

**MCQ on Summary Assessment u/s 143(1) \_ Class Date – 26.10.2025**

1. Under the Income Tax Law, generally how many types of Assessments carried on :
  - a) 1
  - b) 2
  - c) 3
  - d) 4 types**
  
2. Is there any human intervention in conducting summary assessment u/s 143(1)?
  - a) No**
  - b) Yes
  - c) In some cases
  - d) Partially computerized
  
3. Where is Centralized Processing Centre of Income Tax department is located ?
  - a) New Delhi
  - b) Bangalore**
  - c) Mumbai
  - d) Madurai
  
4. How many total number of checks points/adjustments are applied in summary assessment u/s 143(1)?
  - a) 6**
  - b) 10
  - c) Unlimited
  - d) 2
  
5. In case, assessee doesn't agree with the demand raised in intimation u/s 143(1), recourse available to him under the IT Act is to :
  - a) Appeal to High Court
  - b) Rectification application
  - c) Rectification and/or Appeal to CIT(A)/NFAC**
  - d) Appeal to CIT(A)

6. What is the time frame of completing assessment u/s 143(1):
- a) **1 year from the end of assessment year**
  - b) 1 year from the end of financial year
  - c) 2 year from the end of assessment year
  - d) 6 months from the end of financial year
7. Under which section of the IT Act, defective return notice is issued ?
- a) **139(9)**
  - b) 139(6)
  - c) 142(1)
  - d) 143(3)
8. What is the standard time limit for replying the notice of Defective Return?
- a. 10 Days
  - b. 15 Days**
  - c. 20 Days
  - d. 3 Months
9. Is it necessary to respond the intimation issued u/s 143(1) in case of refund ?
- a. No**
  - b. Yes
  - c. Sometimes
  - d. In case of less refund
10. How to respond to defective tax return notice ;
- a. Meet personally with AO
  - b. Write letter to CPC
  - c. Through e-proceeding in IT Portal**
  - d. File an appeal