



Bombay Chartered Accountants' Society

Quiz
No.61

Topic - E- Assessments Proceedings & Representation
by CA. Kinjal Bhuta

- 1) E-assessment is not mandatory for a few cases, which of the following is covered for e-assessment:
- a) Under best judgement assessment
 - b) E-filed Income Tax Return**
 - c) Income Escaping Assessment

Ans : b)

- 2) Mr. A can apply for manual assessment in which of the following cases :
- a) When books of accounts not maintained
 - b) When Show-Cause notice is issued asking for an explanation
 - c) When a witness is to be examined**
 - d) All of the above

Ans : c)

- 3) E-Notices can be issued for :
- a) Limited Scrutiny
 - b) Notice u/s 133(6)
 - c) Show Cause Notice
 - d) All of the Above**

Ans : d)

- 4) Mr. B received a notice u/s 142(1) for a time barring assessment due on 31st December 2019, what is the last date for submission of the documents:
- a) 24th December 2019**
 - b) 20th December 2019
 - c) 31st December 2019
 - d) 1st December 2019

Ans : a)

- 5) Mr. C received assessment order u/s 143(3) dated 30th December 2019, via email, with an addition of Rs.5,00,000/-. He filed an e-appeal against the assessment order on 29th January 2020, stating the Assessment Order is served on 31st December 2019, is this statement True or False :
- a) True
 - b) False**

Ans : b)

- 6) Which of the following are the authorised representatives?
- a) Chartered Accountant
 - b) Related Person
 - c) Employee
 - d) Officer of a Scheduled Bank
 - e) Legal Practitioner

- f) Income Tax Practitioner
- g) Person having passed recognised accountancy exam
- h) Intern with a CA Firm

i) All of the Above

ii) a to f

iii) All of the above except (h)

iv) None of the above

Ans: iii)

7) When can an Authorised Representative submit details from their portal?

a) The assessee needs to add the AR first. Then the AR from their worklist have to accept the request within 7 days. Once accepted the AR can start submitting details from their portal.

b) The assessee needs to add the AR first. Then the AR can start submitting details from their portal.

c) The assessee needs to add the AR first. Then the AR from their worklist have to accept the request within 10 days. Once accepted the AR can start submitting details from their portal.

Ans : a)

8) Within how many days the assessee must respond to the notice u/s 143(2) by National E-assessment Centre (NEC)

a) 15 days of issue of notice

b) 7 days of service of notice

c) 7 days of issue of notice

d) 15 days of service of notice

Ans : d)

9) What can be the practical issues in e-assessment?

a) The e-filing portal has idle time of 15 mins

b) Maximum 12 attachments with 100 MB

c) Submissions made after 6 pm goes in the next date

d) No submission can be made after the window is closed by the officer

i) All of the above

ii) None of the above

iii) a & d

iv) a, c, d

v) a & c

Ans: iv)

10) Which of the following statements are correct?

i) On successful submission on e Portal, a transaction id is generated

ii) a mistake in response submitted can be revised by logging in again

iii) Response submitted online can be viewed again

iv) The Responses are sorted as per size of attachment

v) The user cannot download the attachments submitted while submitting the response

a) All of the above

b) None of the above

c) i, ii, iii

d) i, ii, iii, iv

e) ii, iii, iv, v

Ans : c)