Planning and Management, Taxman's publication, New Delhi.
2. Diety, Indirect tax, taxman's publication, New Delhi.

**Reference books:**

1. V.K.Sinthania, Direct taxes, Taxman's publication, New Delhi.
2. Girish Ahuja, Direct Taxes, Bharath Publications.
3. Nabhi, Tax planning and management, Jain publications, New Delhi.