**MCQ on TDS Return Filing Class Date – 06.10.2024**

### 1. What is the due date for filing the quarterly TDS return for the first quarter (April to June)?

**a) 31st July**b) 30th September
c) 15th August
d) 30th June

### 2. In which form is TDS return for salary (under section 192) filed?

**a) Form 24Q**b) Form 26Q
c) Form 27Q
d) Form 15Q

### 3. Which of the following is NOT required to file TDS returns?

a) Individual paying salary
b) Government departments
c) Banks
**d) Individuals with no TDS liability**

### 4. Which form is used for filing TDS returns on payments other than salary to residents?

a) Form 27Q
**b) Form 26Q**c) Form 24Q
d) Form 16A

### 5. Which of the following is the consequence of late filing of TDS returns?

a) **Penalty of Rs. 200 per day**
b) Penalty of Rs. 100 per day
c) No penalty if filed within 30 days
d) Only interest on the late payment of TDS

### 6. What is the last date to issue the TDS certificate for salary in Form 16 for the financial year?

a) 15th May
b) 31st May
**c) 15th June**
d) 31st March

### 7. Which form is used for TDS returns on payments to non-residents?

a) Form 26Q
b) Form 24Q
**c) Form 27Q**
d) Form 16

8. Which new section has been introduced in Finance Act 2024 to deduction of tax by firms from payment of remuneration to partners?

a) 194O
**b) 194T**
c) 196
d) 206CB

9. What is the rate of TDS u/s 194T?

a) 1%
b) 20%
c) 5%
**d) 10%**

10. What is the rate TDS u/s 194H w.e.f. 01.10.2024?

**a) 2%**
b) 1%
c) 5%
d) 15%