

**Course Code:**  
**Course Title: Corporate Tax Planning (CPT)**  
**Elective – Semester Fall 2026**

**Course Information**

Course Duration: August – November, 15 weeks  
Credit Hours: 4 hrs  
Meetings: Prior appointment  
Location: New FoB  
Prerequisites: Knowledge of Direct Taxes  
Equivalent Courses: **NA**  
Exclusive Courses: NA

**Instructor Information**

Instructor: Vijyapu Prasanna Kumar  
Biography: Refer to Homepage of JSBF  
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Office Hours:  
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## 1. Course Description

To gain expertise in corporate taxation in India, encompassing the calculation of taxable income and tax liability. Additionally, to evaluate and implement effective tax planning strategies for corporations while ensuring compliance with tax laws and regulations. Furthermore, to represent corporations in tax audits and related proceedings, providing strategic guidance and dispute resolution.

## 2. Course Intended Learning Objectives(Aim)

Course Intended Learning Outcomes	Teaching and Learning Activities	Assessments/ Activities
Understand the basic concepts of corporate taxation in India, including the computation of taxable income and tax liability.	Class lectures & discussions, in class exercises	Listed Below
Identify and analyze various tax planning strategies for corporations.	Class lectures & discussions, in class exercises	Listed Below
Advise corporations on how to comply with tax laws and regulations.	Class lectures & discussions, in class exercises	Listed Below
Represent corporations in tax audits and other tax proceedings.	Class lectures & discussions, in class exercises	Listed Below

## 3. Scheme of Evaluation and Grading

**Evaluation breakup:** The course grade will be determined on the basis of:

Assessment Task	Weightage	Nature	Week of Assessment
A1: Project Report and Assignment	30	Individual and Group	Week 1- 15 Week 8
A3: Quiz	40	Individual	Week 6-10
A4:End Term	30	Individual	Circular of Exam office in JGU

## Grade Definition

The schema of the grade sheet may change. Students will be informed well in advance of any changes in the schema of the grade sheet.

#### **4. Academic Integrity**

*Academic Honesty, Cheating, and Plagiarism.*

Learning and knowledge production of any kind is a collaborative process. Collaboration demands an ethical responsibility to acknowledge who we have learnt from, what we have learned, and how reading and learning from others have helped us shape our own ideas. Even our own ideas demand an acknowledgement of the sources and processes through which those ideas have emerged. Thus, all ideas must be supported by citations. All ideas borrowed from articles, books, journals, magazines, case laws, statutes, photographs, films, paintings, etc., in print or online, must be credited with the original source. If the source or inspiration of your idea is a friend, a casual chat, something that you overheard, or heard being discussed at a conference or in class, even they must be duly credited. If you paraphrase or directly quote from a web source in the examination, presentation or essays, the source must be acknowledged. The university has a framework to deal with cases of plagiarism. All form of plagiarism will be taken seriously by the University and prescribed sanctions will be imposed on those who commit plagiarism.

##### **Safe Space Pledge:**

This course may discuss a range of issues and events that might result in distress for some students. Discussions in the course might also provoke strong emotional responses. To make sure that all students collectively benefit from the course, and do not feel disturbed due to either the content of the course or the conduct of the discussions. Therefore, it is incumbent upon all within the classroom to pledge to maintain respect towards our peers. This does not mean that you need to feel restrained about what you feel and what you want to say. However, consent is key. Recording anyone – video or audio – without permission is entirely prohibited. This shall hold for both the student and the instructor.

##### **Participation/Attendance Policy**

University attendance policy shall apply. Entry into class beyond 10 minutes of the beginning of the scheduled lecture time shall not be counted and the student will be marked Absent for the lecture.

##### **Use of phone/ texting/ laptop**

Use of phone is strictly and completely prohibited. Laptops shall strictly be used only for taking notes. Use of internet or any other application is not permitted.

#### **5. Keyword Syllabus**

Tax Planning, Nature of Ownership, Restructuring of the Business, and Bonus Shares.

## 6. Course Material

Text books:

- V.K. Singhania and Monica Singhania Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., 28th edition 2024 (VKSMS)
- H.C. Mehrotra and S.P. Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications, 63 edition 2024

## 7. Session Plan

Session (with Date)	General Topic	Readings	Approach/Pedagogy
Week 1	Tax Planning, Tax Management, Tax Avoidance and Evasion	Chapter one (VKSMS)	Class room discussion
Week 2	Corporate Tax in India	Chapter two (VKSMS)	Classroom discussion
Week 3	Tax Planning with Reference to New business – Location of Business	Chapter six (VKSMS)	Classroom discussion
Week 4, 5, and 6	Tax planning with Demerger and Amalgamation	Chapter seven (VKSMS)	Classroom discussion and problem solving
Week 7-8	Conversion of sole Proprietary business to Company	Chapter eight (VKSMS)	Classroom discussion and Problem solving
week 9-12	Tax planning with reference to managerial decisions and financial management decisions	Chapter nine and ten (VKSMS)	Classroom discussion and Problem solving
Week 13	Tax planning in respect of Employee Remuneration	Chapter 19 (VKSMS)	Classroom discussion and Problem solving
Week 14	Tax Planning with Reference to New business – Nature of business and	Chapter 20 and 21 (VKSMS)	Classroom discussion and Problem solving

	Deferred tax asset and liability		
Week 15	Tax planning with reference to Receipt of Insurance compensation and Distribution of Assets by companies in liquidation.	Chapter 22 (VKSMS)	Classroom discussion and Problem solving

**Note:** 1. All assignments submitted will be screened for plagiarism and would be penalized appropriately.