**MCQ on TDS U/s 194DA,194E,194EE,194F,194G and 194H**

**Correct alternative is in Bold character**

Q1. TDS on incentive received by an agent selling Lottery ticket from his organiser is applicable U/s\_\_\_\_\_\_

Ans:a) 194K

b) **194G**

c) 194H

d) 194EE

Q2 Individual and HUF may be the deductor U/s 194G and 194H when

1. **Such Individual and HUF are covered U/s 44AB of the Act in respect of Section 194H and still unconditional U/s 194G except the threshold limit of Rs.15,000/- P.A.**

1. Individual will be unconditionally covered but HUF is not applicable therein except the annual threshold limit of Rs.15,000/- .
2. Such Individual and HUF are covered U/s 44AB of the Act in respect of both Section 194G as well as 194H except the threshold limit of Rs.15,000/- P.A.
3. None of the alternative.

Q3 Tax after deduction will be deposited within \_\_\_\_\_\_\_\_\_

1. 30th of the immediate succeeding month
2. 20th of the immediate succeeding month
3. 10th of the immediate succeeding month
4. **07th of the immediate succeeding month**

Q4 TDS Return is only required to be filled

1. **When tax deducted and paid within the stipulated period.**
2. When actual deduction of tax is required to be paid
3. When tax has been deducted
4. NIL return is required to be filled whether deducted and collected or not

Q5 Form no. 13 is required to be filled by \_\_\_\_\_\_\_\_\_ to the

jurisdictional officer of \_\_\_\_\_\_

1. the deductor,the deductee
2. **the deductee,the deductee**
3. The deductee,the deductor
4. None of the alternative

Q6 the due date of filing of TDS return for the quarter ended 31.03.2024 is \_\_\_\_\_\_

1. 30.04.2024
2. **31.05.2024**
3. 30.06.2024
4. 31.07.2024

Q7 TDS return once filled cannot be revised

1. Absolutely correct
2. Partially correct
3. **Not correct at all**
4. None of the alternative

Q 8 Late fees for non filing of TDS return is applicable on

1. **Daily basis of Rs.200/- per day**
2. Monthly basis @Rs.5,000/- per month
3. Fixed amount of Rs.5,000/- per return
4. None of the alternative

Q 9 An NRI having wholly assignment of advertisement contract came to India and served in respect of advertisement assignment in regards to India Pakistan one day international cricket series.State the provision on deduction of tax

1. U/s 194C and no threshold limit thereon
2. U/s 194J,having threshold limit of Rs.30,000/-
3. **U/s 194E and no threshold limit thereon**

d) U/s 194E,having threshold limit of Rs.30,000/

Q 10 Rate of interest on delay payment of Tax after deduction is \_\_\_

1. @1% P.M. U/s 201(1A)
2. @1.25% P.M. U/s 201(1A)
3. **@1.5% P.M. U/s 201(1A)**
4. @2% P.M. U/s 201(1A)