R. J. Tibrewal Commerce College
Vastrapur, Ahmedabad-15
T.Y.B.COM – SEMESTER – V
ACADEMIC SESSION – 2023-24

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

1. Who can file which type of Return of Income (ITR)

Who can File ITR-1	**Resident Individual whose:**
	• Total income does not exceed ₹ 50 lakh during the FY
	• Income is from salary, one house property, family pension income, agricultural income (up to ₹5000/-), and other sources, which include:
	   o Interest from Savings Accounts
	   o Interest from Deposits (Bank / Post Office / Cooperative Society)
	   o Interest from Income Tax Refund
	   o Interest received on Enhanced Compensation
	   o Any other Interest Income
	   o Family Pension
	• Income of Spouse (other than those covered under Portuguese Civil Code) or Minor is clubbed (only if the source of income is within the specified limits as mentioned above).

Who can File ITR-2	**Individuals or HUFs who:**
	• Are not eligible to file ITR-1 (Sahaj)
	• Do not have income from profit and gains of business or profession and also do not have income from profits and gains of business or profession in the nature of:
	   o interest
	   o salary
	   o bonus
	   o commission or remuneration, by whatever name called, due to, or received by him from a partnership firm
	• Have the income of another person like spouse, minor child, etc., to be clubbed with their income – if income to be clubbed falls in any of the above categories.

Who can File ITR-3	**Individual and HUF who:** • Who is not eligible for filing ITR-1, 2 or 4 • Income from Business/Profession • As a partner in the firm

Who can File ITR-4	**Resident Individuals, HUFs and Firms (other than LLPs) who:**
	• Have income from Business and Profession which is computed on a presumptive basis under
	   o Section 44AD
	   o Section 44ADA
	   o Section 44AE
	• Total Income not exceeding Rs. 50 Lakh
	Not for a person who (a) is a Director in a Company, (b) has held any unlisted equity shares at any time during the previous year, (c) has any asset (including financial interest in any entity) located outside India, (d) has signing authority in any account located outside India, (e) has income from any source outside India, (f) is a person in whose case payment or deduction of tax has been deferred on ESOP, (g) who has any brought forward loss or loss to be carried forward under any head of income

Who can File ITR-5	This form can be used by a Person being a (a) Firm (b) Limited Liability Partnership (LLP) (c) Association of Persons (AOP) (d) Body of Individuals (BOI) (e) Artificial Juridical Person (AJP) (f) Local Authority (g) Representative Assessee (h) Cooperative Society (i) Society registered under Societies Registration Act, 1860 or under any other law of any State (j) Trust other than Trusts required to file Form ITR-7 (k) Estate of Deceased Person (l) Estate of an Insolvent (m) Business Trust (n) Investments Fund **Note:** However, a person who is required to file the Return of Income u/s 139(4A) or 139(4B) or 139(4D) shall not use this form.
Who can File ITR-6	Companies not claiming exemption under section 11
Who can File ITR-7	**Person/companies required to furnished return under:** (a) Section 139(4A) (b) Section 139(4B) (c) Section 139 (4C) (d) Section 139 (4D)

2. What is e-Filing?

The process of electronically filing Income tax returns through the internet is known as e-Filing. Electronic Filing Scheme of Income-tax return was introduced first time w.e.f. AY: 2006-07 for the first time compulsorily for the Company assessee. Phase-wise it has become mandatory for various assessees over a period of time.

Income-tax Department has established an independent portal for e-filing of return of income. The taxpayers can log on to https://www.incometax.gov.in (Earlier it was. www.incometaxindiaefilining.gov.in) for e-filing the return of income. In order to e-file the return, the user (tax payer / assessee) has to register himself / herself / itself on the e-filing website / portal.

3. Is it mandatory to file Income tax returns/forms electronically (E-Filing)?

Yes. E-filing of Returns/Forms is mandatory [except in case of a super senior citizen (whose age is 80 years or above at any time during the previous year) who furnishes the return either in ITR-1 or ITR-4] as stated below:

A. In case of Individual or Hindu undivided family
   a. Where accounts are required to be audited under section 44AB;
   b. Where (a) is not applicable and the tax payer is other than a super senior citizen (whose age is 80 years or above at any time during the previous year) who furnishes the return either in ITR-1 or ITR-4

   Note: (1) In cases covered by A (a) above, the return is required to be e-Filed under digital signature (DSC) and (2) In cases covered by A (b) above, the return is required to be e-Filed using any one of the three manners namely (i) Digital Signature Certificate (DSC) or (ii) Electronic Verification Code (EVC), or (iii) Verification of the return in Form ITR-V.

