



# MCOQ

Tax Point India



- Which agency acts as the single point of contact for all communication between the Appellant and the Commissioner (Appeals)?
- A. Regional Faceless Appeal Centre (RFAC)
  - B. National Faceless Appeal Centre (NFAC)
  - C. Central Board of Direct Taxes (CBDT)
  - D. The Assessing Officer (AO) directly



❑ Which technology is utilized for the allocation of cases to Appeal Units to eliminate bias?

A. Blockchain Technology

B. Artificial Intelligence (AI) and Machine Learning (ML)

C. Manual Lottery System

D. First-In-First-Out (FIFO) Algorithm



❑ Under the 2021 Scheme, how are personal hearings conducted if requested by the appellant?

A. Physically at the Local Tax Office

B. Physically at the National Faceless Appeal Centre

C. Exclusively via Video Conferencing or Video Telephony

D. Personal hearings are not permitted under any circumstances



Under Rule 46A, which of the following is a valid circumstance for submitting additional evidence?

- A. The evidence was too voluminous to submit earlier.
- B. AO refused to admit evidence which ought to have been admitted.
- C. The appellant forgot to submit the evidence.
- D. The evidence is related to a different assessment year.



❑ If the Commissioner (Appeals) intends to enhance an assessment or penalty, what mandatory step must be taken?

A. Immediate issuance of the final order

B. Transfer of the case to the Assessing Officer.

C. Seeking permission from the High Court.

D. Issuance of a Show Cause Notice (SCN) to the appellant.



❑ For priority disposal of appeals, what is the threshold for cases having a high demand?

A. Above ₹ 10 Lakhs

B. Above ₹ 50 Lakhs

C. Above ₹ 100 Lakhs

D. Above ₹ 500 Lakhs

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- ❑ What happens to a case if the ITAT or High Court sets aside an order and remands it back?
- A. It is assigned to the original Assessing Officer.
  - B. It is manually assigned to a Local Commissioner.
  - C. It returns to NFAC for automated allocation.
  - D. It is dismissed immediately.



- ❑ When an appellant files an "Additional Ground of Appeal", who does the Commissioner send it to for comments before deciding on its admission?
- A. The Central Board of Direct Taxes (CBDT)
  - B. The Assessing Officer (AO)
  - C. The National Faceless Assessment Centre (NaFAC)
  - D. The Dispute Resolution Panel (DRP)



Thanks !

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