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

Correct alternative is under the bold character

Q 1.The time limit to file the first appeal before the L’d Commissioner of Income Tax (Appeal) is

Ans.

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

Q 2.Who can file appeal petition under the Income Tax Act,1961

Ans:

1. An assessee or Representative of an assessee being aggrieved against the ex-parte assessment order,
2. An assessee being aggrieved against the demand notice which was not previously issued at the time of assessment made U/s 144 or U/s 143(1)(a)
3. An assessee being aggrieved against the assessment order or against the demand notice which was not previously issued at the time of assessment made U/s 147, U/s 153A, U/s 153C, U/s 154/155, U/s 92CD(3), U/s 237, U/s 170, U/s 201, U/s 206C and U/s 270 to U/s 275
4. **All the Alternatives**

Q 3. The Time limit to file appeal before the Income Tax Appellate Tribunal is

Ans:

1. 30 days
2. **60 days**
3. Two months
4. None of the alternative

 Q 4. 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 5 The Time limit to file appeal before the L’d Apex court is

Ans:

1. 30 days
2. One month
3. **60 days Two months**
4. 90 days

Q 6. The First 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

Q 7. The person verifying the appeal Form will be covered U/s \_\_\_\_\_\_

Ans:

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

Q 8. 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 9. 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 10. Order Passed U/s 263 or U/s 264 by the L’d Commissioner of Income Tax can be eligible to file first Appeal before the ITAT (Income Tax Appellate Tribunal) U/s 253

Ans:

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

Q 11. Appeal filled against the order of short deduction of TDS is feasible U/s\_\_\_

Ans:

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

Q 12. 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**

Q 13. Appeal cannot be filled against the order of

Ans.

1. Reduction of TDS or non-deduction of TDS U/s 197(1)
2. Interest charged U/s 220(2)
3. **All the Alternative 1 and Alternative 2**
4. None of the Alternative

Q 14. The First Appeal fees for the assessed income more than Rs.2 lac is

Ans:

1.Rs.250/-

2. Rs.500/-

**3. Rs.1,000/-**

4. Rs.10,000/-

Q 15. The First Appeal fees against any quantum of penalty order passed U/s 270 to Section 275 of the Act is

Ans:

**1.Rs.250/-**

2. Rs.500/-

3. Rs.1,000/-

4. Rs.5,000/-