B. In all cases of Company the return is required to be e-Filed under digital signature (DSC)

C. In the case of a person required to file ITR-7:
   a. For a political party the return is required to be e-Filed under digital signature (DSC)
   b. In any other case of ITR 7, the return is required to be e-Filed using any one of the three manners namely (i) DSC or (ii) EVC or (iii) ITR V

D. In case of Firm or Limited Liability Partnership or any person (other than a person mentioned in A, B & C above) who are required to file return in Form ITR-5
   a. Where accounts are required to be audited under section 44AB, the return is required to be e-Filed under DSC
   b. In any other case the return is required to be e-Filed using any one of the three manners namely (i) DSC or (ii) EVC or (iii) ITR V.

4. How to Register?

Registration helps in creating a user account in the e-Filing portal. Taxpayer needs to register on the e-Filing website to leverage the services such as filing ITR, tax deducted details, refund status and so on. Briefly, taxpayer can track all tax-related activities on this website. Select the Taxpayer's user type to register on e-Filing

For Individual Users

Prerequisite
Before taxpayers start registration, ensure the following details should be hand-in-hand.
- Valid PAN
- Valid Mobile Number
- Valid Current Address
- Valid Email Address, preferably your own

Persons Incompetent to Register

Minor, lunatic or idiot and those who are barred by Indian Contract Act, 1872

Registration Process

Step 1	Visit the 'e-Filing' Portal
Step 2	Click **'Register Yourself'** button located at right side of the Home Page.
Step 3	Select the user type as **'Individual'** ⇒ Click Continue
Step 4	Provide the following basic details: (a) PAN; (b) Surname, First Name and Middle Name; (c) Date of birth, and (d) Residential Status
Step 5	Click 'Continue'
Step 6	Fill in the following mandatory details: o Password Details o Contact Details o Current Address Click 'Submit'
Step 7	After registration, For Residents, a six-digit OTP1 and OTP2 will be shared on your mobile number and email ID, specified at the time of registration. For Non-residents, OTP will be shared on your primary email ID, specified at the time of registration.
Step 8	Enter the correct OTP to complete the registration process

For HUF Users

Prerequisite

The user must have the following mandatory details:

- Valid PAN Card
- Valid Mobile Number
- Valid Email Address, preferably belonging to KARTA*
  Karta means senior most male member in the family. He is the person who takes care of day-to-day expenses of the family looks after the family and protects the joint family properties. No outsider or stranger can become a Karta.

Registration Process

Step 1	Visit the 'e-Filing Portal
Step 2	Click **'Register Yourself'** button located at right side of the Home Page.
Step 3	Select the user type as **'HUF'** ⇒ Click Continue
Step 4	Provide **'PAN of the HUF'**, **'Name of HUF'**, and **'Date of Incorporation'**
Step 5	Click 'Continue'
Step 6	Fill in the following details: <table><tr><td>o Password Details o PAN Details of Karta</td><td>o Contact Details of Karta o Address of HUF</td></tr></table> Click 'Submit'
Step 7	After registration, For Residents, a six-digit OTP1 and OTP2 will be shared on your mobile number and email ID, specified at the time of registration. For Non-residents, OTP will be shared on your primary email ID, specified at the time of registration.
Step 8	Enter the correct OTP to complete the registration process

For Others than Individual and HUF Users

Prerequisite

The user must have the following mandatory details:

- Valid PAN Card
- Valid Mobile Number
- Valid Email Address, preferably belonging to Principal contact person

Registration Process

Step 1	Visit the 'e-Filing' Portal
Step 2	Click **'Register Yourself'** button located at right side of the Home Page.
Step 3	Select the following category under 'Other than individual and HUF', as per the PAN status: o **Company**

	o **Body of Individuals (BOI)** o **Local Authority** o **Firm** o **Trust** o **Association of Persons (AOP)** o **Artificial Juridical Person** o **Government** Click Continue	
Step 4	Provide **'PAN of the Organisation/Entity'**, **'Organisation Name'**, and **'Date of Incorporation'** In case of **'Company'** user, select the **'Type of company'**	
Step 5	Click 'Continue'	
Step 6	Fill in the following details: (a) Password Details, (b) Personal Details of Principal Contact, (c) Contact Details of Principal Contact, and (d) Address of Organisation/Entity – Then Click 'Submit'	
Step 7	After registration, For Residents, a six-digit OTP1 and OTP2 will be shared on your mobile number and email ID, specified at the time of registration. For Non-residents, OTP will be shared on your primary email ID, specified at the time of registration.	
Step 8	Enter the correct OTP to complete the registration process	

