



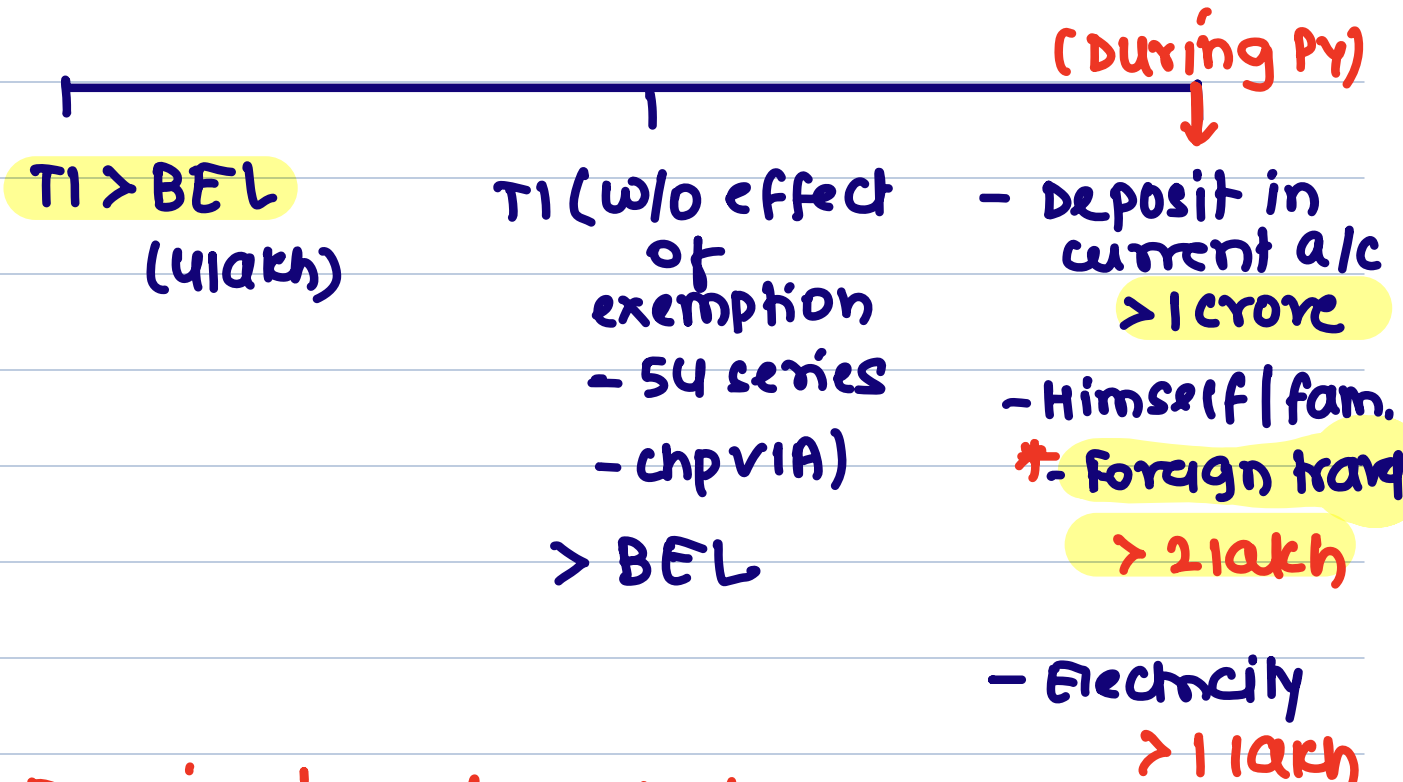
# ASSESSMENT PROCEDURE

## 139: Return of income :

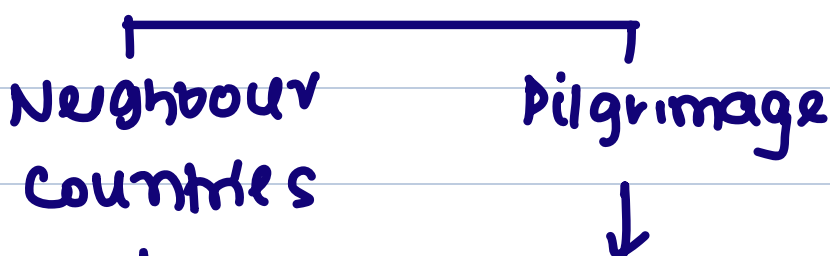
### (1) Who is required to file ROI:

