 **Who is eligible to file ITR-7?**
a) Individuals with salary income up to ₹50 lakh
b) Companies and trusts claiming exemptions under Section 139(4A) or 139(4B)
c) Hindu Undivided Families (HUFs) with business income
d) Resident individuals with foreign assets
**Answer:** b) Companies and trusts claiming exemptions under Section 139(4A) or 139(4B)

 **Which section of the Income Tax Act requires charitable trusts to file ITR-7?**
a) Section 139(1)
b) Section 139(4A)
c) Section 44AB
d) Section 80G
**Answer:** b) Section 139(4A)

 **What is the due date for filing ITR-7 for taxpayers not required to get their accounts audited?**
a) July 31st
b) September 30th
c) October 31st
d) December 31st
**Answer:** a) July 31st

 **For political parties filing ITR-7, furnishing the return electronically under a digital signature is:**
a) Optional
b) Mandatory
c) Not applicable
d) Required only if income exceeds ₹5 lakh
**Answer:** b) Mandatory

 **Which of the following entities is NOT required to file ITR-7?**
a) Charitable trusts
b) Political parties
c) Resident individuals with income from house property
d) Scientific research institutions
**Answer:** c) Resident individuals with income from house property

 **ITR-7 is divided into how many parts?**
a) One
b) Two
c) Three
d) Four
**Answer:** b) Two

 **What happens if a taxpayer attaches TDS certificates with ITR-7?**
a) The return is rejected
b) The documents are returned to the taxpayer
c) It is accepted without processing
d) A penalty is imposed
**Answer:** b) The documents are returned to the taxpayer

 **Which schedule in ITR-7 is used to report income from voluntary contributions received?**
a) Schedule CG
b) Schedule VC
c) Schedule OS
d) Schedule BP
**Answer:** b) Schedule VC

 **If a taxpayer files ITR-7 electronically without a digital signature, what must they do next?**
a) Submit a physical copy of ITR-V to CPC, Bengaluru
b) File a revised return
c) Pay an additional fee
d) Verify via Aadhaar OTP only
**Answer:** a) Submit a physical copy of ITR-V to CPC, Bengaluru

 **What is the consequence of missing the ITR-7 after 139(4) time limit?**
a) No penalty is imposed
b) A late filing fee and interest may apply
c) The return is automatically rejected
d) Exemption claims are forfeited
**Answer:** d) Exemption claims are forfeited