

MCQ on Drafting Written Submission Class Date 24.01.2026

1. What is the primary purpose of a written submission in income tax proceedings?

- a) To present oral arguments before the tax officer
- b) To provide a documented explanation of facts, legal provisions, and case laws supporting the taxpayer's claim**
- c) To submit financial statements only
- d) To request an extension for tax filing

2. Which of the following is an essential component of a well-drafted written submission?

- a) Use of complex legal jargon to impress tax authorities
- b) Emotional appeals to gain sympathy
- c) Clear and concise presentation of facts, legal arguments, and judicial precedents**
- d) Repetitive explanations of the same point

3. Under which section of the Income Tax Act, 1961, does an assessee have the right to submit written submissions during appellate proceedings before the Commissioner of Income Tax (Appeals)?

- a) Section 131
- b) Section 250**
- c) Section 147
- d) Section 194

4. What should be avoided in a written submission under income tax proceedings?

- a) Citing relevant case laws
- b) Providing structured and logical arguments
- c) Making unsubstantiated claims without supporting evidence**
- d) Using clear headings and subheadings

5. When submitting written arguments before the Income Tax Appellate Tribunal (ITAT), what is the preferred format?

- a) Handwritten submissions in casual language
- b) A structured document with an introduction, factual background, legal contentions, and conclusion**
- c) A short paragraph without legal references
- d) Only numerical calculations without legal arguments

6. In case of reassessment under Section 147, a written submission is typically used to challenge which aspect?

- a) The assessment of salary income
- b) The validity of the notice issued under Section 148**
- c) The details of the taxpayer's PAN number
- d) The method of tax payment

7. What is the primary purpose of citing case laws in a written submission?

- a) To increase the length of the document
- b) To support legal arguments with judicial precedents**
- c) To confuse the tax officer
- d) To make the submission look more professional without actual relevance

8. In drafting a written submission, which of the following strengthens the argument?

- a) Making broad claims without proof
- b) Referring to previous years' assessment orders without relevance
- c) Citing applicable statutory provisions and relevant judicial precedents**
- d) Providing lengthy explanations without citations

9. Which section of the Income Tax Act, 1961, allows for rectification of mistakes in an assessment order, which may be requested through a written submission?

- a) Section 263
- b) Section 154**
- c) Section 80C
- d) Section 192

10. While drafting a written submission for penalty proceedings under Section 271(1)(c), what key aspect should be focused on?

a) Justifying financial statements

b) Proving that there was no concealment of income or furnishing of inaccurate particulars

c) Stating that tax was paid on time

d) Ignoring the notice and hoping for leniency