



**NALSAR**  
University of Law, Hyderabad  
(Accredited with 'A' by NAAC)

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Directorate of Distance Education

In Association with  
**TAXMANN®**  
Tax & Corporate Laws of INDIA

# One Year Advanced Diploma in CORPORATE TAXATION



## About the Programme

The phenomenal rise of corporations and the unprecedented growth in cross-border transactions have proved to be both beneficial as well as challenging insofar as taxation is concerned. Whilst corporate profits and the investments they bring to a jurisdiction make them highly lucrative taxable units for augmentation of public revenue; their multi-jurisdictional presence and complex structure of holdings make them equally complicated subjects of tax laws. The emergence of virtual world and digital economy has further deepened the challenges before the existing framework of domestic tax laws and international taxation for an already elusive legal person that corporations are.

This programme aims to offer a comprehensive understanding of the law, policy and practice of corporate taxation and apply this understanding to tax implications for companies throughout their life cycle from incorporation to winding up or restructuring. The programme shall provide essential overview and a detailed and updated analysis the tax implications for domestic and foreign corporations doing business in India. In the process, the programme will also be identifying opportunities of tax planning and side-stepping likely controversies, being mindful of ongoing tax issues.

## Eligibility

- Bachelor's Degree or an equivalent Degree in any discipline from any recognized University; or
- Candidates who complete three years of their 5-Year Integrated LL.B. Degree Programme in Law; or
- Candidates appearing for the final year examination of Graduation / Engineering are also eligible to apply.

## Admission Procedure

Direct Admission subject to fulfilment of the eligibility criteria.  
Tentative Admission Schedule : June -August every year.

## Course fee

Rs. 40,000/- p.a. (5% fee concession to the candidates belonging to SC / ST / PWD Category)

## Course Structure

Subject code	<b>SEMESTER I</b> <b>INTRODUCTION TO CORPORATE TAXATION</b>
1.1.1	Foundations of Corporate Taxation and Corporate Tax Residency
1.1.2	Taxation of Incomes of Companies Part I
1.1.3	Taxation of Incomes of Companies Part II
1.1.4	Tax Rebates and Tax Holidays for Companies
	<b>SEMESTER II</b> <b>CORPORATE FINANCING, RESTRUCTURING AND PROCEDURAL ASPECTS</b>
1.2.5	Tax Implications of Corporate Financing and Business Restructuring
1.2.6	Tax Consequences upon winding up/liquidation of the Company
1.2.7	Tax Administration and Assessment Procedure
1.2.8	Appeals, Revisions, Offences and Penalties

## Conduct of the programme

Personal Contact Programme (PCP) sessions will be conducted by the subject experts each semester. Each credit shall consist of three teaching hours and a total of 45 teaching hours per semester. The recorded videos of the classes will be uploaded on the dedicated website. Case study analysis / projects / assignments will be part of the concerned subjects and will be discussed in onsite / online sessions. The Assignments / Projects / Case Study in each subject will be evaluated for 30 marks and the end semester examination will be evaluated for 70 marks.

## Award of the Diploma

A candidate to be eligible for the award of the Diploma, should submit all the assignments / projects / case studies and should secure 50% marks or 'B' grade in all the subjects obtaining at least CGPA 5.50 out of 10.00.



## Directorate of Distance Education NALSAR UNIVERSITY OF LAW

Justice City, Shameerpet, Medchal District, Hyderabad - 500101, Telangana, India  
Ph : +91 40 23498405 / 404 / 402; Mobile / Whatsapp : +91 70755 89600 Email : [ddeadmissions@nalsar.ac.in](mailto:ddeadmissions@nalsar.ac.in)  
[www.dde.nalsar.ac.in](http://www.dde.nalsar.ac.in), [www.nalsarpro.org](http://www.nalsarpro.org)

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