5. How to Login?

The Login service enables a registered user of the e-Filing portal to access the e-Filing portal and all the services provided within the portal. There are various methods to login to the e-Filing portal. All the login methods along with credentials to be entered are listed below:

Login Method	Credentials to be entered
OTP on Registered Mobile / email ID	User ID (PAN) & Password
Aadhaar OTP (including the case where e-Filing vault option is enabled)	User ID (PAN)
Aadhaar Number (Only for Individual taxpayers)	User ID (Aadhaar)
Net Banking (e-Filing vault higher security enabled)	User ID & Password
Net Banking (e-Filing vault higher security NOT enabled)	Net Banking User ID and password
Static Password	User ID (PAN) & Password
Bank / Demat Account EVC (e-Filing Vault Higher Security enabled)	User ID (PAN) & Password
DSC	User ID (PAN) & Password
ITD Mobile App - Scan QR Code*	-
ITD Mobile App - Push Notification*	-
ITD Mobile App-T-OTP*	-
Login using User ID – for CA, TAN User, ERI, External Agency	User ID (PAN) & Password
Login using User ID – for ITDREIN User	User ID (PAN) & Password
Login using DSC (when e-Filing Vault Higher Security is enabled) – for CA, TAN User, ERI, External Agency	User ID (PAN) & Password

*Will be made available shortly

Note: The e-Filing Vault Higher Security options provide multi-factor authentication for login. The new e-filing portal mandates two factor authentication i.e. in addition to username and password, another authentication through OTP on e-filing registered primary mobile number / email ID or Aadhaar linked mobile needs to be entered. **In order to avoid any hassle for taxpayers, who may not have access to such mobile number/email, the two-factor authentication will be disabled during the initial period. During this period, taxpayers are requested to update their personal mobile number and email ID as primary mobile / email in their profile to ensure smooth login once two factor authentication is enabled.** The most commonly used method to login is briefly described below:

Step 1	Visit the 'e-Filing' Portal		
Step 2	Click **'Login'** button located at right side of the Home Page.		
Step 3	Enter **'User ID*'** (Note: The **User Id** differs based on the user type.		
	S. No	User Type	What will be the User ID to Login
	1	Individual	Permanent Account Number (PAN) / Aadhaar Number
	2	Other than Individual	Permanent Account Number (PAN)
Step 4	Confirm your secure message (This is the personalized message which is a proof of the fact that the website you have accessed is genuine. By default, secure message is set by the portal. This can be updated by the user in "Profile" post login.)		
Step 5	Enter **'Password'** (Note: The password is set at the time of registration in the e-Filing portal) **Note:** If you do not remember your password, you can reset your password or you can login using OTP on mobile number registered with Aadhaar.		

6. How to e-File ITR?

The user can file the Income Tax Return (ITR) in two ways: (1) Offline and (2) Online

1. **Offline:** Download the offline (HTML) utilities applicable to the ITR, fill the form offline, save the generated JSON file and then upload it.

    To e-File the ITR using the offline utilities, firstly, user must download the Income Tax Return (ITR) file in any one of the following formats:
    o   Utility Excel based – separate for each of the Seven ITR Types - ITR-1 to ITR-7
    o   Offline (HTML) Utilities – (a) Common Utilities for ITR 1 to 4, and (b) Separate Utilities for each of the three ITRs – ITR 5 to ITR – 7.

