**MCQ on e-notices**

**Bold character is appearing as the Correct alternative itself**

Q1 Who can issue the e-notice under the Income Tax procedures

1. The jurisdictional Assessing Authority
2. The Departmental administering authority

c)**Any jurisdictional assessing authority of any assessee in India**

1. Any one alternative

Q2. To whom e-notice shall be issued

Ans:a) Any Individual,HUF, Firm & Company

b) Any Firm or any Company or any Co-Operative Society

c) Any Individual or HUF covering U/s 44AB of the Act and any

other person liable to deduct tax

1. **Any Person as defined U/s 2(31) of the Income Tax Act.**

Q3. Notice for the initiation of reassessment proceedings covered U/s \_\_\_\_\_\_\_ subject to the satisfaction of the department if the assessee failed to explain properly

1. 142(1)
2. 148
3. **148A**
4. None of the alternative

Q4. Notice for the initiation of the scrutiny assessment proceedings covered U/s \_\_\_\_\_\_\_\_\_\_

1. 142(1)
2. 143(3)
3. **143(2)**
4. None of the alternative

Q5. Notice for the filing of Return is covered U/s\_\_\_\_\_

a)**142(1)**

b)139(1)

c)139(4)

d)139(5)

Q6. Notice for the rectification of Defective Return is covered U/s\_\_\_\_\_\_\_\_\_

1. 139(1)
2. 139(3)
3. **139(9)**
4. None of the alternative

Q7.The maximum no of adjournments are generally allowed in respect of Summon by the department is

1. Three
2. **Two**
3. One
4. Five

Q8.Show Cause Notice is essentially required when the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **the assessment is going to be prejudicial to the interest of**

**the assesse**

1. the assessment is going to be prejudicial to the interest of

the department

1. Any one of the alternative

d) None of the alternative

Q9. From the A.Y. 2025-26 the time limit for the issuance of notice U/s

148A is\_\_

1. within two years from the end of the Assessment year relating

to the previous year for which the notice is being issued

1. **within three years from the end of the Assessment year**

**relating to the previous year for which the notice is being**

**issued**

1. within four years from the end of the Assessment year relating

to the previous year for which the notice is being issued

1. within ten years from the end of the Assessment year relating

to the previous year for which the notice is being issued

Q 10. Time limit for the issuance of Notice U/s 153C

1. **Six years from the end of the financial year preceding the date of recording satisfaction**
2. Five years from the end of the financial year preceding the date of recording satisfaction
3. Four years from the end of the financial year preceding the date of recording satisfaction
4. None of the alternative