**MCQ on Appeal under the Income Tax Act,1961**

Correct alternative is under the bold character

Q1. Appeal Form 35 will vary upon the Provisions of assessment applied by the Assessing Officer while passing the assessment order.

Ans:

1. Absolutely Correct
2. Partly Correct
3. **Not Correct at all**
4. None of the alternative

Q 2 The Time limit to file appeal before the L’d Commissioner of Income Tax is

Ans:

1. **30 days**
2. One month
3. Two months
4. None of the alternative

Q3 The Appeal fees for the assessed income below 2 lac from 1 lac is

Ans:

1.Rs.250

2. **Rs.500**

3.1,000

4. None of the alternative

Q4 The person verifying the appeal Form will be covered U/s \_\_\_\_\_\_

Ans:

1. 125
2. 130
3. **140**
4. 198

Q 5 Appeal cannot be entertained unless admitted tax is paid by the assesse

Ans:

1. **Absolutely Correct**
2. Partly Correct
3. Not Correct at all
4. None of the alternative

Q 6 Appeal cannot be maintainable when the subject matter of the appeal is covered under \_\_\_\_\_\_\_\_\_\_\_\_

Ans:

1. the assessment made U/s 144
2. the assessment made U/s 153C where the appellant accepts all points of dispute during the course of assessment
3. the rectification made U/s 154 where the appellant accepts all points of dispute during the course of the Rectification proceedings.
4. **Alternative 2 and Alternative 3**

Q 7 Order Passed U/s 263 or U/s 264 by the L’d Commissioner of Income Tax can be eligible to file first Appeal U/s 246A

Ans:

1. Absolutely Correct
2. Partly Correct
3. **Not Correct at all**
4. None of the alternative

Q 8 Appeal filled against the order of short deduction of TDS is feasible U/s\_\_\_

Ans:

1. 246
2. 246A
3. **248**
4. 248A

Q 9 Time limit to file the second Appeal before the ITAT is \_\_\_\_\_

Ans:

1. 30 days
2. One month
3. Two months
4. **60 days**

Q 10 The minimum elements are required to file appeal U/s 246A is

1. Form 35 along with the Statement of facts and Grounds of Appeal
2. Form 35 along with the Statement of facts,Grounds of Appeal and Appeal Fees Challan
3. Form 35 along with the Statement of facts,Grounds of Appeal Assessment Order and Appeal Fees Challan
4. **Form 35 along with the Statement of facts,Grounds of Appeal Assessment Order and/or Demand Notice and Appeal Fees Challan**