In unstructured interviews with members of top management, experts and knowledgeable executives, following points were raised.

1. Consideration of Tax planning for selection of a company.
2. Objective of Tax Planning, Minimisation of litigation.
5. Implication of various incentives schemes on other business management decisions.
6. Implication of selection of location on other managerial decision.
7. Capital structure decision.
10. Motivating factors while considering earning from export.
11. Acquiring of assets considering problem of liquidity, flexibility and time lag in building own asset facilities.
12. Applicability of Minimum Alternate Tax-MAT.

Similar points were raised to all interviewees for the sake of consistency and proper analysis.