 **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