**MCQ U/s 195 on TDS Provisions**

**Bold character is appearing as the Correct alternative itself**

Q1. Deduction of tax U/s 195 depends upon

1. the transaction of the business
2. the transaction of non business
3. **both the transactions of business and non business in nature**

**and also the residential status of the Recipient**

1. None of the alternative

Q2. Who can file the TDS Return U/s 195 of the Act

Ans:a) Any Individual,HUF,Firm & Company,AOP,BOI or any person

b) Any Firm or any Company or any Co-Operative Society

c) **Any Individual or HUF covering U/s 44AB of the Act and any**

**other person liable to deduct tax**

d) Any Person as defined U/s 2(31) of the Income Tax Act.

Q3 TAN is applicable

1. For deduction of tax and filing of TDS return
2. For deduction of tax,payment of Tax and filing of TDS return
3. **For deduction/collection of tax,payment of tax and filing of**

**TDS or TCS return**

1. Any one alternative

Q4 Rate of TDS U/s 195 is depending upon

1. the nature of the transaction and also the country of Origin
2. the nature of the transaction and threshold limit thereof and also the

country of origin

1. **the nature of the transaction with threshold limit and also**

**the types of the person as defined U/s 2(31) of the Act**

1. None of the alternative

Q5 TAN can not be generated unless PAN is allotted

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

Q6 Due date of TDS Return for the quarter ended 31st March 2024 U/s 195

of the Act is

1. 15th April 2024
2. 30th April 2024
3. 15th May 2024
4. **31st May 2024**

Q7 Due date of TDS Return required to be filled U/s 195 for the quarter

ended 30th June 2024 is

1. 15th July 2024
2. **31st July 2024**
3. 15th November 2021
4. 31st March 2024

Q8 The Form for filing TDS Return U/s 195 is \_\_\_\_\_\_

1. **27Q**
2. 26Q
3. 24Q
4. None of the alternative

Q9 TDS on salary payable to a Non Resident is applicable U/s\_\_\_\_\_

1. 195
2. **192**
3. 193
4. None of the alternative

Q10 A NRI for lower deduction of tax rate will file Form \_\_\_\_

1. **13, if the NRI wants NIL or lower deduction rate from the lower of the prescribed tax rate under the Act or the Treaty rate under the relevant Article of DTAA**
2. Non payment of TDS or TCS
3. 12
4. All the alternatives (a),(b) & (c )