

R. J. Tibrewal Commerce College
Vastrapur Ahmedabad-15
T.Y.B.COM – SEMESTER – V ACADEMIC SESSION - 2021-22

Foundation Course – FC – 301 – C: 'E-FILING OF INCOME TAX RETURN'

1. The website giving the details of electronic filing of returns in India is _____.
 - a. www.incometaxindiaefiling.gov.in
 - b. www.itat.gov.in
 - c. www.taxmann.com
 - d. www.mca21.gov.in
2. For e-filing of income-tax return _____ utility is required to be downloaded.
 - a. Excel
 - b. MS WORD
 - c. XML
 - d. XBRL
3. For e-filing of income-tax return _____ utility is required to be downloaded.
 - a. JAVA
 - b. MS WORD
 - c. XML
 - d. XBRL
4. _____ file is generated after furnishing of the details in return preparation utilities.
 - a. XML file
 - b. WORD file
 - c. Excel File
 - d. JPEG File
5. For filing, the first time of IT return electronically _____ is to be created.
 - a. an account on efilling website
 - b. an account on Taxmann website
 - c. an account on MCA Website
 - d. an account on ITAT Website
6. On successful uploading of IT return electronically, _____ is automatically generated.
 - a. acknowledgement details in ITR-V
 - b. acknowledgement details in ITR-A
 - c. acknowledgement details in ITR-B
 - d. acknowledgement details in ITR-C
7. E-filing website / application provides quick link to _____.
 - a. Income tax calculator
 - b. income calculator
 - c. wealth calculator
 - d. GST Calculator

8. E-filing website / application provides quick link to _____.
 - a. application of online PAN/TAN
 - b. application for GSTN
 - c. application for FRN
 - d. application for CIN
9. E-filing website / application provides quick link to _____.
 - a. E-payment of income tax
 - b. E-payment of GST
 - c. E-payment of Excise Duty
 - d. E-payment of Custom Duty
10. E-filing website / application provides quick link to _____.
 - a. Form 26AS
 - b. Form 26AB
 - c. Form 15H
 - d. Form 15G
11. Person having income from salary and interest more than Rs.5 lacs, the return is required to be electronically filed in Form No: _____.
 - a. ITR-1
 - b. ITR-5
 - c. ITR-6
 - d. ITR-7
12. Individual and HUF not having income from business or profession shall have to electronically file Form No: _____.
 - a. ITR-2
 - b. ITR-4
 - c. ITR-5
 - d. ITR-6
13. Individuals and HUFs being partners in firm and not carrying business or profession in any proprietorship shall have to electronically file Form No: _____.
 - a. ITR-3
 - b. ITR-4
 - c. ITR-5
 - d. ITR-7
14. Individual and HUF having presumptive business income from proprietary business or profession shall have to electronically file Form No: _____.
 - a. ITR-4
 - b. ITR-5
 - c. ITR-6
 - d. ITR-7
15. When other pre-conditions are satisfied, ITR-4 can be used only if _____.
 - a. Total income does not exceed Rs. 50 Lakhs
 - b. Total income exceeds Rs. 50 Lakhs
 - c. Total income exceeds Rs. 25 Lakhs but does not exceed Rs. 50 Lakhs
 - d. Total income exceeds Rs. 10 Lakhs but does not exceed Rs. 75 Lakhs

16. For firms AOPs, BOIs and LLPs _____ return is to be filed.
- ITR-5
 - ITR-1
 - ITR-3
 - ITR-6
17. Companies, other than claiming exemption u/s 11, shall file Form No: _____ (ITR-6) electronically.
- ITR-6
 - ITR-7
 - ITR-5
 - ITR-3
18. Persons including companies required to file return of income u/s 139(4A) shall have to electronically file Form No: _____.
- ITR-7
 - ITR-6
 - ITR-5
 - ITR-4
19. Persons including companies required to file return of income u/s 139(4B) shall have to electronically file Form No: _____.
- ITR-7
 - ITR-3
 - ITR-2
 - ITR-1
20. Persons including companies required to file return of income u/s 139(4C) shall have to electronically file Form No: _____.
- ITR-7
 - ITR-2
 - ITR-5
 - ITR-6
21. Persons including companies required to file return of income u/s 139(4D) shall have to electronically file Form No: _____.
- ITR-7
 - ITR-4
 - ITR-6
 - ITR-3
22. _____ fields are mandatory while e-filing income tax return.
- fields marked with asterisk (*)
 - fields marked with number sign (#)
 - fields marked with '@'
 - fields marked with '&'
23. Date of birth format in the ITR is _____.
- DD/MM/YYYY
 - DD/MMM/YYYY
 - DD/MM/YY

