

## MCQ ON STATEMENT OF FACTS AND GROUNDS OF APPEAL

Correct answer appears under the Bold characters

1. The time limit to dispose of the Appeal petition by the L'd CIT(A)

Ans:

- a) within one year from the date of filing of the appeal
- b) within two years from the date of filing of the appeal
- c) within three years from the date of filing of the appeal
- d) **Preferably within four years from the date of filing of the appeal**

2. What is the objects of Grounds of Appeal

Ans:

- a) To argue against the Assessing Officer's order
- b) To provide a concise summary of events and facts relevant to the case
- c) **To provide a concise summary of the issue wise elements of the assessment order or any other order against which the appeal is maintainable**
- d) To provide the list legal precedents supporting the appeal

3. What is the primary purpose of the Statement of Facts (SOF) ?

Ans:

- a) To argue against the Assessing Officer's order
- b) **To provide a concise summary of events and facts relevant to the case**
- c) To list legal precedents supporting the appeal
- d) To request additional evidence submission

4 According to Rule 8 of the Income-tax (Appellate Tribunal) Rules, 1963, how should the Grounds of Appeal (GOA) be presented?

Ans:

- a) In a narrative form with detailed arguments
- b) **Concisely, under distinct heads, without arguments or narrative**
- c) As a summary of the Statement of Facts
- d) With a prayer for the relief only

5. The statement of fact consists of

Ans:

- a) The fact of the Assessment order or any other order
- b) **The fact of the entire proceedings of the order**
- c) The fact of the assessee or the petitioner

d) None of the alternative

**6. Which of the following should NOT be included in the Statement of Facts?**

**Ans:**

- a) Date of filing the return of income
- b) Details of the Assessing Officer's additions
- c) **Legal arguments against the assessment order**
- d) Nature of the assessee's business

**7. While drafting the entire Grounds of Appeal, what should be included by the assessee/petitioner to reserve the absolute right of the appeal to cover potential flexibility?**

**Ans:**

- a) **A prayer to add, alter, amend, modify, delete or withdraw any ground or grounds during the course of the appellate proceedings**
- b) A detailed explanation of each ground
- c) References to all possible case laws
- d) A summary of the Assessing Officer's findings

**8. What is the recommended approach when an assessee believes the Assessing Officer denied a fair hearing?**

**Ans:**

- a) Mention it in the statement of facts
- b) Mention it and include it as a specific ground in the Grounds of Appeal
- c) State only in the Argument Notes
- d) **All the Alternatives simultaneously applicable herein**

**9. The term assessee shall be converted to the term as petitioner**

**Ans:**

- a) when the assessee initiates to file appeal and appeal ultimately been filled.
- b) **when the assessee filled the appeal or any petition before any authority except the L'd A.O.**
- c) when the assessment order was passed and demand generated.
- d) None of the Alternative

**09. When preparing Argument Notes, why is it important to cite relevant case laws?**

- a) To increase and enrich the length of the submission
- b) **To provide the supporting of the legal authority in favour of the assessee**

- c) To create pressure upon the Respondent
- d) To create confusion upon the Respondent

**10. In preparing Argument Notes, what should be the focus?**

**Ans:**

- a) Produce evidence and submissions thereof in support of the each ground
- b) Providing legal reasoning and case laws to support the Grounds of Appeal
- c) Listing all documents submitted during assessment
- d) **Alternative (a) or Alternative (b)**

**11. What happens if the Statement of Facts is not comprehensive when filing an appeal with the Income Tax Appellate Tribunal (ITAT)?**

**Ans:**

- a) The ITAT will remand the case back to the Assessing Officer
- b) **New facts cannot be generally introduced before the ITAT**
- c) The appeal is automatically dismissed
- d) The assessee must file a revised SOF

**12. If an assessee wishes to raise an alternative plea in the Grounds of Appeal, which phrase is typically used?**

**Ans:**

- a) "On the facts and circumstances"
- b) **"Without prejudice to"**
- c) "In addition to"
- d) "Subject to verification"