

MCQ on Scrutiny Assessment u/s 143(3) Class Date 05.01.2025

1. **Which of the following is a key purpose of scrutiny assessment u/s 143(3)?**
 - a) Refund processing
 - b) Ensuring compliance with TDS provisions
 - c) Determining the correct taxable income**
 - d) Levying late filing fees

2. **What is the time limit for completing a scrutiny assessment u/s 143(3) for an assessment year?**
 - a) 6 months from the end of the financial year in which the return is filed
 - b) 12 months from the end of the assessment year**
 - c) 9 months from the end of the assessment year
 - d) 18 months from the end of the financial year in which the return is filed

3. **Under scrutiny assessment, which of the following can the Assessing Officer not do?**
 - a) Conduct inquiries
 - b) Summon third-party information
 - c) Revise a tax rate for a specific taxpayer**
 - d) Verify deductions claimed

4. **What triggers scrutiny assessment u/s 143(3)?**
 - a) Filing a revised return
 - b) Selection through CASS (Computer-Assisted Scrutiny Selection)**
 - c) Non-payment of advance tax
 - d) Delay in filing the income tax return

5. **Faceless assessment was introduced under which section of the Income Tax Act?**
 - a) Section 139
 - b) Section 143(3A)
 - c) Section 144B**
 - d) Section 245

6. **Which of the following is a key feature of faceless assessment?**
- a) Physical interaction with taxpayers
 - b) Random assignment of cases to assessment units**
 - c) Mandatory personal hearings
 - d) Centralized collection of taxes
7. **Under faceless assessment, communication between the taxpayer and the department is conducted through:**
- a) Registered email and mobile number**
 - b) Physical notices sent by post
 - c) Personal hearings at the tax office
 - d) Any mode preferred by the taxpayer
8. **Faceless assessment aims to reduce:**
- a) Tax liability
 - b) Litigation timelines
 - c) Human interface and potential bias**
 - d) Filing deadlines
9. **Faceless assessment is applicable to which type of assessments?**
- a) Only scrutiny assessments
 - b) Only refund cases
 - c) All types of assessments**
10. **Which of the following is mandatory for the issuance of a scrutiny notice under Section 143(2)?**
- a) Filing of an income tax return**
 - b) Payment of self-assessment tax
 - c) Completion of audit under Section 44AB
 - d) Reassessment proceedings under Section 148