




**NOTICE U/S 143(2) AND
ASSESSMENT PROCEEDINGS
U/S 143(3) OF THE INCOME
TAX ACT, 1961 AS AMENDED**

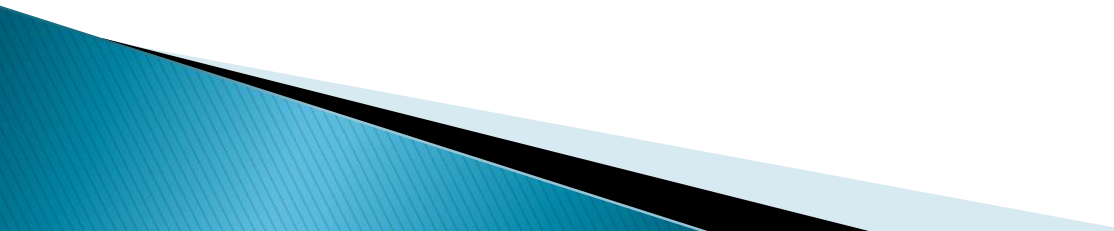
- ▶ SECONDARY PARAMETER AFTER RESPONSE FROM ASSESSEE THROUGH ROI
 - ▶ SECONDARY PARAMETER AFTER ISSUANCE OF NOTICE U/S 142(1) ONLY
 - ▶ SECONDARY PARAMETER AFTER ISSUANCE OF NOTICE U/S 142(1) AS WELL AS AFTER RESPONSE FROM ASSESSEE THROUGH ROI
 - ▶ REPETITION AFTER ISSUANCE OF NOTICE U/S 148 AND U/S 142(1) FOR REASSESSMENT PROCEEDINGS
 - ▶ AFTER ISSUANCE OF NOTICE U/S 153A BUT NOT COMPULSORY
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- ▶ **KEY FEATUERS:**
 - ▶ CHILD SECTION BEFORE INITIATION
 - ▶ BECOME DOMINANT SECTION AFTER INITIATION
 - ▶ ABSOLUTELY PROCEDURAL SECTION
 - ▶ WIDE SCOPE OF ACTIVITIES IN THE ASSESSMENT PROCEEDINGS
 - ▶ CAN BE ACTIVE SEVERAL TIMES FOR THE ASSESSMENT
 - ▶ LOT OF LITIGATIONS FACED BY THE DEPARTMENT
 - ▶ NO RECTIFICATION BOTH IN THE HANDS OF THE ASSESSEE AAS WELL AS DEPARTMENT
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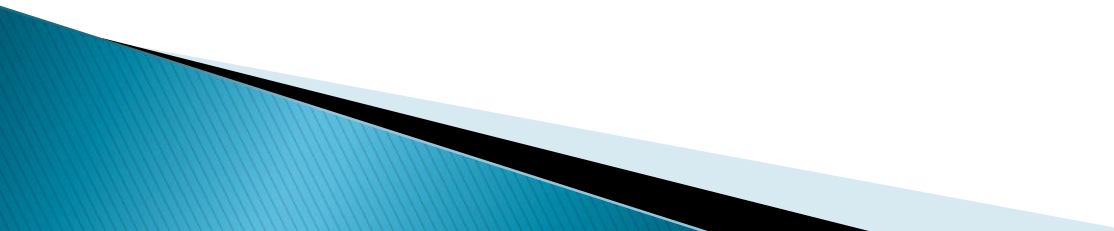
- ▶ TIME LIMIT FOR ISSUANCE OF NOTICE:
 - ▶ WITHIN SIX MONTHS FROM THE END OF THE F.Y. IN WHICH THE RETURN HAS BEEN FILLED
 - ▶ ISSUANCE OF REPETITIVE NOTICE CAN BE ALLOWED BUT WITHIN THE TIME LIMIT
 - ▶ TIME LIMIT CAN NOT BE EXTENDED BY THE A.O. EVEN BY THE CHIEF CIT SAVE AND EXCEPT BY THE COMPETENT AUTHORITY UNDER CBDT
 - ▶ NOTICE CAN BE ISSUED WITHIN THE ASSESSMENT
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SECTIONS OF ASSESSMENTS

Section 140A	Self Assessment
Section 142(1)	Enquiry before Assessment
Section 143(1)(a)	Summery Assessment before communicating Assessee
Section 143(3)	Scrutiny Assessment
Section 144	Best Judgment Assessment
Section 147	Reassessment after opening
Section 153A	Search Assessment
Section 153C	Assessment on Survey related to Search operation
Section 154	Rectification on Assessment
Section 155	Amendment

- ▶ TIME LIMIT FOR THE COMPLETION OF ASSESSMENT:
 - ▶ ONLY U/S 143(3)
 - ▶ WITHIN ONE YEAR FROM THE END OF THE RELEVANT ASSESSMENT YEAR
 - ▶ U/S 147,153A,153C ETC
 - ▶ AS PER NORMAL PROVISIONS OF THE RESPECTIVE ACT
 - ▶ CONCLUSIVE PROVISIONS
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▶ FACELESS ASSESSMENT

- ▶ NOTIFICATION NO.62/2019 THE ALL REGIONAL E- ASSESSMENT CENTRES ARE DEPUTED TO ASSIST AND CONDUCT THE E-ASSESSMENT PROCRDURES
 - ▶ SHOWCAUSE NOTICE IS COMPULSORY BEFORE COMPLETION OF AASSESSMENT WITH ADDITIONS
 - ▶ DRAFT ASSESSMENT ORDER MAY BE ISSUED TO THE ASSESSEE
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- ▶ ATTORNEY SHOULD BE ENROLLED AND REGISTERED FOR THE ACT OF COMPETENCY AND DULY REGISTERED IN THE PORTAL.
- ▶ RIGHT TO ACCESS THE VIDEO CONFERENCE PRIOR TO THE COMPLETION OF ASSESSMENT

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