

MCQ on TDS on Salary_ Class Date – 04.01.2025

1. The important condition for TDS deduction under section 192 is the presence of an -
 - a. **Employer-Employee relationship**
 - b. Agent – principle relationship
 - c. Contract agreement
 - d. Consideration
2. In case, where total salary income includes any past dues paid in the current year, relief can be claimed on such arrears u/s –
 - a. 80D
 - b. 80TTB
 - c. **89(1)**
 - d. 80CCD
3. Which form is used to file TDS Return for salary-
 - a. 26Q
 - b. 25Q
 - c. 27Q
 - d. **24Q**
4. TDS on pre-matured EPF withdrawal is deducted u/s –
 - a. 192
 - b. **192A**
 - c. 194C
 - d. 194A
5. No TDS is deducted on EPF withdrawal if the amount is less than –
 - a. INR 1,00,000/-
 - b. **INR 50,000/-**
 - c. INR 20,000/-
 - d. INR 10,000/-
6. What is the time limit to deposit TDS under Section 192 for April to February-
 - a. **7th of following month**
 - b. 10th of following month
 - c. 15th of following month
 - d. End of following month
7. What is the rate of TDS u/s 192 for salary income :
 - a. **Average Rate**
 - b. 10%
 - c. 20%

- d. 30%
8. What is the rate of TDS u/s 192A –
- a. 20%
 - b. Average Rate
 - c. 10%**
 - d. 5%
9. In case of non-compliance of TDS u/s 192, how much % of salary expenses is disallowed for computing of taxable profit:
- a. 20%
 - b. 100%
 - c. 10%
 - d. 30%**
10. In terms of section 192 of the IT Act, default regime for deducting TDS is :-
- a. Old regime
 - b. New Regime**
 - c. Classical regime