**MCQ on ITR-6 \_ Class Date – 29.09.2024**

1. **Which entities are required to file Income Tax Return in Form ITR-6?**
   1. Individuals
   2. Hindu Undivided Families (HUF)
   3. **Companies not claiming exemption under Section 11**
   4. Partnership firms
2. **Which method of filing is mandatory for ITR-6?**
3. Filing in physical form
4. **E-filing with Digital Signature Certificate (DSC)**
5. E-filing without Digital Signature Certificate
6. Filing through post
7. **What is the due date for filing ITR-6 for companies that are not required to get their accounts audited?**
8. 31st March of the Assessment Year
9. 30th November of the Assessment Year
10. 31st October of the Assessment Year
11. **31st July of the Assessment Year**
12. **For companies required to get their accounts audited, the due date for filing ITR-6 is:**
13. 30th September of the Assessment Year
14. 31st December of the Assessment Year
15. **31st October of the Assessment Year**
16. 30th November of the Assessment Year
17. **ITR-6 requires reporting of which of the following details?**
18. Income from salary
19. **Gross turnover, profit, and taxes paid**
20. Assets held outside India only
21. Dividend income from mutual funds only
22. **Which of the following forms is applicable for declaring transfer pricing details in ITR-6?**
23. Form 3CD
24. Form 29B
25. **Form 3CEB**
26. Form 15CA
27. **Which schedule in ITR-6 is used to declare foreign assets and income outside India?**
28. **Schedule FA**
29. Schedule FSI
30. Schedule BP
31. Schedule TR
32. **In ITR-6, "MAT" (Minimum Alternate Tax) is calculated under which section of the Income Tax Act?**
33. Section 44AD
34. **Section 115JB**
35. Section 80C
36. Section 139A
37. **In ITR-6, which schedule is used to report the details of liabilities and assets?**
38. Schedule BP
39. **Schedule AL**
40. Schedule FA
41. Schedule HP
42. Which of the following is true for companies opting for the concessional tax regime under Section 115BAA?
43. They must pay MAT.
44. **They are not required to pay MAT.**
45. They can carry forward MAT credit.
46. They are exempt from tax audit.