**MCQ: Stay and Recovery [ Correct alternative is under bold character]**

Q 1.Who can issue notice for the recovery of taxes

1. The Inspector of the department
2. The Assessing Officer
3. The TRO
4. **Both of the alternative (b) and (C)**

Q 2. The Stay Proceedings can be initiated after

1. initiation of the recovery proceedings
2. issuance of the assessment order
3. **issuance of the demand notice**
4. after issuance of any one of above

Q 3. Prosecution notice can be issued by the A.O. or TRO against the defaulting assessee.

1. Absolutely correct
2. Partially correct
3. **Not correct at all**
4. Both the A.O. and TRO can initiates the proceedings of Prosecution but cannot issue the notice for warrant for Prosecution

Q 4. Proceedings of Recovery initiates after \_\_\_\_\_

1. issuance of notice for payment of taxes
2. issuance of demand notice U/s 156 for payment of taxes
3. **issuance of demand notice U/s 156 for payment of taxes**

 **and also the time limit for payment of tax as stipulated in**

 **that demand notice has been passed.**

1. Both the alternative (a) and (b)

Q 5. The demand notice must be issued within 30 days from the date of the Assessment order.

1. Partially correct
2. Absolutely correct
3. **Not correct at all**
4. Correct if the assessment order is passed U/s 143(3) or U/s 147

Q 6.Recovery proceeding can also be sustained even if the entire taxes on demand are paid but the consequential interests are partly paid

1. Partially correct
2. **Absolutely correct**
3. Correct if taxes are paid within the stipulated period
4. Not Correct at all

Q 7 Stay petition can be filled before the \_\_\_\_\_\_\_\_\_

1. Assessing Officer
2. Commissioner of Income Tax (Appeal)
3. ITAT
4. **Any one of the alternative**

Q 8. Auto stayed can be granted when \_\_\_\_\_\_

1. 15% of tax is paid
2. 20% of tax is paid
3. **20% of the gross demand has been paid and the**

 **assessee has filled the appeal which is pending before**

 **the L’d CIT**

1. None of the alternative

Q 9. No one can recover the tax unless that person or the group of persons are authorised under law.

1. Partially correct
2. **Absolutely correct includes the A.O. and TRO**
3. Correct till the amendment made as on 31.03.2022
4. Not Correct at all

Q 10. The Assessing office can frame a charge on recovery of tax when \_\_\_\_\_\_\_\_\_\_\_

1. **the assessee is deemed to be treated as the assessee**

**deem to be in default U/s 220**

1. The operation of the assessee is violative in nature
2. The assessee has paid nothing against his demand of tax
3. None of the alternative

Q 11. The Fixed assets can be attached by the

1. A.O. not below the rank of Assistant Commissioner
2. A.O. not below the rank of Joint Commissioner
3. A.O. not below the rank of the Commissioner
4. **TRO not below the rank of the Income Tax Officer**

Q 12. The certificate for the recovery of taxes will be issued U/s\_\_\_\_

1. 220
2. **221**
3. 223
4. 224

Q 13. Stay against the recovery proceedings can be initiated after issuance and also submissions of \_\_\_\_\_\_

1. Stay petition before the A.O.
2. Stay petition before the TRO
3. Stay petition before the CIT(A) or ITAT
4. **Any one of the alternative (a) and (b)**

Q14. Application for the stay against the Recovery of demand will be made

1. **Through plain paper**
2. Through plain paper having statutory format thereon
3. Through the statutory Form
4. None of the alternative

Q15. The ITAT cannot accord the stay for the period of

1. more than 180 days
2. **more than 365 days**
3. more than 730 days
4. more than 3 Financial Year

Q 16. Recovery proceedings cannot be initiated \_\_\_\_\_\_

1. against the assessment passed U/s 143(1)(a)
2. against the assessment passed U/s 153A
3. against the assessment passed U/s 147
4. **None of the alternative**

Q 17 Once stay is granted recovery cannot be sustained against the said proceedings

1. **Absolutely correct**
2. Correct if taxes are paid within the stipulated period
3. Partly correct
4. Not correct at all

Q 18 The time limit to dispose of the stay petition by the L’d A.O. is

1. Within the week from the date of filing of Stay petition
2. Within two weeks from the date of filing of Stay petition
3. Within fifteen days from the date of filing of Stay petition
4. Within one month from the date of filing of Stay petition