- company / firm - mandatory

- Person other than co. / firm:



\* Foreign travel excludes:



- TIO (B) > 60L
- GR (P) > 10L
- TDS / TCS



- Afghan
- Bangla
- Sri Lanka
- ~~Pakistan~~

- Hajj
- China



- 50,000)

- saving a/c

≥ 50 lakhs

- Resident  
(OR)  
(NOT)

— holds any asset (incl. financial interest in any entity) o/s india as beneficial owner

— Has signing authority in any account o/s india.

— is beneficiary of any asset (incl. FI) o/s india.



ROI ✓

Exception: in case of beneficiary, where income is included in ROI of BO, then beneficiary need not file ROI.





**LOSS**

return  
[139(3)]

LOSS CIF

ROI on or before due date  
u/s 139(1)

[N.A. to HP losses & UAD]

**Belated**

return  
[139(4)]

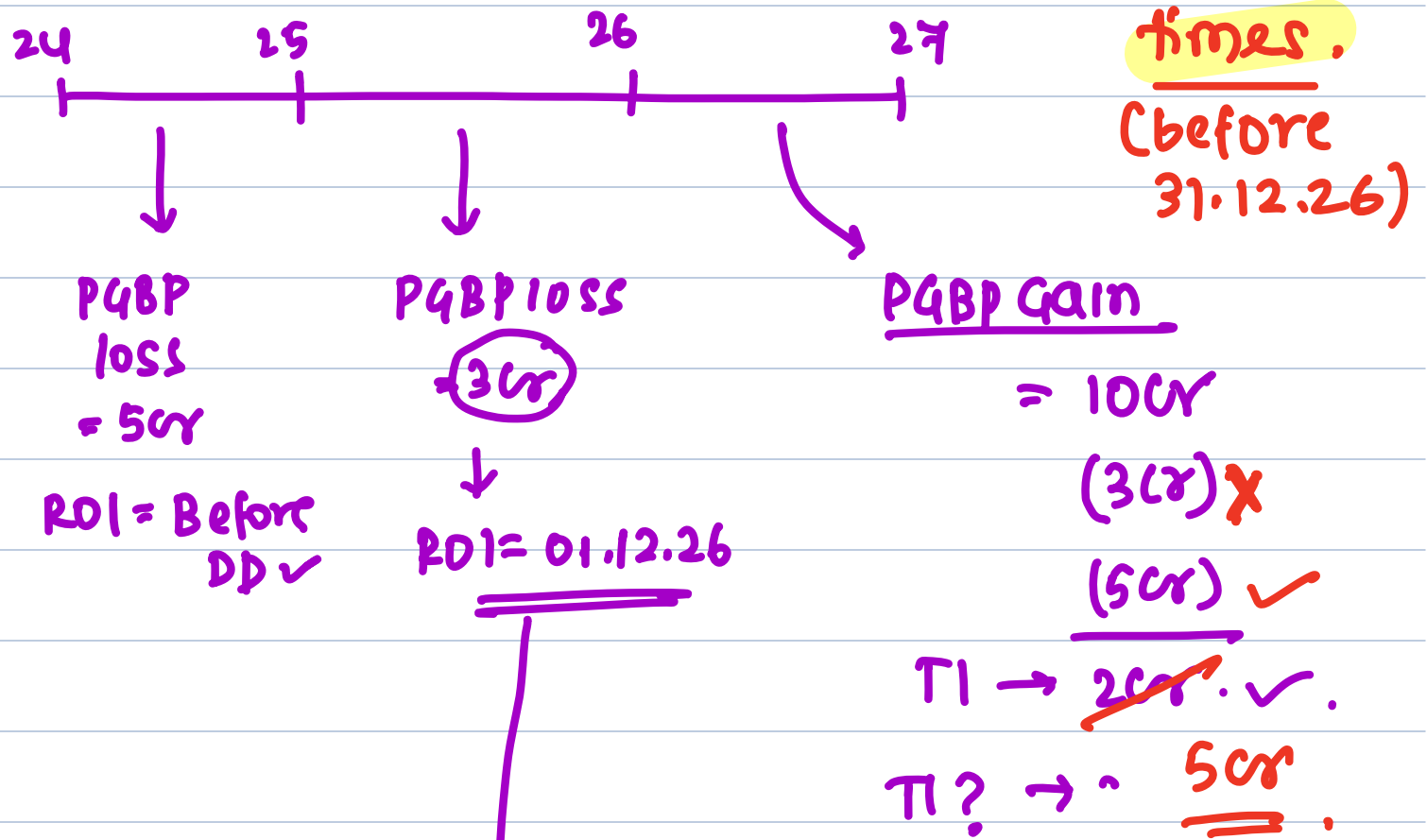
- Any time before 3 m prior to EORAY  
or  
- before completion of asst.

