

**MCQ on Drafting Written Submission Class Date 29.03.2025**

**1. What is the primary purpose of a written submission in income tax proceedings?**

- a) To present oral arguments before the tax officer
- b) To provide a documented explanation of facts, legal provisions, and case laws supporting the taxpayer's claim**
- c) To submit financial statements only
- d) To request an extension for tax filing

**2. Which of the following is an essential component of a well-drafted written submission?**

- a) Use of complex legal jargon to impress tax authorities
- b) Emotional appeals to gain sympathy
- c) Clear and concise presentation of facts, legal arguments, and judicial precedents**
- d) Repetitive explanations of the same point

**3. Under which section of the Income Tax Act, 1961, does an assessee have the right to submit written submissions during appellate proceedings before the Commissioner of Income Tax (Appeals)?**

- a) Section 131
- b) Section 250**
- c) Section 147
- d) Section 194

**4. What should be avoided in a written submission under income tax proceedings?**

- a) Citing relevant case laws
- b) Providing structured and logical arguments
- c) Making unsubstantiated claims without supporting evidence**
- d) Using clear headings and subheadings

**5. When submitting written arguments before the Income Tax Appellate Tribunal (ITAT), what is the preferred format?**

- a) Handwritten submissions in casual language
- b) A structured document with an introduction, factual background, legal contentions, and conclusion**
- c) A short paragraph without legal references
- d) Only numerical calculations without legal arguments

**6. In case of reassessment under Section 147, a written submission is typically used to challenge which aspect?**

- a) The assessment of salary income
- b) The validity of the notice issued under Section 148**
- c) The details of the taxpayer's PAN number
- d) The method of tax payment

**7. What is the primary purpose of citing case laws in a written submission?**

- a) To increase the length of the document
- b) To support legal arguments with judicial precedents**
- c) To confuse the tax officer
- d) To make the submission look more professional without actual relevance

**8. In drafting a written submission, which of the following strengthens the argument?**

- a) Making broad claims without proof
- b) Referring to previous years' assessment orders without relevance
- c) Citing applicable statutory provisions and relevant judicial precedents**
- d) Providing lengthy explanations without citations

**9. Which section of the Income Tax Act, 1961, allows for rectification of mistakes in an assessment order, which may be requested through a written submission?**

- a) Section 263
- b) Section 154**
- c) Section 80C
- d) Section 192

**10. While drafting a written submission for penalty proceedings under Section 271(1)(c), what key aspect should be focused on?**

a) Justifying financial statements

**b) Proving that there was no concealment of income or furnishing of inaccurate particulars**

c) Stating that tax was paid on time

d) Ignoring the notice and hoping for leniency