**MCQ on Statement of facts and Grounds with the right to file new Grounds under the Income Tax Appeal**

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

Q1. Statement of Fact implies

Ans:a) Fact of the Order

b) Fact of the assessment order only

c) Fact of the Assessee

d) **Fact of the operation of the person relevant to the order along with**

**the entire proceedings of the order**

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

Provision of 246A is required to file the Statement of Fact, but not required

to file the same at the time of filing appeal before the Tribunal

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

Q3 The Grounds of appeal must consists of

1. Reasons for the filing of appeal stating the entire proceedings of the order
2. Issues of the order
3. **Issue wise reason of the order**
4. Any one of the alternatives

Q4 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

Q5 The new ground(s) can be entertained subject to the qualification Under Rule 46A of the Income Tax Rules 1962 having no discretionary power of the L’d Commissioner of Income Tax Appeal.

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

Q6 Time limit for filing of new grounds of appeal before the Commissioner of Income Tax(Appeal) is

1. 30 days from the date of filing of first ground
2. One month from the date of the receipt of the assessment order
3. 30 days from the date of the asssessment order received
4. **No such specific time limit except before the issuance of the**

**appellate order**

Q7 Fees for filing of New frounds after filing of the appeal petition is

1. **NIL**
2. Rs.250/-
3. Rs.500/-
4. Rs.1,000/-

Q8 Both the appellant and the Respondent raise their respective issues on the basis of the \_\_\_\_\_\_\_\_\_\_\_\_ provided the appeal is entertained by the appellate authority.

1. Assessment Order
2. Statement of Facts
3. **Grounds of Appeal**
4. None of the alternative

Q9 The Respondent can not file the send appeal before the Tribunal if the first appeal is filled by the Appellant

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

Q10 The appellate authority is bound to dispose off the appeal petition\_\_\_\_

1. One year from the date of filing of appeal
2. Two years from the date of filing of appeal
3. Three years from the date of filing of appeal
4. **Preferabbly four years from the date of filing of appeal**