139(1) or (4)  
- omission  
- wrong statement  
↓  
- Earlier

\_\_\_\_\_

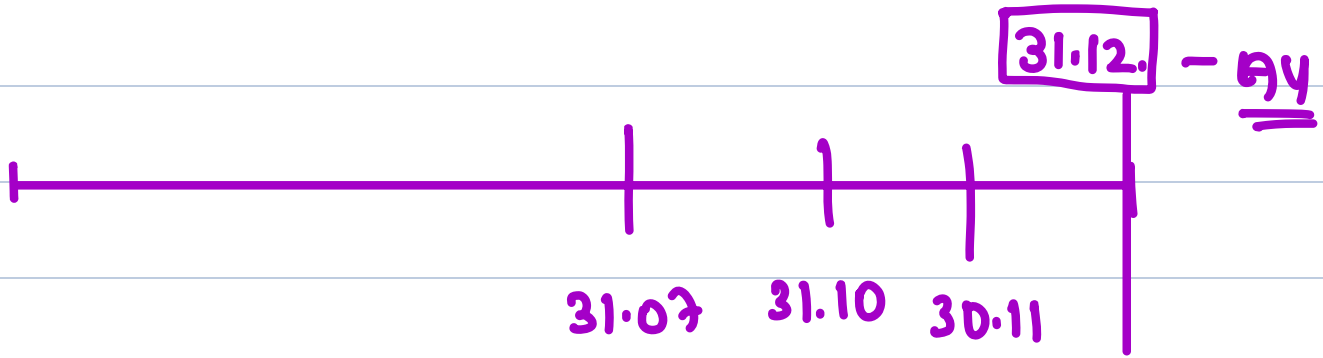
PY 25-26: 31.12.2026

NOTE: Returns may be revised unlimited times.



