**MCQ on Filing of ITR-5**

**Correct alternative is in Bold character**

Q1 ITR - 5 is applicable to

1. Individual, HUF,Firm and LLP
2. Firm & LLP

c) **Firm,LLP,AOP and BOI**

d) None of the alternative

Q2. A Firm not an LLP can file ITR \_\_\_\_

1. **ITR-4 or ITR-5**
2. ITR-4
3. ITR-5
4. None of the alternative

Q3 Belated ITR-5 U/s 139(4) can only be filed when

1. the Original ITR-5 is filed U/s 139(1)
2. the original 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.

Q4 ITR-5 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 loss arises or the Total income appears Rs.5 lac or more
4. **Firms are compulsorily required to file ITR-5 except when**

**not declaring the presumptive income**

Q5 Limited Liability partnership Firm is eligible to file \_\_\_\_

1. ITR-4
2. **ITR-5**
3. ITR-6
4. None of the alternative

Q6 Return can be declared as defective U/s 139(9) when

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

Q7 AMT is applicable to the

1. LLP
2. Firm
3. **Any one of the alternative (a) or (b)**
4. None of the alternative

Q8 The only one head of Income is not covered under ITR-5 is

1. **Income from Salary**
2. Income from House Property
3. Any one thereof
4. None of the alternative

Q9 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

Q10 Interest U/s 234C is applicable if the whole tax is paid after 15th

March or the respective proportionate payment after 15th June,15th

September,15the December and 15th March of the F.Y.

1. Absolutely Correct
2. Partially correct
3. **Correct if total Tax exceeds Rs.10,000/-**
4. None of the alternative