**Q1.** TDS under Section 192 is applicable when:  
A. Employee's salary exceeds basic exemption limit  
B. Salary exceeds ₹5,00,000  
C. Any salary is paid  
D. PAN is not furnished

**Answer:** A

**Q2.** Under Section 192, the TDS is deducted by the employer:  
A. Monthly  
B. Quarterly  
C. Annually at year-end  
D. Only at the time of final settlement

**Answer:** A

**Q3.** If an employee opts for the new tax regime u/s 115BAC, the employer:  
A. Must ignore it  
B. May deduct TDS at old regime rates  
C. Must deduct TDS as per the chosen regime  
D. Has to deduct flat 10%

**Answer:** C

**Q4.** What is the **due date for depositing TDS** deducted under Section 192 for March (if not under government)?  
A. 30th April  
B. 7th April  
C. 31st March  
D. 15th April

**Answer:** A

**Q5.** Which form is used to furnish quarterly TDS returns for TDS under Section 192?  
A. Form 26Q  
B. Form 24Q  
C. Form 27Q  
D. Form 16A

**Answer:** B

**Q6.** **Form 16** issued for TDS deducted u/s 192 must be provided to the employee by:  
A. 15th May  
B. 31st May  
C. 30th June  
D. 31st July

**Answer:** B

**Q7.** Section 192A applies when an employee withdraws from EPF before completing:  
A. 3 years  
B. 2 years  
C. 5 years  
D. 10 years

**Answer:** C

**Q8.** The rate of TDS under Section 192A (if PAN is furnished) is:  
A. 5%  
B. 10%  
C. 20%  
D. Nil

**Answer:** B

**Q9.** TDS under Section 192A is **not applicable** if the amount withdrawn is:  
A. ₹30,000 or less  
B. ₹40,000 or less  
C. ₹50,000 or less  
D. ₹1,00,000 or less

**Answer:** C

**Q10.** If PAN is **not furnished** by the employee withdrawing EPF prematurely, the TDS rate under Section 192A is:  
A. 10%  
B. 20% with surcharge  
C. 30% flat  
D. 20% as per Section 206AA

**Answer:** D