- d. DD/MMM/YY
24. Assessee filing the returns electronically without using DSC or EVC has to submit the verification of return in Form ITR-V within ____ days to the Central Processing Centre of IT Department.
- 120
 - 72
 - 90
 - 150
25. If revised return is filed then ____ is to be given mandatorily.
- original acknowledgement Number
 - transaction ID
 - Document Identification Number (DIN)
 - Service Request Number (SRN)
26. E-filing of income-tax return is governed by ____ of the Income-tax Rules, 1962.
- Rule 12(3)
 - Rule 13(3)
 - Rule 14(3)
 - Rule 22(3)
27. While filing the ITR electronically, at least ____ bank account number is required to be filled up ____.
- One, Mandatorily
 - Two, Mandatorily
 - One, Optionally
 - Two, Optionally
28. Without ____ and ____ user cannot log in to e-filing website.
- User ID, Password
 - User ID, Birthdate
 - Birthdate, Father's Name
 - Birthdate, Password
29. Macros in Excel sheet before entering data is required to be ____.
- Enabled
 - Disabled
 - None of the given option
30. To view the download Form 26AS in PDF format, ____ is the password in ____ format.
- birth date / formation date, DDMMYYYY
 - birth date / formation date, DDMMMYYY
 - birth date / formation date, DDMMYY
 - birth date / formation date, DDMMMYY
31. To know your Jurisdictional ward, ____ is mandatory.
- Only PAN
 - Only TAN
 - PAN or TAN

- d. PAN and TAN
32. Assessee can know their ward from _____ functionality of the e-filing web site.
- a. Know your Jurisdictional A.O.
 - b. Know your TAN
 - c. Verify your PAN Details
 - d. ITR Status
33. Audit Report in Form No: 3CA / 3CB / 3CD / 3CEB / 10B / 29B is now _____ required to be _____ filed.
- a. Mandatorily, electronically
 - b. Mandatorily, physically
 - c. Optionally, electronically
 - d. Optionally, physically
34. In all cases of Individual (other than Super Senior Citizen furnishing ITR1 or ITR2) / HUF _____ is mandatorily required to e-file the return.
- a. Claiming refund
 - b. Paying self-assessment tax
 - c. Not claiming refund
 - d. Not paying self-assessment tax
35. E-verification of e-filed return can be done using _____.
- a. OTP or Net banking Log in or Aadhar linked OTP.
 - b. Only OTP
 - c. Only Net banking Log in
 - d. Only Aadhar linked OTP
36. Where accounts are required to be audited under section 44AB, the return is required to be e-Filed -
- a. Compulsorily using DSC
 - b. Compulsorily using EVC
 - c. Compulsorily using Aadhar linked OTP
 - d. Compulsorily signing ITR-V
37. The return is required to be e-Filed under digital signature (DSC)
- a. In case of all companies
 - b. In case of all Firms
 - c. In case of all persons filing ITR-7
 - d. In case of all Individuals
38. Where return is not electronically verified, ITR – V is to be sent to _____.
- a. CPC
 - b. CBDT
 - c. ITO
 - d. DCIT
39. Out of the following, who is not competent to be registered for the purpose of e-filing of ITR –
- a. Lunatic
 - b. Male / female above the age of 80 years

- c. Male / female above the age of 90 years
 - d. Male / female above the age of 100 years
40. For registration of HUF as user for the purpose of e-filing of ITR -
- a. PAN of HUF and PAN of the Karta are mandatorily required
 - b. PAN of the Karta is mandatorily required
 - c. PAN of all the male members of the HUF are mandatorily required
 - d. PAN of all the female members of the HUF are mandatorily required
41. For registration of other than Individual /HUF as user for the purpose of e-filing of ITR –
- a. Name of the entity, PAN of the entity and Date of Incorporation of the entity – all the three are mandatorily required
 - b. Name of the entity, PAN of the entity and Date of Incorporation of the entity – Out of the three, two are mandatorily required
 - c. Name of the entity, PAN of the entity and Date of Incorporation of the entity – Out of the three, one is mandatorily required
42. In case of an Individual, if the user has forgotten the password, it can be reset by –
- a. using any one of the four options – namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
 - b. using combination of any two of the four options – namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
 - c. using combination of any three of the four options – namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
 - d. using combination of all the four options – namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
43. In case of a persons other than Individual and Company, if the user has forgotten the password, it can be reset by –
- a. using any one of the three options – namely (i) answer secret question, (ii) upload DSC, and (iii) using OTP
 - b. using combination of any two of the three options – namely (i) answer secret question, (ii) upload DSC, and (iii) using OTP
 - c. using combination of all the three options – namely (i) answer secret question, (ii) upload DSC, and (iii) using OTP
 - d. contacting the authorities personally
44. In case of Company, if the user has forgotten the password, it can be reset by –
- a. using any one of the two options – namely (i) answer secret question and (ii) upload DSC
 - b. using combination of both the options – namely (i) answer secret question and (ii) upload DSC
 - c. using previously filed return of income
 - d. using certificate of incorporation
45. When the user wants to e-file the return using DSC, it has to first register the DSC on the web site under the _____ Menu.
- a. Profile Setting
 - b. e-Proceeding
 - c. Compliance

- d. e-File
46. Uploaded forms can be viewed using the option available under _____ Menu on the web portal.
- a. My Account
 - b. e-File
 - c. e-Proceeding
 - d. Compliance
47. Password can be changed using the option available under _____ Menu on the web portal.
- a. Profile settings
 - b. My Account
 - c. e-File
 - d. e-Proceeding
48. Secret Question and Answer can be changed using the option available under _____ Menu on the web portal.
- a. Profile settings
 - b. My Account
 - c. e-File
 - d. e-Proceeding