Perform the following steps to download the **Offline (HTML) Utilities** or **Utility Excel based**, then generate the JSON File:

Step 1	Visit the 'e-Filing' Portal
Step 2	Go to the **'Downloads'** -> Click **'Income Tax Returns'** -> Select **'Assessment Year'**
Step 3	Select the appropriate option from the available options for ITR -1 to ITR-7 ⇒ Click the hyperlink "Utility" [available under "Common Offline Utility [ITR 1 to ITR 4), ITR 5, ITR 6, ITR 7] or **"Utility Excel Based"** [available under ITR 1, ITR 2, ITR 3, ITR 4, ITR 5, ITR 6, ITR 7]
Step 4	Extract the download ZIP file ⇒ Open the extracted ZIP file
Step 7	Enter all the Mandatory Fields ⇒ Validate all the sheets / sections
Step 8	On successful validation, you will be able to Download and save **JSON** File.
Step 9	After saving the generated JSON, Upload the JSON file at e-Filing Portal, (see below)
Step 10	To view the uploaded forms, see below the section – 'How to View uploaded form'

Procedure for uploading 'JSON' referred to in step 9 above

Step 1	Login to 'e-Filing' Portal
Step 2	Go to the **'e-File'** menu located at upper-left side of the page ⇒ Click **'File Income Tax Return'**
Step 3	Select the **'Assessment Year'** from the dropdown list Select the option for **mode of filing** – Offline Select the **'Filing Type'** Select the option for – "Are you audited u/s 44AB or political party as per section 13A?" – Yes or No Select the **' Select ITR Type'** from the dropdown list Then click "Continue"
Step 4	Select the option – "Offline (using HTML Utilities) and Click "Proceed"
Step 4	Attach the **'JSON File'**
Step 5	On 'Complete Your Verification" Page, select one of the Three Options and Click "Continue" It is mandatory to verify your return, and e-Verification (recommended option - e-Verify Now) is the easiest way to verify your ITR – it is quick, paperless, and safer than sending a signed physical ITR-V to CPC by post. If you select e-Verify Later, you can submit your return, however, you will be required to e-Verify your return within 120 days of filing of your ITR. If you select Verify via ITR-V, you need to send a signed physical copy of your ITR-V to Centralized Processing Centre, Income Tax Department, Bengaluru 560500 by normal / speed post within 120 days.
Step 6	On the e-Verify page, select the option through which you want to e-Verify the return and click Continue. A success message is displayed along with a Transaction ID and Acknowledgement Number. You will also receive a confirmation message on the email ID and mobile number registered on the e-Filing portal. Your return is submitted and you will be able to download the Form by clicking the button for the same
Note: 1	Choose any one of the following options to verify the Income Tax Return: o Digital Signature Certificate (DSC). (If you do not have DSC, see the procedure for registering the

	DSC described here-in-after.)
	o Aadhaar OTP
	o EVC using Prevalidate Bank Account Details
	o EVC using Prevalidate Demat Account Details
	o Already generated EVC / Aadhaar OTP
	o I don't want to e-verify this Income Tax Return and would like to send signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru - 560500
	Click 'Continue'
Note: 2	Taxpayer will get an option to enter OTP for e-verifying the ITR, if an EVC or Aadhaar OTP option is chosen, **or** to attach DSC, if DSC option is chosen to e-verify the ITR. After successful submission, ITD will process your ITR and send an email confirmation stating the same

2. **Online:** Enter the relevant data directly online at e-filing portal and submit it. Tax Payer can file ITR-1 and ITR-4 online

Step 1	Login to 'e-Filing' Portal
Step 2	Go to the 'e-File' menu located at upper-left side of the page ⇒ Click 'File Income Tax Return'
Step 3	Select the 'Assessment Year' from the dropdown list Select the option for mode of filing – Offline Select the 'Filing Type' Select the option for – "Are you audited u/s 44AB or political party as per section 13A?" – Yes or No Select the ' Select ITR Type' from the dropdown list Then click "Continue"
Step 4	Select the option – "Online" and Click "Proceed"
Step 5	Choose the ITR Form from the drop-down list and fill up subsequent pages till "Preview and Submit your Return" Page
Step 6	On "Preview and Submit your Return" Page, enter the Place and tick mark the 'Verification' and click "Proceed to Validation"
Step 7	On getting Validation successful message, click "Proceed To Verification"
Step 8	On 'Complete Your Verification" Page, select one of the Three Options and Click "Continue" It is mandatory to verify your return, and e-Verification (recommended option - e-Verify Now) is the easiest way to verify your ITR – it is quick, paperless, and safer than sending a signed physical ITR-V to CPC by post. If you select e-Verify Later, you can submit your return, however, you will be required to e-Verify your return within 120 days of filing of your ITR. If you select Verify via ITR-V, you need to send a signed physical copy of your ITR-V to Centralized Processing Centre, Income Tax Department, Bengaluru 560500 by normal / speed post within 120 days.
Step 9	On the e-Verify page, select the option through which you want to e-Verify the return and click Continue. A success message is displayed along with a Transaction ID and Acknowledgement Number. You will also receive a confirmation message on the email ID and mobile number registered on the e-Filing portal. Your return is submitted and you will be able to download the Form by clicking the button for the same
Note: 1	Choose any one of the following options to verify the Income Tax Return: o Digital Signature Certificate (DSC). (If you do not have DSC, see the procedure for registering the DSC described here-in-after.) o Aadhaar OTP o EVC using Prevalidate Bank Account Details o EVC using Prevalidate Demat Account Details o Already generated EVC / Aadhaar OTP o I don't want to e-verify this Income Tax Return and would like to send signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru - 560500 Click 'Continue'
Note: 2	Taxpayer will get an option to enter OTP for e-verifying the ITR, if an EVC or Aadhaar OTP option is chosen, **or** to attach DSC, if DSC option is chosen to e-verify the ITR. After successful submission, ITD will process your ITR and send an email confirmation stating the same

