1. **Who is required to deduct TDS under Section 194M?**
	* a) Individuals and HUFs not subject to tax audit
	* b) Companies only
	* c) Non-residents
	* d) Only government bodies
	**Answer**: a) Individuals and HUFs not subject to tax audit
2. **At what rate is TDS deducted under Section 194M?**
	* a) 1%
	* b) 2%
	* c) 5%
	* d) 10%
	**Answer**: c) 5%
3. **What is the threshold limit for TDS deduction under Section 194M?**
	* a) ₹20 lakhs
	* b) ₹50 lakhs
	* c) ₹1 crore
	* d) No limit
	**Answer**: b) ₹50 lakhs
4. **What is the minimum threshold for cash withdrawal to attract TDS under Section 194N?**
	* a) ₹50,000
	* b) ₹1 lakh
	* c) ₹20 lakhs
	* d) ₹1 crore
	**Answer**: d) ₹1 crore
5. **What is the TDS rate for cash withdrawals exceeding ₹1 crore under Section 194N?**
	* a) 1%
	* b) 2%
	* c) 5%
	* d) 10%
	**Answer**: b) 2%
6. **Who is required to deduct TDS under Section 194O?**
	* a) Buyers on e-commerce platforms
	* b) Sellers on e-commerce platforms
	* c) E-commerce operators
	* d) None of the above
	**Answer**: c) E-commerce operators
7. **At what rate is TDS deducted under Section 194O?**
	* a) 0.5%
	* b) 1%
	* c) 5%
	* d) 10%
	**Answer**: b) 1%
8. **Which taxpayers are eligible for TDS exemption under Section 194P?**
	* a) All individuals above 60 years
	* b) Senior citizens above 75 years with only pension and interest income
	* c) Non-residents only
	* d) Taxpayers with income from business
	**Answer**: b) Senior citizens above 75 years with only pension and interest income
9. **What is the threshold limit for TDS deduction under Section 194Q?**
	* a) ₹50 lakhs
	* b) ₹1 crore
	* c) ₹5 crore
	* d) ₹10 crore
	**Answer**: a) ₹50 lakhs
10. **At what rate is TDS deducted on the purchase of goods under Section 194Q?**
* a) 0.5%
* b) 1%
* c) 2%
* d) 5%
**Answer**: b) 1%