

**MCQ on Producing additional evidence before the CIT(A) Class Date 17.01.2026**

**1. Under which section of the Income Tax Act is the provision for producing additional evidence before the CIT(A) covered?**

- A) Section 139
- B) Section 250(4)**
- C) Section 144
- D) Section 254

**2. Under Rule 46A of the Income Tax Rules, 1962, which of the following is NOT a valid reason for producing additional evidence before the CIT(A)?**

- A) When the Assessing Officer (AO) has refused to admit evidence
- B) When the appellant was prevented by sufficient cause from producing the evidence during assessment
- C) When the appellant feels the evidence will strengthen their case**
- D) When the AO made the order without giving sufficient opportunity to produce evidence

**3. Which of the following conditions must be satisfied for the CIT(A) to admit additional evidence under Rule 46A?**

- A) The evidence must be submitted after the final appeal
- B) The evidence must be essential for proper adjudication of the appeal**
- C) The evidence must be irrelevant to the case
- D) The evidence must have already been submitted to the Assessing Officer

**4. When additional evidence is admitted by the CIT(A) under Rule 46A, what is the next step?**

- A) The CIT(A) can pass the order immediately
- B) The appellant can be penalized for late submission of evidence
- C) The appeal is dismissed
- D) The evidence must be sent to the Assessing Officer for review and comments**

**5. Under Rule 46A, when can the CIT(A) allow additional evidence to be submitted without referring it to the Assessing Officer?**

- A) When the evidence is a simple affidavit
- B) When the evidence is time-sensitive
- C) When the CIT(A) feels the evidence is irrelevant
- D) **The CIT(A) is not allowed to bypass the Assessing Officer under any circumstances**

**6. If the appellant wishes to produce additional evidence after the assessment order is passed, they must provide which of the following to the CIT(A)?**

- A) The evidence without any explanation
- B) **A reasonable cause for not producing the evidence during the assessment proceedings**
- C) The evidence with a formal affidavit
- D) Approval from the Assessing Officer

**7. In which of the following situations is the CIT(A) more likely to accept additional evidence under Rule 46A?**

- A) When the appellant intentionally withheld evidence during the assessment
- B) **When the Assessing Officer has made an assessment without giving sufficient opportunity to the appellant**
- C) When the appellant missed the deadline for submitting evidence without explanation
- D) When the appellant wishes to introduce entirely new facts to the case

**8. Which of the following statements is true regarding Rule 46A and additional evidence before the CIT(A)?**

- A) Additional evidence can be produced without any restrictions
- B) **Rule 46A provides strict conditions under which additional evidence may be admitted**
- C) Additional evidence must be presented at the beginning of the appeal process
- D) The appellant has full discretion to produce additional evidence at any time during the appeal

**9. If additional evidence is not admitted by the CIT(A), what recourse does the appellant have?**

- A) **Appeal to a higher authority, such as the Income Tax Appellate Tribunal (ITAT)**
- B) Request the Assessing Officer to reconsider the assessment
- C) Present the evidence directly to the Central Board of Direct Taxes (CBDT)
- D) No recourse is available

**10. What is the key principle behind the restriction on submitting additional evidence under Rule 46A before the CIT(A)?**

- A) To expedite the appeal process
- B) **To ensure that all relevant evidence is presented during the original assessment**
- C) To limit the number of appeals
- D) To favor the position of the Assessing