**1. Which section of the Income-tax Act empowers the CIT(A) to allow new grounds of appeal not raised earlier?**

A. Section 143(3)
B. Section 250(5)
C. Section 154
D. Section 246A
**Answer:** **B** — Section 250(5)

**2. As per the Supreme Court in *Goetze (India) Ltd. v. CIT*, which of the following is correct?**

A. AO and CIT(A) both cannot entertain new claims without revised return
B. AO can entertain new claims without revised return
C. AO cannot entertain new claims without revised return, but CIT(A) can
D. CIT(A) cannot entertain new claims without revised return
**Answer:** **C**

**3. Which rule governs the admission of additional evidence before CIT(A)?**

A. Rule 6DD
B. Rule 46A
C. Rule 14A
D. Rule 115
**Answer:** **B** — Rule 46A

**4. What is the main difference between a “new claim” and “additional evidence”?**

A. New claim is factual, additional evidence is legal
B. New claim is legal/factual relief not claimed earlier; additional evidence is proof/documents to support a claim
C. New claim and additional evidence mean the same
D. New claim is allowed only by AO; additional evidence only by CIT(A)
**Answer:** **B**

**5. Which of the following is NOT a condition for admitting a new claim before CIT(A)?**

A. Relates to the assessment year under appeal
B. Based on facts already on record
C. Requires proof that omission was deliberate
D. Should not cause undue prejudice to Revenue
**Answer:** **C** — It should be shown that omission was *not* deliberate.

**6. Which of the following best describes “additional ground” before CIT(A)?**

A. A new legal or factual issue raised for the first time at appeal stage.
B. Additional documentary proof for an existing claim.
C. A correction of a computation error in the return.
D. A revised return filed before the AO.
**Answer:** **A**

**7. Under Rule 46A, additional evidence may be admitted if:**

A. The assessee chooses to submit it voluntarily.
B. The assessee failed to produce it before the AO without valid reason.
C. The AO refused to admit evidence which ought to have been admitted.
D. The assessee files it after completion of assessment without explanation.
**Answer:** **C**

**8. If a new claim involves fresh facts not available on record, what is generally required?**

A. The claim will be rejected automatically.
B. The CIT(A) must remand the case to AO.
C. Compliance with Rule 46A for additional evidence.
D. It must be taken directly to the High Court.
**Answer:** **C**

**9. Which of the following is TRUE regarding the powers of CIT(A)?**

A. CIT(A) can only decide on grounds mentioned in Form 35.
B. CIT(A) can admit new claims and grounds even if not claimed in return.
C. CIT(A) cannot look into legal issues not raised before AO.
D. CIT(A) must get prior approval from CBDT before admitting new claims.
**Answer:** **B**

**10. What is the primary factor for CIT(A) to consider while admitting a new ground under Section 250(5)?**

A. Whether it increases tax liability.
B. Whether omission was willful or unreasonable.
C. Whether the AO agrees to it.
D. Whether it involves international taxation.
**Answer:** **B**

**11. If an assessee missed claiming depreciation in the original return, what is the correct way to claim it during assessment?**

A. File a revised return before the time limit under Section 139(5).
B. Request AO during assessment without revised return.
C. Claim directly before CIT(A) if time limit has expired.
D. Both A and C depending on situation.
**Answer:** **D**