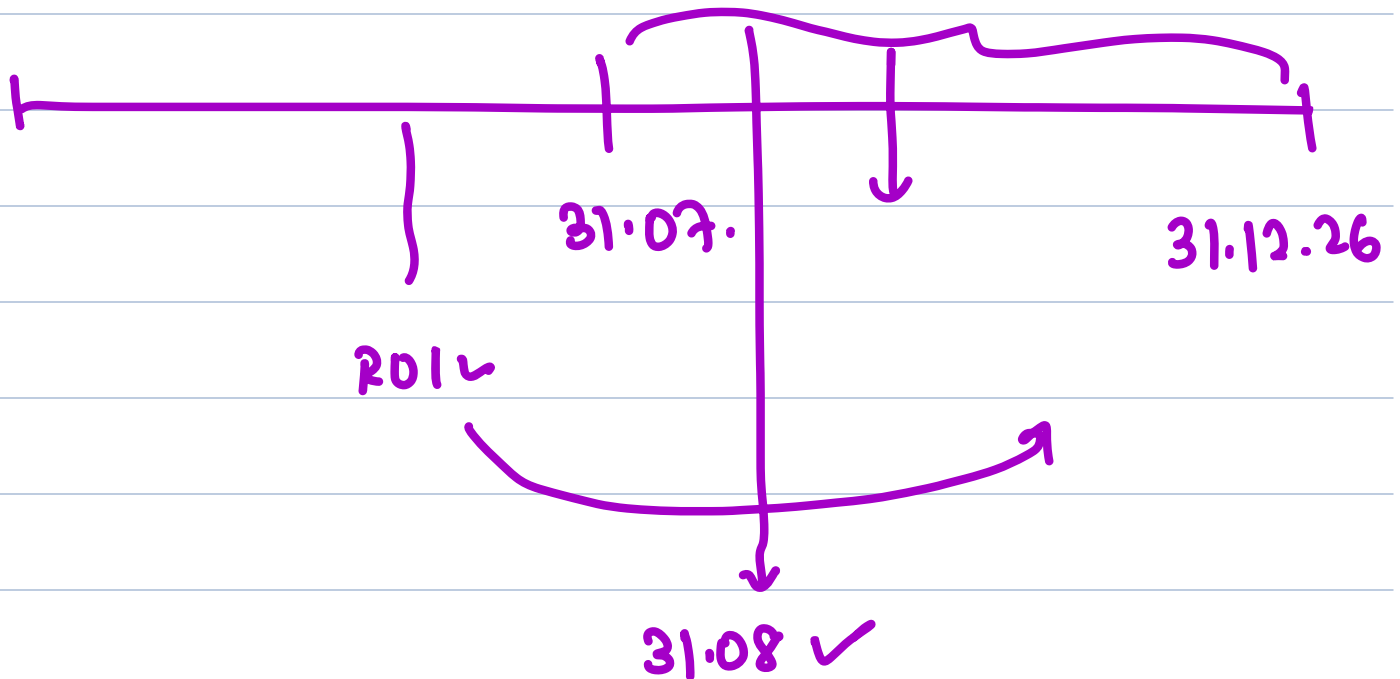
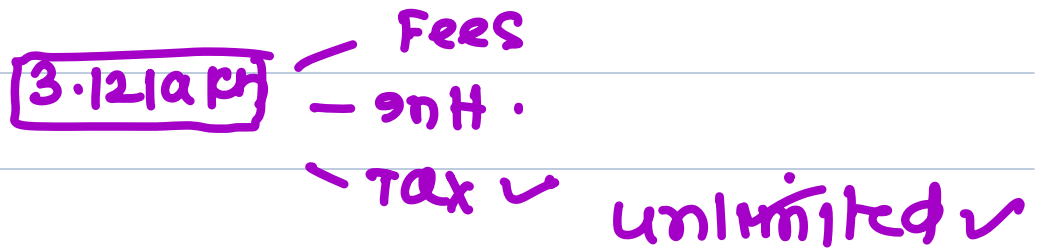


- a) C/PC
- b) CC
- c) PCC
- d) C/BDT



ROI x ?