7. Procedure for Registering Digital Signature Certificate (DSC)

Step 1	Log in to the e-Filing portal using your user ID and password.
Step 2	Go to the My Profile page from the Dashboard.
Step 3	Click Register DSC on the left side of the screen
Step 4	Enter the email ID linked with the DSC token. Select I have downloaded and installed emsigner utility and click Continue.
Step 5	Select the Provider and Certificate. Enter Provider Password. Click Sign
Note	On successful validation, a success message will be displayed with the option to go to the Dashboard

8. How to view uploaded Form

Step 1	Logon to 'e-Filing' Portal
Step 2	Go to the **'E-File'** menu located at upper-left side of the page ⇒ **Income-Tax Returns** ⇒ Click **'View Filed Returns'**

9. How to Reset the Password?

The Forgot Password service is available to all registered users on the e-Filing portal. With this service, you can reset you e-Filing portal password with e-Filing OTP / Aadhaar OTP / Bank Account EVC / Demat Account EVC / Digital Signature Certificate (DSC) / Net Banking.

Prerequisites for availing this service
- Registered user on the e-Filing portal with valid user ID
- Additionally, refer to the below table for prerequisites for each option:

Options	Prerequisites
For resetting your password using OTP on mobile number registered with Aadhaar	• PAN linked with Aadhaar (Individual taxpayer) • PAN of the Principal Contact linked with Aadhaar (Other than Individual Taxpayers (except Company) and HUF)
For resetting your password using e-Filing OTP on registered mobile number and email ID	• Access to primary email ID and mobile number registered with e-Filing
For resetting your password using bank account EVC	• Access to your mobile number and email ID registered with your bank account • Validated bank account
For resetting your password using Demat account EVC	• Access to your mobile number and email ID registered with your Demat account • Validated Demat account
For resetting your password using Digital Signature Certificate (DSC)	• Valid and active DSC • Downloaded and installed the emsigner utility (the utility can also be downloaded and installed while registering DSC) • Plugged in DSC USB token in the computer • The DSC USB token should be procured from a Certifying Authority provider • The DSC USB token should be class 2 or class 3 certificate
For resetting your password using Net Banking	• PAN linked with bank account • Valid and active Net Banking account • Net Banking option enabled using e-Filing Vault Higher Security service

10. How to Change the Password?

Step 1	Logon to **'e-Filing'** Portal www.incometaxindiaefiling.gov.in
Step 2	Go to the **'Profile Setting'** menu located at the upper-right side of the page ⇒ Click **'Change Password'**
Step 3	Enter **'Current Password'** (Existing password) ⇒ Enter **'New Password'** ⇒ Confirm the **'New Password'** ⇒ Click **'Submit'**

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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 _____. (www.incometax.gov.in)
    a. www.incometax.gov.in
    b. www.incometaxindiaefiling.gov.in
    c. www.itat.gov.in
    d. www.mca21.gov.in

2. For e-filing of income-tax return _____ utility is required to be downloaded. (Excel)
    a. Excel
    b. MS WORD
    c. XML
    d. XBRL

3. For e-filing of income-tax return _____ utility is required to be downloaded. (HTML)
    a. HTML
    b. MS WORD
    c. XML
    d. XBRL

4. _____file is generated after furnishing of the details in return preparation utilities. (JSON File)
    a. JSON file
    b. XML file
    c. WORD file
    d. Excel File

