ANNEXURE-I

QUESTIONNAIRE FOR CORPORATE HEADS

Name of the Respondent: ____________________________
Organization: ___________________________________
Designation: ____________________________________
E-Mail id: _______________ Contact No.: ________________

GENERAL

1. Respondent’s corporate information;
   1.1 State the type of industry your organization, mainly, belongs to
       [ ] Manufacturing Sector
       [ ] Service Sector
       [ ] Diversified Sector

       Core business area: (Eg: Steel, ITES, etc.)
       ____________________________________________

   1.2 Size of the organization
       [ ] Small (Revenue between 1-500 Crore)
       [ ] Medium (Revenue between 501-5000 Crore)
       [ ] Large (Revenue 5000 Crore and above)

   1.3 Operational Coverage of the Organization.
       [ ] Domestic / National
       [ ] International / Multinational
2. The globalization has impacted your business significantly -
[ ] Strongly Agree  
[ ] Agree
[ ] Neither Agree nor Disagree  
[ ] Disagree
[ ] Strongly Disagree

3. Government support is significantly required in tackling globalization challenges in Indian context –
[ ] Strongly Agree  
[ ] Agree
[ ] Neither Agree nor Disagree  
[ ] Disagree
[ ] Strongly Disagree

4. The tax aspects significantly influence organizations in facing challenges of globalization -
[ ] Strongly Agree  
[ ] Agree
[ ] Neither Agree nor Disagree  
[ ] Disagree
[ ] Strongly Disagree

5. The impact of taxation on business decisions is very significant -
[ ] Strongly Agree  
[ ] Agree
[ ] Neither Agree nor Disagree  
[ ] Disagree
[ ] Strongly Disagree

6. Government’s new taxation measures, during liberalization regime, in India help the business & industry to compete in global environment -
[ ] Strongly Agree  
[ ] Agree
[ ] Neither Agree nor Disagree  
[ ] Disagree
[ ] Strongly Disagree
7. Indian Government has already put enough effort in providing taxation support to face global challenges -

[ ] Strongly Agree   [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

8. Political lobbying is higher in India in tax policy decisions –

[ ] Strongly Agree   [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

9. The efficiency of a Country’s tax structure plays a significant role in attracting Foreign Direct Investment -

[ ] Strongly Agree   [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

10. There are many hurdles in the existing tax structure in promoting FDI into India-

[ ] Strongly Agree   [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

10.1 Reasons for your opinion –

a) ________________________________

b) ________________________________
DIRECT TAXES

11. Implementation of Direct Taxes Code (DTC) “in the proposed form” would be beneficial to your organization/industry -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

11.1 Reasons for your opinion –

a) 

b) 

12. GAAR provisions as structured in the Budget – 2012 significantly affect the competitiveness of business and industry -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

13. The concept of residential status proposed for companies in the DTC will positively influence the Business & Industry in India-

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

14. The provisions relating to determination of residence of a Company based on place of effective management as proposed in the DTC bill resolves many issues pertaining to avoidance of double taxation

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree
15. **Controlled Foreign Company** (CFC) provisions under the proposed DTC are acceptable -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

16. The provisions of Set-off and carry-forward of losses under Income Tax Act are supportive to your business & industry -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

17. The **Minimum Alternate Tax** (MAT) scheme of Income Tax Act in India is acceptable for your business & industry -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

18. The Capital gains tax provisions proposed in the DTC are helpful for business & industry in India-

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

19. The prevailing **transfer pricing regime** in India is beneficial to domestic trade & industry.

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree
INDIRECT TAXES

20. **Transition to VAT from Sales Tax** in India has helped your business & industry in facing competition internationally -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

21. Still Indian Indirect tax system is plagued by a number of tax rates, which needs urgent correction -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

22. Implementation of the proposed **Goods and Services Tax** (GST) would make your Organization and Industry more competitive -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

22.1 Reasons for your opinion -

a) ____________________________________________________

b) ____________________________________________________

23. The intention of bringing GST is to broad-base the levy, have fewer tax rates, simplify procedures and computerize the tax administration -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree
24. The implementation of GST will improve the tax revenue in addition to improving the economy -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

25. The implementation of GST improves tax administration and reduces the litigations –

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

26. The competitiveness of Indian Business & Industry is affected by hike in the tax rates of Central Excise and Service Tax in Budget – 2012 -

[ ] Strongly Agree [ ] Agree
[ ] Neither Agree nor Disagree [ ] Disagree
[ ] Strongly Disagree

