**Receipt of different E-Notices & Filing of E- response,**

**Procedure to be followed**

Qn.1

E-Proceedings is a part of administration of IT Department through

1. E-Governance to communicate with the tax payer
2. Communication between tax payer and department
3. Faceless Assessment
4. Issue orders

[Ans: (b) ]

Qun.2

Electronic Communication means

1. Electronic Mail
2. Electronic Mail Message
3. SMS by Mobile
4. Record on the website

[Ans: (a) ]

Qn.3

E-Filing of Income Tax Return through

1. Incometaxindia.gov.in
2. Incometaxindiaefiling.gov.in
3. Incometax.gov.in
4. Incometax.com

 [Ans (b) ]

Qn.4

E-Proceedings will be available for

1. Issue Notices
2. Issue Letters
3. Issue Orders
4. Submit response

 [Ans: Both (a) and (d) ]

Qn.5

The Final Order will be delivered to the assesse through

1. E-mail
2. SMS Message
3. E-Proceeding Website
4. None of the above

[Ans: (c) ]

In respect of issue of Notice by the ITO through

1. Delivered to the Assessee
2. Upload the notice in the e-filing website
3. Upload the notice in the income tax website
4. Sent through registered e-mail of the asseee

[Ans: (b) ]

Qn.6

Details available in the e-notice regarding outstanding demand

1. Assessment Year
2. Demand Notice Number
3. Demand Amount
4. All of the above

 [Ans: (d) ]

Qn.7

The assessee to submit response as follows against the demand notice

1. Agree
2. Disagree
3. Partially Agree
4. Partially Agree

 [Ans: (a) or (b) ]

Qn.8

The notice issued by the Income Tax Department for completing the assessment based on Income Return filed

1. Assessment Order
2. Summary Assessment Order
3. Refund Order
4. Intimation under section 143(1)

[Ans: (d) ]

Qn.9

Notice under section 245 of the Income Tax Act 1961

1. Demand Notice for additional tax
2. Refund Order
3. To submit additional information
4. Adjustment of Refund amount for the past dues

 [Ans: (d) ]

Qn.10

Time Limit for issue of notice under section 245 for adjustment of tax refund against the old dues:

1. 30 days
2. 15 days
3. No Time Limit
4. 60 days

[Ans: (a) ]

Qn.11

Action of the assesse after receiving notice from the income tax department

1. Read the notice as to why
2. Check the details in the notice
3. Check the discrepancy in the return
4. Take the help of expert

 [Ans: both (a) and (b) ]

Qn.12

Common mistakes resulting in the notice by the Income Tax Department with regard to tax

1. Non declaration of correct income
2. Mismatch between TDS Reported
3. Wrong Income Tax Return Form
4. Evasion of Tax

[Ans: (b) ]

Qn.13

 Notice regarding the defective return for the reason

1. Failure to submit annexure
2. Refund Claimed without declaring the income
3. Income shown in 26as is not declared
4. Mismatch between PAN and Return

[Ans: (c) ]

Qn.14

Notice issued section 143(2) during the assessment proceedings is relating to

1. Submit the details of income
2. Submit the details of TDS Certificates
3. Submit Further Evidence regarding the deductions
4. Submit Accounts

[Ans: (c ) ]

Qn.15

Time Limit for issue of Scrutiny Notice under Section 143(2)

1. 6 months from the end of AY
2. 12 months from the end of FY
3. 3 months
4. 18 months

[Ans: (a) ]

Qn.16

MATCH THE FOLLOWING

|  |  |  |  |
| --- | --- | --- | --- |
| A | Summary Assessment | A | Sec.156 |
| B | Mis Match of Tax Credit | B | Sec.245 |
| C | Refund Adjustment | C | Sec.148 |
| D | Income not disclosed | D | Sec.143(1) |
| E | Outstanding Tax Demad | E | Sec.143(1)(a) |

[Ans: A = D, B = E, C = B, D =C , E = A]

Qn.17

Notice on Failure to file the income tax return due to

1. When there is high value transaction
2. Cash Deposit of more thanRs.10 lakhs in SB during the PY
3. Purchase of Mutual Fund for more than Rs.10 Lakhs
4. All of the above

[Ans: (d) ]

Qn.18

If you received notice under section 139(9) for defective return, response within

1. 30 days
2. 60 days
3. 15 days
4. 15 days from the receipt of notice

[Ans: (d)]

Qn.19

Notice under section 139(9) can be issued by

1. ITO
2. Assessing Officer
3. CPC
4. AC - IT

 [Ans: (a) or (b) ]

Qn.20

Consequences for not responding to notice under section 139(9)

1. Levy of Penalties and Interest
2. Loss of income tax exemption
3. Return filed is in validated
4. Attracts litigation

[Ans: (c) ]

Qn.21

A demand notice is issued by the department for payment. If you disagree with the demand, choose the option and proceed

1. Provide reasons for disagreement
2. Submit Response “DISAGREE WITH DEMAND”
3. Ask for rectification
4. Upload letter requesting rectification

[Ans: (b) and (d) ]

Qn.22

A salaried person has not filed the income tax return, thinking that TDS has been made and tax paid, this will results in notice, what is the reply

1. Prepare and file the normal return
2. Prepare and file the belated return
3. Reply that no need to file
4. Do not respond

([Ans: (b) ]

Qn.23

ITR filed without payment of self assessment tax when tax due, the return will be treated as

1. Defective
2. Return Cannot be Filed without payment
3. Pay tax after filing the return
4. Wait for the demand notice

 [Ans: (b)]

Qn.24

A notice under section 143(2) is received for scrutiny assessment, known as

1. Limited Scrutiny
2. Manual Scrutiny
3. Complete Scrutiny
4. All three above

[Ans: (d ) ]

Qn.25

The Income Tax Department issued notice for concealing the income, your response to the notice is

1. Do not respond
2. Submit the correct income
3. Submit the Proof
4. Ask for PH (Personal Hearing)

[Ans: (d) ]

Qn.26

When a notice is received from the income tax department, the first thing to do

1. Prepare the reply
2. Find out the reason for notice
3. Get Afraid
4. Check the Authenticity of the Notice from website

[Ans: (d) ]

Qn.27

If the Outstanding demand is paid, the steps to be taken is

1. Go to e-file after logging in the e-filing website
2. Click on ‘Response to **Outstanding Demand**
3. Click to view the response
4. All of the three

[Ans: (d) ]

Qn.28

FILL UP THE BLANKS

1. The Grievance Menu in E-filing Website is known as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. The Income Tax Department has online system for all its activities known as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. The assesse not satisfied with the action of ITO, the assesse will file appeal \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. The ITO before issue of Show Cause Notice has to provide an opportunity to hear is known as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. If an assessee before proceeding legally against the order of demand is required to make \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 [Ans:

1. E-Nivaran
2. ITBA
3. Commissioner of Appeals
4. PH – Personal Hearing
5. Pre-Deposit

Qn.29

The Assessing Officer before issuing notice will be asked to check the details regarding correctness is known as

1. Scrutiny
2. Verification
3. Analyse
4. Dry Run

[Ans: (d) ]

Qn.30

Match the following

|  |  |  |  |
| --- | --- | --- | --- |
| A | CASS | A | Monetary Limit |
| B | ITBA | B | Business Application of IT |
| C | CPC-ITR | C | Appellate |
| D | Appeal | D | Computer Scrutiny |
| E | Tribunal | E | Return Processing |

[Ans: A = D

 B = B

 C = E

 D = A

 E = C]