**MCQ on Income Tax Appeal**

**Bold character is appearing as the Correct alternative itself**

Q1. Who can file the Appeal

Ans:a) Any Individual,HUF,AOP and BOI

 b) Any Individual only

 c) Any Individual,Company,Firm and HUF

 d) **Any person as defined U/s 2(31) of the Act only**

Q2. The person filing appeal before the Commissioner of Income Tax under the

Provision of \_\_\_\_\_\_\_

1. 246
2. **246A**
3. 251
4. 261

Q3 The stages of Appeals are

1. **First Appeal before the Commissioner of Income Tax or his**

**subordinate,Second Appeal before the Income Tax Appellate**

**Tribunal,Third Appeal before the High Court and fourth Appeal**

**before the Supreme Court**

1. One stage only
2. Two stages only
3. Three stages only

Q4 A Non Resident can file appeal as per usual provisions

1. **Absolutely correct**
2. Partially correct
3. Not correct at all
4. None of the alternative

Q5 Time limit for filing appeal before the Commissioner of Income Tax(Appeal) is

1. 30 days from the date of order
2. One Month from the date of order
3. **30 days from the date of order received**
4. One month from the date of order received

Q6 Appeal fees should be paid before the filing of Appeal and also before the L’d

CIT(A)

1. Rs.250/-
2. Rs.500/-
3. Rs.1,000/-
4. **Any one alternative depending upon the assessed Income**

Q7 For filing of appeal petition Form-35 should be filled along with the Statement of Facts,Grounds of Appeal,Copy of challan of appeal fees,Order/Assessment order,demand notice and /or any other relied upon documents

1. **Absolutely correct**
2. Partiallycorrect
3. Not correct at all
4. None of the alternative

Q8 The second appeal will become the First appeal when

1. Assessment made U/s 144
2. Assessment made U/s 153A or 153C
3. Assessment made by the Joint Commissioner
4. **Order passed U/s 263 or 264**

Q9 Appeal can not be filled when the order passed U/s

1. U/s 144
2. U/s 147
3. **U/s 197**
4. None of the alternative

Q10 Late fees for filing of appeal is required to be paid when

1. The appeal petition is filled beyond the due date
2. The appeal petition is filled after one month from the date of assessment
3. The appeal petition is filled after two month from the date of assessment
4. **None of the alternative**