

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 TDS under Section 192A is **not applicable** if the amount withdrawn is: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