5. For filing, the first time of IT return electronically _____ is to be created. (an account on efiling website)
    a. an account on efiling 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. (acknowledgement details in ITR-V)
    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 _____. (Income tax calculator)
   a. Income tax calculator
   b. income calculator
   c. wealth calculator
   d. GST Calculator

8. E-filing website / application provides quick link to _____. (application of online PAN/TAN)
   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 _____. (E-payment of income tax)
   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 _____. (Form 26AS)
    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: _____. (ITR 1)
    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: _____. (ITR 2)
    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: _____. (ITR 3)
    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: _____. (ITR 4)
    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_____. (Total income does not exceed Rs. 50 Lakhs)
    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)
    a. ITR-5
    b. ITR-1
    c. ITR-3
    d. ITR-6

17. Companies, other than claiming exemption u/s 11, shall file Form No: ____ electronically. (ITR 6)
    a. ITR-6
    b. ITR-7
    c. ITR-5
    d. 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)
    a. ITR-7
    b. ITR-6
    c. ITR-5
    d. 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)
    a. ITR-7
    b. ITR-3
    c. ITR-2
    d. 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)
    a. ITR-7
    b. ITR-2
    c. ITR-5
    d. 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)
    a. ITR-7
    b. ITR-4
    c. ITR-6
    d. ITR-3

22. _____ fields are mandatory while e-filing income tax return. [fields marked with asterisk (*)]
     a. fields marked with asterisk (*)
     b. fields marked with number sign (#)
     c. fields marked with '@'
     d. fields marked with '&'

23. Date of birth format in the ITR is _____. (DD/MM/YYYY)
     a. DD/MM/YYYY
     b. DD/MMM/YYYY
     c. DD/MM/YY
     d. DD/MMM/YY

24. Assessees filing the returns electronically without using DSC or EVC have to submit the verification of return in Form ITR-V within _____ days to the Central Processing Centre of IT Department. (120)
     a. 120
     b. 72
     c. 90
     d. 150

25. If revised return is filed then _____ is to be given mandatorily. (acknowledgement Number of Original Return submitted)
     a. acknowledgement Number of Original Return submitted
     b. transaction ID
     c. Document Identification Number (DIN)
     d. Service Request Number (SRN)

26. E-filing of income-tax return is governed by _____ of the Income-tax Rules, 1962. [Rule 12(3)]
     A. Rule 12(3)
     B. Rule 13(3)
     C. Rule 14(3)
     D. Rule 22(3)

27. While filing the ITR electronically, at least _____ bank account number Is required to be filled up _____. (One, Mandatorily)
     a. One, Mandatorily
     b. Two, Mandatorily
     c. One, Optionally
     d. Two, Optionally

28. Without _____ and _____ user cannot log in to e-filing website. (User ID, Password)
     a. User ID, Password
     b. User ID, Birthdate
     c. Birthdate, Father's Name
     d. Birthdate, Password

29. Macros in Excel sheet before entering data is required to be _____. (Enabled)
    a. Enabled
    b. Disabled
    c. 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)
    a. birth date / formation date, DDMMYYYY
    b. birth date / formation date, DDMMMYYY
    c. birth date / formation date, DDMMYY
    d. birth date / formation date, DDMMMYY

31. To know your Jurisdictional ward, _____ is mandatory. (Only PAN)
    a. Only PAN
    b. Only TAN
    c. PAN or TAN
    d. PAN and TAN

32. Assessee can know their ward from _____ functionality of the e-filing web site. (Know your Jurisdictional A.O.)
    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. (Mandatorily, electronically)
    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. (Claiming refund)
    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 _____. (OTP or Net banking Log in or Aadhar linked OTP)
    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 _____ . (Compulsorily using DSC)
    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) _____. (In case of all companies)
    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 _____. (CPC)
    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? (Lunatic)
    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 _____. (PAN of HUF and PAN of the Karta are mandatorily required)
    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 _____. (Name of the entity, PAN of the entity and Date of Incorporation of the entity – all the three are mandatorily required)
    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. 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. (Profile Setting)
    a. Profile Setting
    b. e-Proceeding
    c. Compliance
    d. e-File

43. Uploaded forms can be viewed using the option available under_____ Menu on the web portal. (e-File)
    a. e-File
    b. My Account
    c. e-Proceeding
    d. Compliance