

MCQ on ITR-6 _ Class Date – 30.03.2025

1. Which entities are required to file Income Tax Return in Form ITR-6?
 - a. Individuals
 - b. Hindu Undivided Families (HUF)
 - c. **Companies not claiming exemption under Section 11**
 - d. Partnership firms

2. Which method of filing is mandatory for ITR-6?
 - a. Filing in physical form
 - b. **E-filing with Digital Signature Certificate (DSC)**
 - c. E-filing without Digital Signature Certificate
 - d. Filing through post

3. What is the due date for filing ITR-6 for companies that are not required to get their accounts audited?
 - a. 31st March of the Assessment Year
 - b. 30th November of the Assessment Year
 - c. 31st October of the Assessment Year
 - d. **31st July of the Assessment Year**

4. For companies required to get their accounts audited, the due date for filing ITR-6 is:
 - a. 30th September of the Assessment Year
 - b. 31st December of the Assessment Year
 - c. **31st October of the Assessment Year**
 - d. 30th November of the Assessment Year

5. ITR-6 requires reporting of which of the following details?
 - a. Income from salary
 - b. **Gross turnover, profit, and taxes paid**
 - c. Assets held outside India only
 - d. Dividend income from mutual funds only

6. Which of the following forms is applicable for declaring transfer pricing details in ITR-6?
- a. Form 3CD
 - b. Form 29B
 - c. **Form 3CEB**
 - d. Form 15CA
7. Which schedule in ITR-6 is used to declare foreign assets and income outside India?
- a. **Schedule FA**
 - b. Schedule FSI
 - c. Schedule BP
 - d. Schedule TR
8. In ITR-6, "MAT" (Minimum Alternate Tax) is calculated under which section of the Income Tax Act?
- a. Section 44AD
 - b. **Section 115JB**
 - c. Section 80C
 - d. Section 139A
9. In ITR-6, which schedule is used to report the details of liabilities and assets?
- a. Schedule BP
 - b. **Schedule AL**
 - c. Schedule FA
 - d. Schedule HP
10. Which of the following is true for companies opting for the concessional tax regime under Section 115BAA?
- a. They must pay MAT.
 - b. **They are not required to pay MAT.**
 - c. They can carry forward MAT credit.
 - d. They are exempt from tax audit.