Orientation Session Advanced Diploma in Corporate Taxation

Batch of 2021

About the Programme

- To deepen the theoretical and normative foundations of corporate taxation
- To offer a comprehensive understanding of the law, policy and practice of corporate taxation
- To provide up-to-date knowledge of the procedural aspects in taxation

Scheme of the course

- **Semester I INTRODUCTION TO CORPORATE TAXATION**
- Foundations of Corporate Taxation and Corporate Tax Residency (3 credit)
- Taxation of Incomes of Companies Part I (4 credit)
- Taxation of Incomes of Companies Part II (4 credit)
- Tax Rebates and Tax Holidays for Companies (4 credit)
- **Semester II CORPORATE FINANCINING, RESTRUCTURING AND PROCEDURAL ASPECTS**

Evaluation

- 30 Marks Project and 70 Marks Exam
- Projects- Essay/Notes and Comments
- Exam

- In order to clear the paper:
- a minimum of 50% marks or the equivalent grade, i.e., B in every subject is required
- Submission of assignment is mandatory
- The result will be declared as ‘W’ i.e ‘withheld’ if one has cleared the paper but not submitted the project

Grades

Percentage of Marks	Grade	Grade Value
90 and above	O+ (Exceptionally Outstanding)	10
85 – 89	O (Outstanding)	9
80 – 84	E+	8.5
75 – 79	E (Excellent)	8
70-74	A++	7.5
65-69	A+	7
60-64	A	6.5
55-59	B+	6
50-54	B (Pass)	5.5
Below 50	F(Fail)	0

- Repeat Exams
- Recounting- Request in writing to the Director, DDE
- Re-evaluation- Apply in writing along with the re-evaluation fee within 15 days from the date of declaration of results. A change in the original score shall be made only when, upon re-evaluation, the change is FIVE marks or more.
- No candidate who has cleared the subject by securing 50 marks or above is allowed to re-appear in the examination or apply for re-evaluation for improving marks / grade