Doily Assam

OPTION - B

Paper: COM-SEC-4024

(E-Filing of Returns)

- - (i) E-Filing is mandatory for a company.
 এটা কোম্পানীৰ বাবে E-Filing বাধ্যতামূলক হয়।
 - (ii) Filing of ITR is compulsory if a tax payer has deposited an amount of Rs. 1 crore or more in one or more than one current account.

যদি এজন কৰদাতাৰ কোনো এটা বা ততোধিক বেংকৰ চলিত একাউন্টত এক কোটি বা ততকৈ অধিক টকা জমা থাকে, তেনেক্ষেত্ৰত ITR দাখিল কৰাটো বাধ্যতামূলক হয়।

- (iii) A person can hold at least two PAN.
 এজন ব্যক্তিয়ে অতি কমেও দুটা PAN ৰাখিব পাৰে।
- (iv) Assessment year is always a period of 12 months.

নিৰ্ধাৰণ বৰ্ষ সদাই 12 মাহৰ হয়।

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A Gutmann

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