Filling of Return

MCQ

Assessment Year 2025-26

`

INTERMEDIATE

Presented by

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Assessment year 2025-26(Previous Year 2024-25)

**Choose the Correct Answer**

Q1. Quoting ‘Permanent Account Number’ (PAN) is compulsory in the following transaction -

(a) Payment to LIC premium exceeding ` 50,000 in a financial year

(b) Sale or purchase of any immovable property valued at ` 4,00,000

(c) Time deposit upto ` 35,000 with a bank

(d) None of the above

Q2. Where assessment has not been completed, belated income tax return u/s

139(4) for Assessment year 2025-26 can be filed with in on or Before

(a) 31.03.2026

(b) 31.01.2026

(c) 31.03.2025

(d) 31.12.2025

Q 3.Following form number is to be used for filing the return of income by an individual having business income under presumptive tax u/s 44AD?

(a) ITR . 1

(b) ITR 2

(c) ITR 4

(d) ITR 4A

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| Q4 | What is the due date of filing the return of income in case of a company who is required to furnish a report in Form No. 3CEB under section 92E?s | |
| A. | September 30 of the Assessment year |
| B. | November 30 of the Assessment the year |
| C. | July 31 of the Assessment year |
| D. | 31st October of relevant Assessment the Year |

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| Q5 | One of the following, can be carried forward even return of income is not filed with in due date: | |
| A. | a.Unabsorbed Depreciation |
| B. | b.Business Loss |
| C. | c.Short term capital loss |
| D. | d. Long term capital loss |

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| Q6. | Return filed under following sections can be revised u/s 139(5) | |
| A. | 139(1) orginal return |
| B. | 139(4)Belated Return |
| C. | 139(5) Revised Return |
| D. | All of the above |

Q7 Mr x has a total Income of 12 lacs which includes 2 lacs income from Interest and Dividend during the previous year 2024-25.He is required to file Return in

a.ITR 1

b.ITR2

c ITR 3

d.ITR 4

Q8. Mr Ram (61 age) received total pension 360000 during the FY 24-25 before giving standard deduction. He has received Interest from PPF 50,000.He has opted for new tax regime u/s 115BAC .Pl advice

a.File the Return since total income exceeds Basic exemption limit

b.Not to File the return since total income is less than Basic exemption limit

c.None of the above

Q9 The updated return can be filed by an Individual if he has not filed the return ,Now mr x who has not filed the return for the AY 23-24 but wants to file in 25-26 after paying the addional Tax.He is required to pay normal tax in addition to additional tax and Interest.

1. 50% by way of additional tax
2. 25% by way of additional tax
3. No additional tax to be imposed
4. Only normal tax is payable

Q10. Mr x ,an Resident Indivudual filed income tax return on 10th August 2025.He has filed a belated return u/s 139(4) after the due dates.His total income is 8lacs for the PY 24-25 .He is liable to pay

1. Interest u/s 234A @1%
2. Fees u/s 234F Rs 5000
3. Both a and b
4. None of the above

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**Answer**

**1.a**

**2.d**

**3.d**

**4 b**

**5.a**

**6.d**

**7.b**

**8b**

**9a**

**10c**