MCQ - **Receipt of different E-Notices & Filing of E- response, procedure to be followed.**

1. 1.Assessee is given an opportunity to respond within \_\_\_\_\_\_\_\_ from the date of intimation under section 139(9) i.e in case of defective return and if he doesn’t respond within stipulated time, the AO will consider the return invalid and proceed for assessment.

(i)7 days (ii) 15 days (iii) 30days (iv) 60days

1. The defect returns u/s 139(9) of Income Tax Act can be issued because of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(i)wrong ITR filed, (ii) wrong or non-declaration of Income as per Form 26AS, (iii)missing information, incomplete return etc.

(iv) all the alternatives (i), (ii) & (iii)

1. No notice under section 143(2) shall be issued for scrutiny of the return of income after the expiry of \_\_\_\_\_\_\_\_\_\_months from the end of the financial year in which the return is furnished.

(i) 3 months (ii) six months (iii) 12 months (iv) 18 months

1. If the assessee will not comply with notice issued under section 142(1), the consequences provided under income tax act is / are \_\_\_\_\_\_\_\_\_.

(i)best Judgement Assessment u/s 144, (ii)Penalty u/s 271(1)(b) i.e. Rs 10,000 for each failure, (iii)prosecution under Sec 276D - up to 1 year and with fine. (iv) all above i.e (i), (ii) and (iii)

1. Section 143(2) enables the Assessing Officer to make a regular assessment after a detailed inquiry. If assessee do not comply with the provisions of this section, it may result in \_\_\_\_\_\_\_\_\_\_

(I)best Judgement Assessment u/s 144, (ii) re assessment u/s 147 (iii) ex parte assessment order u/s 143(3) (iv) non of the alternatives as above (i), (iii) or (iii)

1. Every order of assessment issued by the Assessing Officer must accompany by a demand notice issued under section \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)143 (ii) 144 (iii) 147 (iv) 156

1. Mr X has not deposited tax demand payable as per demand notice within 30 day from the date of issue, he shall be deemed to be in default and liable to pay simple interest u/s 220(2) @ \_\_\_\_\_\_\_\_\_% for every month or part thereof for the delayed period.
2. ½ % (ii) 1% (iii) 1 ½ (iv) 2%
3. If the income of Rs.60,00,000 is escaped in FY 2024-25 / Assessment Year Rs.2025-26, the time limit for issue of notice u/s 147 is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(i)31st March 2031. (ii)31st March 2029 (iii) 31st March 2036 (iv) 31st March 2030

1. For re-computation of income u/s 147, the AO is required to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)conducting of enquiries (ii) issue show-cause notice (iii) passing of an order u/s 148A (iv) all the three alternatives i.e. (i), (ii) (iii) and (iv)

1. E- compliances to the notices issued under income tax act is be to be made on the Dashboard of https://www.incometax. gov.in/ iec/foportal by clicking pending actions> \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(i)reporting portal (compliance portal (iii) e-proceeding (iv)work list

XXXXXXXX

**Correct Answer to the MCQ - Receipt of different E-Notices & Filing of E- response, procedure to be followed.**

1**.(ii) 15 days**

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

**3. (ii) six months**

**4. (iv) all above i.e (i), (ii) and (iii)**

**5.(i)best Judgement Assessment u/s 144,**

**6.(iv) 156**

**7. (ii) 1%**

**8.(i)31st March 2031.**

**9. (iv) all the three alternatives i.e. (i), (ii) (iii) and (iv)**

**10. (iii) e-proceeding**