Q 1 Assessment under Section 153A initiates

Answer

Alternative 1. From the survey

Alternative 2. From the Investigation

Alternative 3. From the search

**Alternative 4.From the search and/or Requision**

Q 2 Difference between search and Survey

Answer

**Alternative 1. In case of search, Assets will be seized and Documents will be impounded but in case of survey documents will be impounded only but no seizure operation exists**

Alternative 2. In case of search, Only seizure operation will be made but no document will be impounded but in case of survey entire documents will be impounded

Alternative 3. Both the cases assets are Seized and document are impounded

Alternative 4.Search warrant is required in both the cases

Q 3 Section 153C is applicable only after conduction of survey operation

Answer

Alternative 1.Absolutely Correct

Alternative 2. Partly Correct

**Alternative 3. Partly correct but after search of another assessee documents belong to an assessee whose assessment will be made U/s 153C may be impounded therefrom.**

Alternative 4. None of the alternative.

Q 4 Section 153A is applicable only after conduction of search operation

Answer

**Alternative 1.Absolutely Correct**

Alternative 2. Partly Correct

**Alternative 3.** Partly correct but after search of another assessee documents belong to an assessee whose assessment will be made U/s 153C may be impounded therefrom.

Alternative 4. None of the alternative.

Q 5 How many F.Y. involves for the assessment on post search operation

Answer

Alternative 1. Six F.Y.

**Alternative 2. Seven F.Y.**

Alternative 3. Four F.Y.

Alternative 4. Three F.Y.

Q 6 Time period for the issuance of Notice U/s 153C for filing of Return of Income

Answer

Alternative 1. One year from the end of the F.Y. in which survey occurred

Alternative 2.Eighteen months from the end of the F.Y. in which survey occurred

**Alternative 3. Twenty one months from the end of the F.Y. in which survey occurred**

Alternative 4. None of the alternative

Q 7 Time limit for the completion of assessment U/s 153A and 153C

Answer

Alternative 1. One year from the end of the F.Y. in which respective search/survey occurred

Alternative 2.Eighteen months from the end of the F.Y. in which respective search/survey occurred

**Alternative 3. Twenty one months from the end of the F.Y. in which respective search/survey occurred**

Alternative 4. None of the alternative

Q 8 Seizure operation cannot be made to a female married lady possessing gold and jewelry up to \_\_\_\_\_\_ grams

Answer

Alternative 1. 100

Alternative 2. 250

**Alternative 3. 500**

Alternative 4. 1,000

Q 9 Seizure operation cannot be made to a male married major possessing gold and jewelry up to \_\_\_\_\_\_ grams

Answer

**Alternative 1. 100**

Alternative 2. 250

Alternative 3. 500

Alternative 4. 1,000

Q 10 During the course of assessment U/s 153C post effect of search initiated U/s 132, Summon may be issued U/s \_\_\_\_\_\_\_

Answer

Alternative 1. U/s 127

**Alternative 2. U/s 131**

Alternative 3. U/s 132

Alternative 4. U/s 133