**MCQ on Filing of Return in response to Notice\_ Class Date – 20.07.2024**

1. What is a the purpose of issuing Notice u/s 142(1)
2. Additional information
3. **Enquiry before assessment**
4. Defective return
5. Demand Notice
6. What is the purpose of issuing notice u/s 148
7. **Income escaping assessment**
8. Hearing opportunities
9. Search
10. Investigation
11. Cases having potential tax demand of Rs 50 Lakhs and more can be opened u/s 147 within
12. 5 years from end is assessment year
13. 7 years from end is assessment year
14. 1 years from end is assessment year
15. **10 years from end is assessment year**
16. Section 148A has been recently introduced through Finance Bill of year
17. 2023
18. 2020
19. **2021**
20. 2019
21. Generally, which type of return is sent back to assessed for making necessary corrections with or without tax payment
22. **Defective Return**
23. Income escaping return
24. Belated return
25. Rectified return
26. Provision for condonation of delay under the IT Act is
27. **Relief for genuine cases**
28. Right of every assessee
29. Available to large tax payer
30. Available to small tax payer
31. In case of non-filing of ITR, notice is issued under section –
32. **142(1)**
33. 144A
34. 143(1)
35. 143(3)
36. Before opening cases u/s 147 giving opportunity to assessee is
37. **Mandatory**
38. Optional
39. Mandatory in cases having tax implication of 10 Lakhs or more
40. Mandatory in cases having tax implication of 50 Lakhs or more
41. In case of companies required to file Tax Audit report u/s 44AB, should file their tax audit report-
42. Along with ITR
43. Within one month from filing ITR
44. Before one month of ITR
45. **By 30th of September or by 31st of October**
46. For claiming credit of taxes paid at foreign countries, which form is required to be filed :-
47. Form 15CA
48. **Form- 67**
49. Form 29B
50. Form 10IC