

# Orientation Session Advanced Diploma in Corporate Taxation

Batch of 2022

# 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 FINANCING, RESTRUCTURING AND PROCEDURAL ASPECTS**
- Tax Implications of Corporate Financing and business restructuring (4 credit)
- Tax Consequences upon winding up/liquidation (3 credit)
- Tax Administration and Assessment Procedure (4 credit)
- Appeals and Revision, Offences and Penalties (4 credit)

- What does the credits signify?
- 1 credit = 3 classes
- So a 3 credit paper will have 9 classes (approx.)
- These credits are designated in accordance with the content of each paper.

# 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