**MCQ on TDS on Salary\_ Class Date – 21.07.2024**

1. The important condition for TDS deduction under section 192 is the presence of an -
2. **Employer-Employee relationship**
3. Agent – principle relationship
4. Contract agreement
5. Consideration
6. In case, where total salary income includes any past dues paid in the current year, relief can be claimed on such arrears u/s –
7. 80D
8. 80TTB
9. **89(1)**
10. 80CCD
11. Which form is used to file TDS Return for salary-
12. 26Q
13. 25Q
14. 27Q
15. **24Q**
16. TDS on pre-matured EPF withdrawal is deducted u/s –
17. 192
18. **192A**
19. 194C
20. 194A
21. No TDS is deducted on EPF withdrawal if the amount is less than –
22. INR 1,00,000/-
23. **INR 50,000/-**
24. INR 20,000/-
25. INR 10,000/-
26. What is the time limit to deposit TDS under Section 192 for April to February-
27. **7th of following month**
28. 10th of following month
29. 15th of following month
30. End of following month
31. What is the rate of TDS u/s 192 for salary income :
    1. **Average Rate**
    2. 10%
    3. 20%
    4. 30%
32. What is the rate of TDS u/s 192A –
    1. 20%
    2. Average Rate
    3. **10%**
    4. 5%
33. In case of non-compliance of TDS u/s 192, how much % of salary expenses is disallowed for computing of taxable profit:
    1. 20%
    2. 100%
    3. 10%
    4. **30%**
34. In terms of section 192 of the IT Act, default regime for deducting TDS is :-
    1. Old regime
    2. **New Regime**
    3. Classical regime