BOTH DIRECT AND INDIRECT TAXES

27. Are you satisfied with the prevailing tax rates of -

a) Corporate Tax Yes No Can’t say
b) Customs Yes No Can’t say
c) Central Excise Yes No Can’t say
d) VAT Yes No Can’t say
e) Service Tax Yes No Can’t say
f) Any other: _____ Yes No Can’t say
28. Cess and surcharges make the tax system (in India) inconsistent and unreliable -  
[ ] Strongly Agree [ ] Agree  
[ ] Neither Agree nor Disagree [ ] Disagree  
[ ] Strongly Disagree

29. The investment incentives provided in direct and indirect taxes at present are highly beneficial to your trade & industry -  
[ ] Strongly Agree [ ] Agree  
[ ] Neither Agree nor Disagree [ ] Disagree  
[ ] Strongly Disagree

30. The Tax Treaties India has with its counterparts are sound enough to protect the interest of Indian traders -  
[ ] Strongly Agree [ ] Agree  
[ ] Neither Agree nor Disagree [ ] Disagree  
[ ] Strongly Disagree

31. In general use of the Information Technology in tax administration is very sound in India –  
[ ] Strongly Agree [ ] Agree  
[ ] Neither Agree nor Disagree [ ] Disagree  
[ ] Strongly Disagree

32. E-Commerce leads to better compliance of tax requirements –  
[ ] Strongly Agree [ ] Agree  
[ ] Neither Agree nor Disagree [ ] Disagree  
[ ] Strongly Disagree
33. To what extent you are satisfied with the assessment procedure and practice in India?

Highly satisfied [ ] Moderately satisfied [ ]
Marginally satisfied [ ] Not satisfied [ ]

34. To what extent you are satisfied with the administration of Tax Department in India?

Central Taxes:
Highly satisfied [ ] Moderately satisfied [ ]
Marginally satisfied [ ] Not satisfied [ ]

State Taxes:
Highly satisfied [ ] Moderately satisfied [ ]
Marginally satisfied [ ] Not satisfied [ ]

34.1 If ‘Not Satisfied’, indicate the reasons –

Central Taxes:
 a) __________________________________________
 b) __________________________________________

State Taxes:
 a) __________________________________________
 b) __________________________________________

35. Your comments on Tax Policy and Reforms, if any –

________________________________________________
________________________________________________
________________________________________________
________________________________________________
________________________________________________

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ANNEXURE-II

QUESTIONNAIRE FOR TAX EXPERTS

Name of the Respondent: ____________________________________________

Organization: _____________________________________________________

Designation: ______________________________________________________

E-Mail id: ____________________________ Contact No.: __________

GENERAL

1. Government support is significantly required in tackling globalization challenges in Indian context -
   [ ] Strongly Agree          [ ] Agree
   [ ] Neither Agree nor Disagree [ ] Disagree
   [ ] Strongly Disagree

2. The impact of taxation on business decisions is very significant –
   [ ] Strongly Agree          [ ] Agree
   [ ] Neither Agree nor Disagree [ ] Disagree
   [ ] Strongly Disagree

3. Role of taxation is significant in facing challenges of globalization –
   [ ] Strongly Agree          [ ] Agree
   [ ] Neither Agree nor Disagree [ ] Disagree
   [ ] Strongly Disagree
4. Government’s new taxation measures, during liberalization regime, in India help the business & industry to compete in global environment -
   [ ] Strongly Agree       [ ] Agree
   [ ] Neither Agree nor Disagree   [ ] Disagree
   [ ] Strongly Disagree

5. Indian Government has already put enough effort in providing taxation support to face global challenges -
   [ ] Strongly Agree       [ ] Agree
   [ ] Neither Agree nor Disagree   [ ] Disagree
   [ ] Strongly Disagree

6. Political lobbying is higher in India in tax policy decisions –
   [ ] Strongly Agree       [ ] Agree
   [ ] Neither Agree nor Disagree   [ ] Disagree
   [ ] Strongly Disagree

7. The efficiency of a Country’s tax structure plays a significant role in attracting Foreign Direct Investment.
   [ ] Strongly Agree       [ ] Agree
   [ ] Neither Agree nor Disagree   [ ] Disagree
   [ ] Strongly Disagree

8. There are many hurdles in the existing tax structure in promoting FDI into India-
   [ ] Strongly Agree       [ ] Agree
   [ ] Neither Agree nor Disagree   [ ] Disagree
   [ ] Strongly Disagree
8.1 Reasons for your opinion –
   c) ________________________________________________
   d) ________________________________________________

**DIRECT TAXES**

9. Implementation of the proposed **Direct Taxes Code** (DTC) “in the proposed form” would make the Indian business & industry globally more competitive –
   [ ] Strongly Agree  [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree

