

MCQ ON ITR – 2

Correct alternative is under the bold character

Q 1 Who can file ITR-2

- a) Individual
- b) HUF
- c) Any one of Alternative (a) or (b)**
- d) None of the Alternative

Q 2 The only restriction as imposed while filing ITR-2 to a person is

- a) Total Income restricted to Rs.50 lac
- b) Total Income restricted to Rs.1 crore
- c) Any Income covering under the head of Profits and Gains from Business or Profession is not covered herein**
- d) HUF and Limited Company cannot file this form

Q 3 Payment of Advance tax is always required while filing of ITR-2

- a) Absolutely correct
- b) Partially correct
- c) Not correct at all
- d) Correct only when the requirements for payment of Advance tax is fulfilled**

Q 4 Restriction on filing of ITR-2 derived from STCG if arises

- a) Absolutely correct
- b) Partially correct
- c) Not correct at all**
- d) Correct only when the requirements for payment of Advance tax is fulfilled

Q 5 Schedule AL is applicable in

- a) ITR-2
- b) ITR-3
- c) ITR-4
- d) ITR-2 and ITR-3 is filing**

Q 6 Form 10IEA is applicable when the assessee

- a) Is filing ITR-2
- b) Is filing ITR-3 and ITR-4
- c) Is filing ITR-5 and ITR-6
- d) All the Alternatives except in (a)**

Q 7 ITR-2 is also applicable to the Non Resident also

- a) Absolutely correct
- b) Partially correct
- c) Not correct at all**
- d) Correct only when the requirements for payment of Advance tax is fulfilled

Q 8 U/s 5A of the Income Tax Act, 1961, the Portuguese Civil Code is applicable on

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

Q 9 Person having total Income which includes under the head of "Income from Other Sources" can claim deduction U/s 57 in

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

Q 10 For the A.Y. 2025-26 the ITR-2 can be filled as Revised Return when____

- a) the mistake apparent from records is noticed
- b) the loss is detected in the profession
- c) the mistake apparent from records is noticed and may be filled within 31st December 2025**
- d) None of the Alternative