

MCQ on Producing additional evidence before the CIT(A) Class Date 23.03.2025

1. Under which section of the Income Tax Act is the provision for producing additional evidence before the CIT(A) covered?

- A) Section 139
- B) Section 250(4)**
- C) Section 144
- D) Section 254

2. Under Rule 46A of the Income Tax Rules, 1962, which of the following is NOT a valid reason for producing additional evidence before the CIT(A)?

- A) When the Assessing Officer (AO) has refused to admit evidence
- B) When the appellant was prevented by sufficient cause from producing the evidence during assessment
- C) When the appellant feels the evidence will strengthen their case**
- D) When the AO made the order without giving sufficient opportunity to produce evidence

3. Which of the following conditions must be satisfied for the CIT(A) to admit additional evidence under Rule 46A?

- A) The evidence must be submitted after the final appeal
- B) The evidence must be essential for proper adjudication of the appeal**
- C) The evidence must be irrelevant to the case
- D) The evidence must have already been submitted to the Assessing Officer

4. When additional evidence is admitted by the CIT(A) under Rule 46A, what is the next step?

- A) The CIT(A) can pass the order immediately
- B) The appellant can be penalized for late submission of evidence
- C) The appeal is dismissed
- D) The evidence must be sent to the Assessing Officer for review and comments**

5. Under Rule 46A, when can the CIT(A) allow additional evidence to be submitted without referring it to the Assessing Officer?

- A) When the evidence is a simple affidavit
- B) When the evidence is time-sensitive
- C) When the CIT(A) feels the evidence is irrelevant
- D) **The CIT(A) is not allowed to bypass the Assessing Officer under any circumstances**

6. If the appellant wishes to produce additional evidence after the assessment order is passed, they must provide which of the following to the CIT(A)?

- A) The evidence without any explanation
- B) **A reasonable cause for not producing the evidence during the assessment proceedings**
- C) The evidence with a formal affidavit
- D) Approval from the Assessing Officer

7. In which of the following situations is the CIT(A) more likely to accept additional evidence under Rule 46A?

- A) When the appellant intentionally withheld evidence during the assessment
- B) **When the Assessing Officer has made an assessment without giving sufficient opportunity to the appellant**
- C) When the appellant missed the deadline for submitting evidence without explanation
- D) When the appellant wishes to introduce entirely new facts to the case

8. Which of the following statements is true regarding Rule 46A and additional evidence before the CIT(A)?

- A) Additional evidence can be produced without any restrictions
- B) **Rule 46A provides strict conditions under which additional evidence may be admitted**
- C) Additional evidence must be presented at the beginning of the appeal process
- D) The appellant has full discretion to produce additional evidence at any time during the appeal

9. If additional evidence is not admitted by the CIT(A), what recourse does the appellant have?

- A) **Appeal to a higher authority, such as the Income Tax Appellate Tribunal (ITAT)**
- B) Request the Assessing Officer to reconsider the assessment
- C) Present the evidence directly to the Central Board of Direct Taxes (CBDT)
- D) No recourse is available

10. What is the key principle behind the restriction on submitting additional evidence under Rule 46A before the CIT(A)?

- A) To expedite the appeal process
- B) **To ensure that all relevant evidence is presented during the original assessment**
- C) To limit the number of appeals
- D) To favor the position of the Assessing