**MCQ – Demand Notice and Rectification**

**Correct alternative is appearing in bold character**

Q1 Provision of demand notice is applicable after\_\_\_\_\_\_

Ans:

1. Assessment and Rectification
2. Assessment, Rectification and appeal
3. **Assessment, Rectification, Revision, appeal and from any other miscellaneous proceedings**
4. None of the alternative

Q2 Who can file Rectification petition?

Ans

1. Assessee on its own
2. The A.O. can suo moto initiates
3. **Both the assessee as well as the A.O. who can suo moto initiates**
4. The Assessee and the Commissioner

Q3 Notice of demand can be modified if \_\_\_\_\_\_\_\_\_\_

Ans

1. After issuance any kind of appel effect or revision or any rectification appears.
2. After issuance any kind of re-assessment or appeal effect or revision or any rectification appears.
3. **After issuance any kind of re-assessment or appeal effect or revision or any rectification appears or any error arises on it’s own.**
4. After issuance any kind of recovery was made and demand satisfied.

Q4 The Rectification once filled can be concluded by the A.O.

Ans:

1. **Within six months from the end of the month in which the application is filled.**
2. Within six months from the date of the application in which the application is filled.
3. Within one year
4. No specific time frame is provided

Q 5 Rectification petition can be filled once in the Assessment Year.

Ans

1. Absolutely correct
2. Partially correct
3. Correct subject to the condition
4. **Not correct at all**

Q 6 No rectification order should be passed after expiry of \_\_\_\_\_\_\_ years from the end of the F.Y. in which the order passed will be required to be rectified.

Ans

1. two
2. three
3. **four**
4. five

Q 7 Rectification order cannot be passed if \_\_\_\_\_\_\_\_\_\_

Ans

1. in the same year appeal is pending
2. in the same year appeal is pending but matter related to such rectification is not appealed
3. **in the same year appeal is pending both the matter not related or related to such rectification.**
4. None of the alternative

Q 8 Issuance of notice to the assessee is compulsorily required while processing the rectification petition.

Ans

1. Absolutely correct
2. Partially Correct
3. **Correct if any adverse effect of the assessee will be appearing**
4. None of the alternative

Q 9 Rectification petition once filled cannot be withdrawn

Ans

1. Absolutely correct
2. Partially Correct
3. **Not Correct at all**
4. Correct if the Commissioner allow the same

Q 10 Rectification of an order pertaining to the TDS is applicable only

Ans

1. when such order pertaining to the TDS is sought to be rectified
2. when such order is required to be passed as mistake apparent from records is appearing thereon
3. when such order pertaining to the TCS is sought to be rectified
4. None of the alternative