

MCQ on Introduction on Filing of ITRs_ Class Date – 25.10.2025

1. Which of the following is the due date for filing ITR for individual taxpayers who are not required to get their accounts audited for the financial year 2024-25?

- a) 30th June 2025
- b) 31st July 2025
- c) 31st October 2025
- d) 16th September 2025**

2. Under which section of the Income Tax Act can a belated return be filed?

- a) Section 139(1)
- b) Section 139(3)
- c) Section 139(4)**
- d) Section 139(5)

3. What is the maximum penalty for filing an ITR after the due date but before December 31, for individuals with total income exceeding ₹5,00,000?

- a) ₹1,000
- b) ₹5,000**
- c) ₹10,000
- d) No penalty

4. Which form is used by salaried individuals to file their Income Tax Return if they do not have income from business or profession?

- a) ITR-1**
- b) ITR-2
- c) ITR-3
- d) ITR-4

5. What is the consequence of not verifying the ITR within the prescribed time limit of 30 days after filing?

- a) The return will be processed as usual.
- b) The return will be considered invalid.**
- c) A fine of ₹1,000 will be imposed.
- d) The taxpayer will be required to refile the return.

6. Which section of the Income Tax Act deals with the revised return?

- a) Section 139(1)
- b) Section 139(4)
- c) Section 139(5)**
- d) Section 139(6)

7. Which form is to be used by a partnership firm to file ITR, assuming no income from international transactions?

- a) ITR-1
- b) ITR-3
- c) ITR-4
- d) ITR-5**

8. What is the penalty under Section 234F if the ITR is filed after the due date but before December 31, and the total income is below ₹5,00,000?

- a) ₹1,000**
- b) ₹5,000
- c) ₹10,000
- d) No penalty

9. What is the time limit for revising an Income Tax Return for FY 2024-25 ?

- a) Up to 31st March 2025
- b) Up to 31st December 2025**
- c) Up to 30th September 2025
- d) Up to 31st March 2025

10. Which of the following is mandatory for e-filing of ITR?

- a) Aadhaar number
- b) Mobile number
- c) Bank account details
- d) All of the above**