**MCQ on Summary Assessment u/s 143()1)\_ Class Date – 21.12.2024**

1. Under the Income Tax Law, how many types of Assessments carried on :
2. 1
3. 2
4. 3
5. **4 types**
6. **Is there any human intervention in conducting summary assessment u/s 143(1)?**
7. **No**
8. Yes
9. In some cases
10. Partially computerized
11. Where is Centralized Processing Centre of Income Tax department is located ?
12. New Delhi
13. **Bangalore**
14. Mumbai
15. Madurai
16. How many total number of checks points/adjustments are applied in summary assessment u/s 143(1)?
17. **6**
18. 10
19. Unlimited
20. 2

1. In case, assessee doesn’t agree with the demand raised in intimation u/s 143(1), recourse available to him under the IT Act is to :
2. Appeal to High Court
3. Rectification application
4. **Rectification and/or Appeal to CIT(A)**
5. Appeal to CIT(A)
6. What is the time frame of completing assessment u/s 143(1):
7. **1 year from the end of assessment year**
8. 1 year from the end of financial year
9. 2 year from the end of assessment year
10. 6 months from the end of financial year
11. Under which section of the IT Act, defective return notice is issued ?
12. **139(9)**
13. 139(6)
14. 142(1)
15. 143(3)
16. What is the standard time limit for replying the notice of Defective Return?
    1. 10 Days
    2. **15 Days**
    3. 20 Days
    4. 3 Months
17. Is it necessary to respond the intimation issued u/s 143(1) in case of refund ?
    1. **No**
    2. Yes
    3. Sometimes
    4. In case of less refund
18. How to respond to defective tax return notice ;
    1. Meet personally with AO
    2. Write letter to CPC
    3. **Through e-proceeding in IT Portal**
    4. File an appeal