

MCQ on ITR-6 _ Class Date – 24.01.2026

1. **Which entities are required to file Income Tax Return in Form ITR-6?**
 - a. Individuals
 - b. Hindu Undivided Families (HUF)
 - c. Companies not claiming exemption under Section 11**
 - d. Partnership firms

2. **Which method of filing is mandatory for ITR-6?**
 - a. Filing in physical form
 - b. E-filing with Digital Signature Certificate (DSC)**
 - c. E-filing without Digital Signature Certificate
 - d. Filing through post

3. **What is the due date for filing ITR-6 for companies that are not required to get their accounts audited?**
 - a. 31st March of the Assessment Year
 - b. 30th November of the Assessment Year
 - c. 31st October of the Assessment Year
 - d. 31st July of the Assessment Year**

4. **For companies required to get their accounts audited, the due date for filing ITR-6 is:**
 - a. 30th September of the Assessment Year
 - b. 31st December of the Assessment Year
 - c. 31st October of the Assessment Year**
 - d. 30th November of the Assessment Year

5. **ITR-6 requires reporting of which of the following details?**
 - a. Income from salary
 - b. Gross turnover, profit, and taxes paid**
 - c. Assets held outside India only
 - d. Dividend income from mutual funds only

6. Which of the following forms is applicable for declaring transfer pricing details in ITR-6?
- Form 3CD
 - Form 29B
 - Form 3CEB**
 - Form 15CA
7. Which schedule in ITR-6 is used to declare foreign assets and income outside India?
- Schedule FA**
 - Schedule FSI
 - Schedule BP
 - Schedule TR
8. In ITR-6, "MAT" (Minimum Alternate Tax) is calculated under which section of the Income Tax Act?
- Section 44AD
 - Section 115JB**
 - Section 80C
 - Section 139A
9. In ITR-6, which schedule is used to report the details of liabilities and assets?
- Schedule BP
 - Schedule AL**
 - Schedule FA
 - Schedule HP
10. Which of the following is true for companies opting for the concessional tax regime under Section 115BAA?
- They must pay MAT.
 - They are not required to pay MAT.**
 - They can carry forward MAT credit.
 - They are exempt from tax audit.