**MCQ – Procedure of Payment of Tax, Return Filing with the statement of TDS and TCS**

Q 1.e-generation of Income tax challan has became compulsory from the Assessment year 2023-24

1. **Absolutely Correct**
2. Partially Correct
3. Not correct at all
4. Correct under certain Circumstances

Q 2. e-payment is compulsory for payment of tax

1. Partially Correct
2. Absolutely Correct
3. Not correct at all
4. **Correct under certain Circumstances**

Q 3. The Payment Code of Advance tax is

1. **100**
2. 200
3. 300
4. 400

Q 4. e-challan generated under wrong name can be posted rightly the PAN of the Original person

1. Absolutely Correct
2. Partially Correct
3. **Not correct at all**
4. Correct under certain Circumstances

Q 5. Form \_ is applicable for the payment of tax being deducted in respect of purchase of an immovable property

1. 26QA
2. 26QC
3. **26QB**
4. None of the alternative

Q6. Form \_\_\_\_\_\_\_ is applicable for the payment of tax deducted in respect of payment of Rent.

1. 26QA
2. 26QQB
3. **26QC**
4. 26QD

Q7. Form 10IEA is applicable from the A.Y. 2024-25 in respect of filing of Return under the \_\_\_\_ Tax regime.

1. Existing assessee filing in the last year under the NEW tax regime still will file under Old
2. **Existing assessee filing in the last year under the OLD tax regime still will file under Old**
3. Switch over from Old to New
4. Switch over from New to Old

Q8. The manner of processing of statement of TDS U/s 200A is formularised in respect of \_\_\_\_\_\_\_

1. any arithmetical error in the statement
2. an incorrect claim, apparent from any information in the statement
3. **Any one alternative of (a) and (b)**
4. None of the Alternative

Q 9. Revised Statement of TCS U/s 206CAB will only be made if

1. The date of TCS return is revised
2. Further processing entails certain mismatch due to the mismatch of internal data sheet
3. **Any one alternative of (a) and (b)**
4. Review made by the department

Q10. Excess computation of tax while collecting TCS will be resorted to the

1. claim refund at the time of filing of the quarterly Return of TCS
2. claim refund at the time of filing of the monthly Return of TCS
3. pass on to the Collectee
4. **Any one of the Alternative (a) and ( C )**