**1. ITR-2 is applicable for an individual who:**

A. Has income from business or profession
B. Is a partner in a partnership firm with business income
C. Has income from capital gains and salary, but no business income
D. Has presumptive income under section 44AD

✅ **Answer: C**

**2. Which of the following persons cannot file ITR-2?**

A. Individual having agricultural income > ₹5,000
B. Individual having income from house property and salary
C. Individual having income from business and profession
D. Resident but not ordinarily resident having foreign assets

✅ **Answer: C**

**3. For FY 2023-24, which type of income disqualifies a taxpayer from using ITR-2?**

A. Long-term capital gains on equity shares
B. Income from more than one house property
C. Income from intraday trading
D. Dividend income > ₹10 lakhs

✅ **Answer: C**

**4. An individual having income from salary, dividend, capital gains, and foreign assets should file:**

A. ITR-1
B. ITR-2
C. ITR-3
D. ITR-4

✅ **Answer: B**

**5. A Hindu Undivided Family (HUF) having no business income but having capital gains should file:**

A. ITR-1
B. ITR-2
C. ITR-3
D. ITR-4

✅ **Answer: B**

**6. Which of the following schedules in ITR-2 deals with capital gains?**

A. Schedule S
B. Schedule HP
C. Schedule CG
D. Schedule OS

✅ **Answer: C**

**7. Resident Individual with income from foreign sources and foreign bank account must file:**

A. ITR-1
B. ITR-2
C. ITR-3
D. ITR-4

✅ **Answer: B**

**8. Schedule FA in ITR-2 is required to be filled by:**

A. All individuals
B. Only non-resident individuals
C. Resident individuals having foreign assets
D. Individuals with agricultural income

✅ **Answer: C**

**9. Which of the following deductions is available while computing income under the head “Capital Gains” in ITR-2?**

A. Deduction under section 80C
B. Cost of acquisition and improvement
C. Rebate under section 87A
D. Standard deduction

✅ **Answer: B**

**10. What is the due date for filing ITR-2 for individuals (non-audit cases) for AY 2025-26?**

A. 31st May 2025
B. 31st July 2025
C. 15th September 2025
D. 31st October 2025

✅ **Answer: C**

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