**MCQ on Filing of Return**

**Correct alternative is in Bold character**

Q1 Return is the basic primary communication between the assessee with the department

1. **Absolutely correct**
2. Partially correct

c) Not correct at all

d) None of the alternative

Q2. Form 10IEA is applicable for the A.Y. 2024-25 to the person covered U/s 2(31) of the Act.

1. Person in the preceeding year covered under the New tax regime and continue to retain under the New tax regime
2. **Person in the preceeding year covered under the Old tax regime and continue to retain under the Old tax regime**
3. Person in the preceeding year covered under the Old regime and continue to retain under the New regime
4. **Person in the preceeding year covered under the New tax regime and continue to retain under the Old tax regime**

Q3.Who can file the Return

Ans:a) Any Individual,HUF,Firm & Company

 b) Any Individual,HUF,Firm & Company and Co-Operative Society

 c) Any Individual,HUF,Firm,Artificial Juridical person & Company,Co-

Operative Society

 d) **Any Person as defined U/s 2(31) of the Income Tax Act.**

Q4 Belated Return U/s 139(4) can only be filed when

1. the Original return is filed U/s 139(1)
2. the return is filed after due date
3. **the return is filed after due date but within 9 months**

**from the end of the F.Y.**

1. the return is filed after due date but within 12 months

from the end of the F.Y.

Q5 Return can be declared as defective U/s 139(9)

1. The self assessment tax is not paid U/s 140A
2. The self assessment tax is not paid U/s 205
3. Mismatch of information filled in the Return
4. **Any one of the alternative (a) and ( C )**

Q6 Return is only required to be filled

1. **When the Gross Total Income exceeds Rs.2,50,000/-**
2. When the Total Income exceeds Rs.2,50,000/-
3. When the Gross Total Income exceeds Rs.5,00,000/-
4. None of the alternative

Q7 A citizen or Senior Citizen or Super Senior citizen having Total income

below Rs.5 lac P.A. but above Rs.3 lac P.A.

1. Will pay self assessment tax which is payable only by a Senior

citizen and ordinary citizen

1. Will pay self assessment tax which is payable only by a Senior

Citizen,Super Senior citizen and ordinary citizen

1. **Will not be liable to pay self assessment tax which is payable**

**only by a Senior citizen and ordinary citizen**

1. None of the alternative

Q8 TDS and TCS are both qualifying for the reduction of Advance Tax and

Self assessment Tax

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

Q9 Interest U/s 234B and 234C are applicable only

1. **Non payment of Advance Tax**
2. Non payment of Self assessment tax and also Advance tax not paid

till 15th March

1. Non filing of Return within due date
2. All the alternatives (a),(b) & (c )

Q10 The restriction of the quantum of income is applicable only

1. In ITR-1,ITR-2 and ITR-4
2. In ITR-1 and ITR-2
3. **In ITR-1 and ITR-4**
4. None of the alternative

Q11 Return can be verified by an POA of an Individual

1. When the individual is incapacitated to file Return
2. When the Individual is declared as mad
3. When the Individual is out of India
4. **Any one of the alternative (a) and (c )**

Q12 Residential Status is one of the element to levy tax of Income derived

in Overseas

1. **Absolutely correct**
2. Partially correct

c) Not correct at all

d) None of the alternative