

**1. An individual is considered Resident and Ordinarily Resident (ROR) in India if:**

- A. He stays in India for 60 days or more during the year
  - B. He is a citizen of India on a visit and stays  $\geq 182$  days
  - C. **He satisfies basic conditions and both additional conditions ✓**
  - D. He satisfies only one additional condition
- 

**2. A Hindu Undivided Family (HUF) becomes ROR if:**

- A. Karta stays  $\geq 182$  days
  - B. Control and management is fully in India for that year
  - C. **Karta satisfies both additional conditions ✓**
  - D. Karta is resident in at least 2 out of 10 preceding years
- 

**3. A person leaving India for employment will be treated as Resident if he stays in India for:**

- A.  $\geq 60$  days
  - B.  **$\geq 182$  days ✓**
  - C.  $\geq 120$  days
  - D.  $\geq 240$  days
- 

**4. Which of the following is fully exempt for a non-government employee?**

- A. Dearness Allowance
  - B. House Rent Allowance
  - C. **Gratuity (within limits) ✓**
  - D. City Compensatory Allowance
- 

**5. HRA is exempted as per sec 10(13A) for:**

- A. New Regime opters
  - B. **Old Regime Opters ✓**
  - C. Both Old and New Regime Opters
  - D. None of the above
- 

**6. Conveyance allowance is exempted u/s 10(14)ii :**

- A. New Regime opters
  - B. Old Regime Opters
  - C. **Both Old and New Regime Opters ✓**
  - D. None of the above
- 

**7. Which of the following forms part of 'Salary' on due or receipt basis whichever is earlier?**

- A. Advance salary
  - B. Arrears of salary (without relief u/s 89)
  - C. **Both A and B ✓**
  - D. None
- 

**8. Unrealised rent of past years allowed as deduction shall be deducted:**

- A. **In the year to which it relates ✓**
  - B. In the year of recovery
  - C. In the year of determination
  - D. On approval of Assessing Officer
- 

**9. Standard deduction for Income from House Property is allowed at:**

- A. 10% of NAV
  - B. 15% of NAV
  - C. **30% of NAV ✓**
  - D. 50% of NAV
- 

**10. Self-occupied house property income shall be considered as:**

- A. Actual rent received
- B. **Annual value = Zero ✓**
- C. Higher of expected or actual rent
- D. NAV reduced by municipal taxes