**MCQ on Drafting of Written Statement -Reference to Notice issued u/s 250 of IT Act**

1.As per Section 250(6A) of the Income-tax Act, 1961, the CIT(A) is required to dispose of an appeal within \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ from the end of the financial year in which the appeal was filed.

(i)Six months **(ii) one year** (iii) two years (iii0 three years

2. Additional evidence will be accepted by the Commissioner of Income-tax (Appeals) in case where \_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i) AO has refused to admit evidence (ii) appellant was prevented by sufficient cause from producing the evidence (iii) appellant was prevented by sufficient cause from producing any evidence before AO **(iv) all the alternatives at (i), (ii) & (iii).**

3.The Commissioner (Appeal) should issue the order within \_\_\_\_\_\_\_\_\_\_\_\_\_\_days of last hearing. (Instruction No. 20/2003 [file no. 279/Misc 53/ 2003- ITJ], Dated 23.12.2003)

**(i)15** (ii) 30 (iii) 60 (90)

4. Which section of the Income Tax Act, 1961, allows for rectification of mistakes in an assessment order, which may be requested through a written submission?

(i) Section 263 (ii)) Section 264 **(iii) Section 154** (iv) section 147

5. As per section 250 (1), the Commissioner (A) shall fix a day and place for the hearing of the appeal, and shall \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)give notice of the same to the appellant (ii) give notice of the same to the AO

**(iii) shall give notice to** (i) and (ii) both (iv) not give notice to any body.

6. Commissioner Income Tax (Appeal) under section 250 can \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)not remand a case back to the AO (ii) remand back to AO (iii) call for a remand report **(iv) alternative (i) and (iii)** (v) non of the alternatives at (i) or (ii) or (iii) or (iv)

7. While making application for condonation of delay the reasons may be stated as \_\_\_\_\_\_\_\_\_\_.

(i)Lack of Proper knowledge (ii)Serious illness of the assessee or family member (iii) fault of the consultant **(iv) all the alternatives at (i), (ii) & (iii).**

8.Filed attached to Form 35 in filing appeal must not exceed \_\_\_\_\_\_\_\_\_\_\_\_\_\_in size and must be in pdf /zip format.

(i)1MB **(ii) 5MB** (iii)10MB (iv) 20MB

9.Written submission should be drafted to clearly brought out \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the submission**.**

(i) reference to documents and the relevant pages (ii)grievance of the assessee (iii)relief the assessee is seeking (iv) **(iv) all the alternatives at (i), (ii) & (iii).**

10.Section 250 of the IT Act powers of the Commissioner of Income Tax (Appeals) \_\_\_\_\_\_\_\_\_\_\_\_\_

(i)Confirm the AO’s order (ii)Reduce or increase the tax demand (iii)Set aside the order & send it back for fresh assessment **(iv) all the alternatives at (i), (ii) & (iii).**

**Answer to MCQ on Drafting of Written Statement -Reference to Notice issued u/s 250 of IT Act**

1. (ii) one year

2. (iv) all the alternatives at (i), (ii) & (iii).

3.(i)15

4. (iii) Section 154

5. (iii) shall give notice to (i) and (ii) both

6. (iv) alternative (i) and (iii)

7. (iv) all the alternatives at (i), (ii) & (iii).

8. (ii) 5MB

9. (iv) all the alternatives at (i), (ii) & (iii).

10. (iv) all the alternatives at (i), (ii) & (iii).

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