**MCQ on Filing of Return**

**Correct alternative is in Bold character**

Q1 Who can file ITR-3

1. An Individual
2. A HUF
3. **Any one of the alternative (a) or (b)**
4. An Individual or HUF or Firm not a LLP only

Q2 ITR-3 can be filled when \_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. the person having capital Gain
2. the person having more than two house property
3. **the income consists of business or professions**
4. Any one of the alternative

Q3. 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 preceding year covered under the New tax regime and continue to retain under the New tax regime
2. **Person in the preceding year covered under the Old tax regime and continue to retain under the Old tax regime**
3. Person in the preceding year covered under the Old regime and continue to retain under the New regime
4. **Person in the preceding year covered under the New tax regime and continue to retain under the Old tax regime**

Q4.Schedule AL will be required to be filled when the \_\_\_\_\_\_\_\_\_\_

1. gross total income is 50 lac or more
2. gross total income exceeds Rs.50 lac
3. total income is Rs.50 lac or more
4. **total income exceeds Rs.50 lac**

Q5 Belated ITR-3 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.

Q6 ITR-3 can be declared as defective U/s 139(9)

1. the self assessment tax is not paid U/s 140A
2. the schedule AL is not filled even the Total Income exceeds Rs.1 crore
3. the depreciation is mismatched under law
4. **Any one of the alternative**

Q7 ITR-3 can be required to filed within the due date when

1. **the Gross Total Income exceeds Rs.2,50,000/- or the**

**loss is appearing and the person wants to carry forward such loss**

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

Q8 The schedule PL and the Schedule BS will be filled \_\_\_\_\_\_\_\_\_\_

1. **as per final Profit & Loss A/c and Balance Sheet of the assessee**

irrespective of the mistake appearing thereon

1. as per Profit & Loss A/c and Balance Sheet after due rectification of

error if appearing under the Income Tax Act

1. Any one of the alternative
2. None of the alternative

Q9 The revised ITR-3 can be filled if \_\_\_\_\_\_\_

1. original Return is filled as ITR-3
2. original Return is filled with any form other than of ITR-3
3. **original Return is filled with any form**
4. None of the alternative

Q10 A partnership firm dissolved on 30.09.2023 and converted to the proprietorship

concern, where the consequence of filing of ITR-3 is applicable for the period of

1. 01.04.2023-31.03.2024
2. 01.04.2023 to 30.09.2023
3. **01.10.2023 to 31.03.2023**
4. Only ITR-5 will be filled thereon