9.1 Reasons for your opinion -
   c) ________________________________________________
   d) ________________________________________________

10. **GAAR** provisions as structured in the Budget – 2012 significantly affect the competitiveness of business and industry -
   [ ] Strongly Agree  [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree

11. **Residential status** proposed for companies in the DTC will positively influence the Business & Industry in India -
   [ ] Strongly Agree  [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree
12. The provisions relating to determination of residence of a Company based on **place of effective management** as proposed in the DTC bill resolves many issues pertaining to avoidance of double taxation

[ ] Strongly Agree    [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

13. **Controlled Foreign Company** (CFC) provisions under the proposed DTC are acceptable -

[ ] Strongly Agree    [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

14. The provisions of **Set-off and carry-forward of losses** under Income Tax Act are supportive to business & industry -

[ ] Strongly Agree    [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

15. The **Minimum Alternate Tax** (MAT) scheme of Income Tax Act is acceptable for all categories of business & industry -

[ ] Strongly Agree    [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree

16. The Capital gains tax provisions proposed in the DTC are helpful for business & industry in India-

[ ] Strongly Agree    [ ] Agree
[ ] Neither Agree nor Disagree   [ ] Disagree
[ ] Strongly Disagree
17. The prevailing **transfer pricing regime** in India is beneficial to domestic trade & industry -

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

**INDIRECT TAXES**

18. **Transition to VAT from Sales Tax** in India has helped the business & industry in facing competition internationally -

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

19. Still Indian Indirect tax system is plagued by a number of tax rates, which needs urgent correction -

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

20. Implementation of the proposed **Goods and Services Tax** (GST) would make the Indian business & industry more competitive -

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

20.1 Reasons for your opinion –

c) _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _  _ _ _
d) _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _  _ _ _
21. The intention of bringing GST is to broad-base the levy, have fewer tax rates, simplify procedures and computerize the tax administration.

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

22. The implementation of GST will improve the tax revenue in addition to improving the economy.

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

23. The implementation of GST improves tax administration and reduces the litigations –

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

24. The competitiveness of Indian Business & Industry is affected by hike in the tax rates of Central Excise and Service Tax in Budget – 2012-

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree

25. Adoption of comprehensive approach in Service Tax provides clarity and has resolved most of the issues relating to interpretation and identification of taxable service -

[ ] Strongly Agree  [ ] Agree
[ ] Neither Agree nor Disagree  [ ] Disagree
[ ] Strongly Disagree
BOTH DIRECT AND INDIRECT TAXES

26. Are you satisfied with the **prevailing tax rates** of –
   b) Corporate Tax    Yes  No    Can’t say
   g) Customs          Yes  No    Can’t say
   h) Central Excise   Yes  No    Can’t say
   i) VAT              Yes  No    Can’t say
   j) Service Tax      Yes  No    Can’t say
   k) Any other:_____  Yes  No    Can’t say

27. Cess and surcharges make the tax system (in India) inconsistent and unreliable -
   [ ] Strongly Agree    [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree

28. The **investment incentives** provided in direct and indirect taxes at present are highly beneficial to domestic trade & industry -
   [ ] Strongly Agree    [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree

29. The **Tax Treaties** India has with its counter parts are sound enough to protect the interest of Indian traders -
   [ ] Strongly Agree    [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree

30. In general, use of the **Information Technology** in tax administration is very sound in India –
   [ ] Strongly Agree    [ ] Agree
   [ ] Neither Agree nor Disagree  [ ] Disagree
   [ ] Strongly Disagree
31. **E-Commerce** leads to better compliance of tax requirements –

- [ ] Strongly Agree
- [ ] Agree
- [ ] Neither Agree nor Disagree
- [ ] Disagree
- [ ] Strongly Disagree

32. To what extent you are satisfied with the **assessment procedure and practice** in India?

- Highly satisfied [ ]
- Moderately satisfied [ ]
- Marginally satisfied [ ]
- Not satisfied [ ]

33. To what extent you are satisfied with the **administration of Tax Department** in India?

**Central Taxes:**

- Highly satisfied [ ]
- Moderately satisfied [ ]
- Marginally satisfied [ ]
- Not satisfied [ ]

**State Taxes:**

- Highly satisfied [ ]
- Moderately satisfied [ ]
- Marginally satisfied [ ]
- Not satisfied [ ]

33.1 If ‘Not Satisfied’, indicate the reasons –

**Central Taxes:**

- c) ____________________________
- d) ____________________________

**State Taxes:**

- c) ____________________________
- d) ____________________________

34. Your **comments on Tax Policy and Reforms**, if any –

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