

MCQ on Procedure of Appeal

Correct answer appears under the bold characters

1. Appeal cannot be filled when

- a) the Revision petition is already filled by the Assessee U/s 264
- b) the appeal is not maintainable on the occasion U/s 197(1)
- c) the appeal is not maintainable on the occasion of interest charged U/s 220(2)
- d) Any one of the alternative as noted above**

2. Under recent amendment as made in the procedure of filing appeal, the Return Form is required to be mentioned apart from the Acknowledgement no and date of Filing of the Return

Ans:

- a) Absolutely Correct**
- b) Partly Correct
- c) Not correct at all
- d) None of the alternative

3. It is mandatory to mention the status of other appeals of the same assessee while filing the first Appeal petition

Ans:

- a) Absolutely Correct**
- b) Partly Correct
- c) Not correct at all
- d) The question is absolutely irrelevant in nature

4. Which one is the major changes made in the recent modification of the Appeal Form 35 on 09th August 2025 in respect of the Grounds of Appeal

Ans:

- a) Particular Provision of the addition should be quoted
- b) Issue and Description of each Ground should be quoted
- c) Relied upon documents should be mentioned and also required to be attached**
- d) Name of the Ground to be mentioned

5. What is the recommended approach when an assessee believes that the Assessing Officer denied a fair hearing?

Ans:

- a) Mention it in the statement of facts
- b) Mention it and include it as a specific ground in the Grounds of Appeal
- c) State only in the Argument Notes
- d) **All the Alternatives simultaneously applicable herein**

6. While drafting the entire Grounds of Appeal, what should be included by the assessee/petitioner to reserve the absolute right of the appeal to cover potential flexibility?

Ans:

- a) **A prayer to add, alter, amend, modify, delete or withdraw any ground or grounds during the course of the appellate proceedings**
- b) A detailed explanation of each ground
- c) References to all possible case laws
- d) A summary of the Assessing Officer's findings

7. If an assessee wishes to raise an alternative plea in the Grounds of Appeal, which phrase is typically used?

Ans:

- a) "On the facts and circumstances"
- b) **"Without prejudice to"**
- c) "In addition to"
- d) "Subject to verification"

8. Condonation of delay petition in form of letter is required to be accompanied with the appeal petition before the first appellate stage

Ans:

- a) if appeal petition in form of letter before the L'd CIT(Appeal) is being filled after thirty days from the date of receipt of the Order made either U/s 143(1)(a)/143(1)(b)/143(3)/147/153A/153C etc.
- b) if appeal petition in form of letter before the L'd CIT(Appeal) is being filled after thirty days from the date of receipt of the Demand Notice made U/s 156
- c) **Any one of the Alternative**
- d) None of the Alternative

9. The Appellant has to state the remarks in regards to the search, seizure or survey operation while filing the first appeal petition.

Ans:

- a) **Absolutely Correct**
- b) Partly Correct
- c) Not correct at all
- d) None of the alternative

10. Nature of business is also required to be filled while filing the appeal petition on the basis of _____

Ans:

- a) **recent amendment**
- b) past amendment
- c) being inherent with the Appeal Form-35 since the procedure initiates
- d) None of the alternatives

11. The Prefilling data as appearing in the Appeal Form-35 are

Ans:

- a) Name ,Address, communication no, email id OF THE Appellant etc.
- b) Name ,Address, communication no, email id ,name of the ITR Form filled etc.
- c) **Name ,Address, communication no, email id, name of the ITR Form filled, date of filing of such ITR, Acknowledgement no. date, of order/assessment order, no of days delayed if filing in delay etc.**
- d) None of the alternatives

12. Appeal Form can be verified

Ans.

- a) through EVC generated from UIDAI for all assessee
- b) through DSC for all assessee
- c) through signing in the physical form for all assessee
- d) **specifically mentioned to whom EVC is applicable but DSC can be utilised for all assessee**

13. The maximum appeal fees before the first appellate forum

Ans:

- a) Rs.100/-
- b) Rs.250/-
- c) Rs.500/-
- d) **Rs.1,000/-**

14. The maximum appeal fees before the first appellate forum against any order other than the assessment order

Ans:

- a) Rs.100/-
- b) Rs.250/-**
- c) Rs.500/-
- d) Rs.1,000/-

15. If the appellant admits certain portion of the demand notice of the impugned assessment order, the appellant has to pay prior to the filing the appeal petition the entire admitted tax thereon.

Ans:

- a) **Absolutely Correct**
- b) Partly Correct
- c) Not correct at all
- d) None of the alternative