**MCQ - Statement of facts and Grounds [ Correct alternative is under bold character ]**

Q1.Appeal can be filled against the order of \_\_\_\_\_\_\_\_\_

1. Assessment made U/s 143(1)(a)/143(3)/144/147/153A/153C
2. Rectification U/s 154
3. Against the demand notice
4. **Any one of the above alternatives**

Q2. Statement of Facts is required to be filled at the time of filing of Appeal before the \_\_\_\_

1. **CIT(A)**
2. ITAT
3. CIT(A) and ITAT
4. None of the above alternative

Q3 Who can verify for filing an appeal in the normal course for the case of corporate assessee

1. **Managing Director**
2. Any Director of the Company
3. Managing Director or any Director of the Company
4. Authorised Signatory of the Managing Director of the Company

Q4. Grounds of Appeal is the basis of an Appellant after filing of the appeal petition in respect of the \_\_\_\_\_\_\_\_\_

1. element wise assessment order
2. **issue wise assessment order**
3. even wise assessment order
4. Provision wise assessment order

Q5. Statement of Facts is compulsorily required for filing of appeal before the Income Tax Appellate Tribunal

1. Absolutely Correct
2. Partially Correct
3. **Not Correct at all**
4. None of the alternative

Q6. Grounds of Appeal once filled cannot be changed

1. Absolutely Correct
2. Partially Correct
3. **Not correct at all**
4. None of the alternative

Q7. Additional Grounds can be entertained by the Appellate Authority subject to the

1. discretion of the Appellate Authority
2. circumstantial events of the case which is under discretionary in nature
3. **circumstantial events of the case which is under discretionary in nature and also covering under Rule 46A for the first appeal**
4. None of the alternative

Q8. The statement of facts implies \_\_\_\_\_\_\_

1. **the facts of the entire Proceedings**
2. the facts of the assessment order
3. the facts of the appellant reply against the query of the assessment
4. None of the alternatives

Q9. Statement of Facts and also Grounds of appeal are only feasible when

1. Appeal is required to be filled
2. Revision and Rectification are required to be filled
3. Review is required to be filled
4. All the alternatives

Q10. Argument can be placed when the

1. Pleadings are filled or produced
2. Grounds are filled
3. Grounds and Pleadings are filled or produced
4. None of the alternative