24 lakh

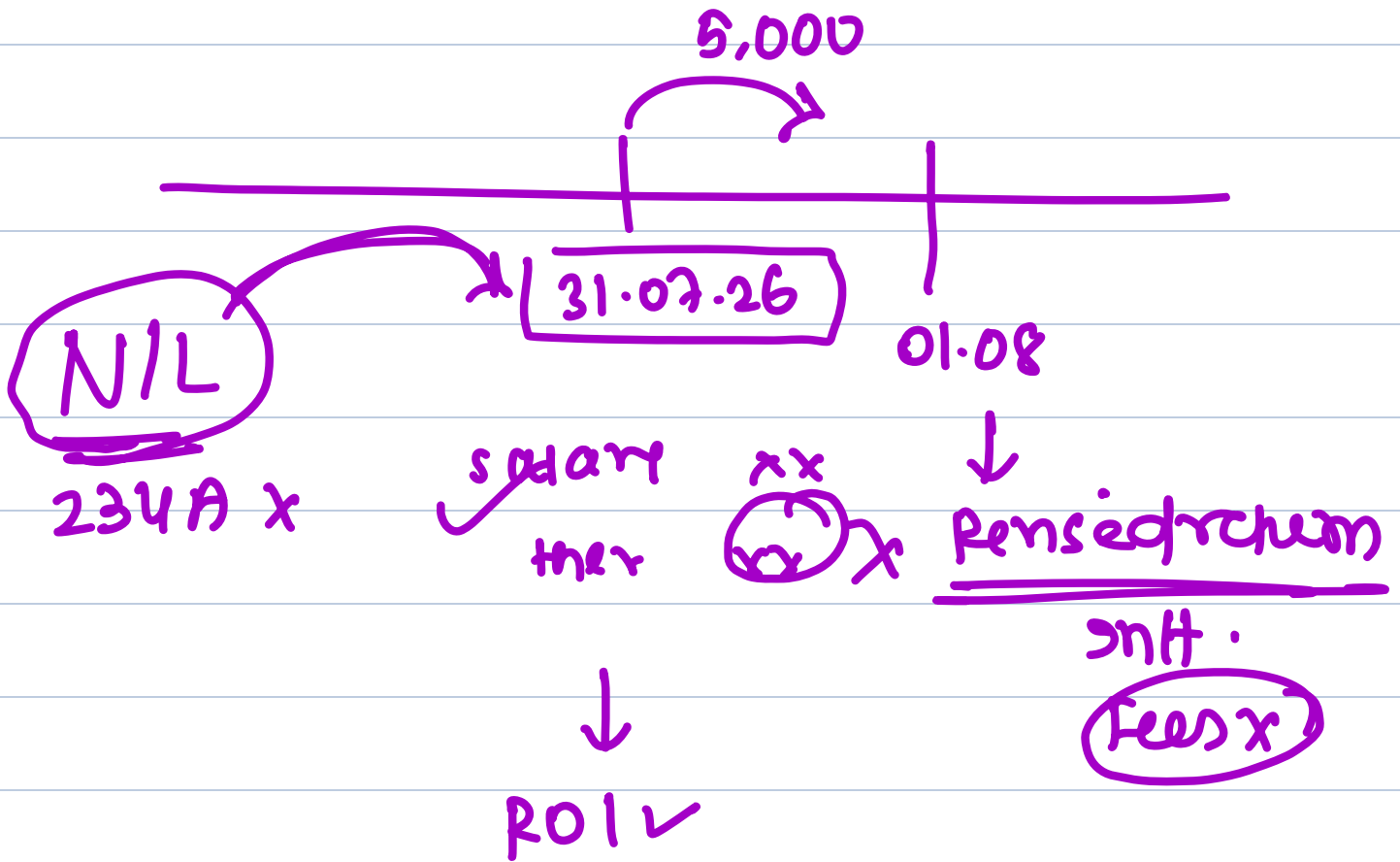


# Related return

Rev



YOUR CA BUDDY  
CA SHUBHAM SINGHAL





139(4A) to (4F):

sub-s	Entities	Due date
4A Ann.	Charitable or religious trust - sec 11 to 13	Audit ✓ 31.10
4B BJP	Political Party u/s 13A	Audit ✓ 31.10
4C <u>C</u>	- Research associat'on - News agency - Hospital / medical inst. - 10(23C)  - Trade union - RPF  ⇓ sec 10	Audit ✓ 31.10
4D Donate	RAUCO u/s 35 (NO BFL)	Audit ✓ 31.10
4E	Business trust (REIT / INVIT) (NO BFL)	ROI ✓



S. Fund? — NO income taxables

139(8A): Updated return:

- Where ROI is furnished u/s  $\begin{matrix} \swarrow 139(1) \\ \text{---} 139(4) \\ \searrow 139(5) \end{matrix}$

↓  
OR NOT

updated return = within **48m** from **EOBAY**

- Exceptions (cases where updated ROI cannot be filed):

NO updated ROI if:

- loss return
- Tax liab. ↓
- Refund ↑

NO updated ROI if:

- 132 - search
- 132A - Req.
- 133A - survey (other than TDS / TCS survey)
- other person

NO updated ROI if:

- updated ROI already filed ONCE for such PY.
- ASST proc. pending
- complete

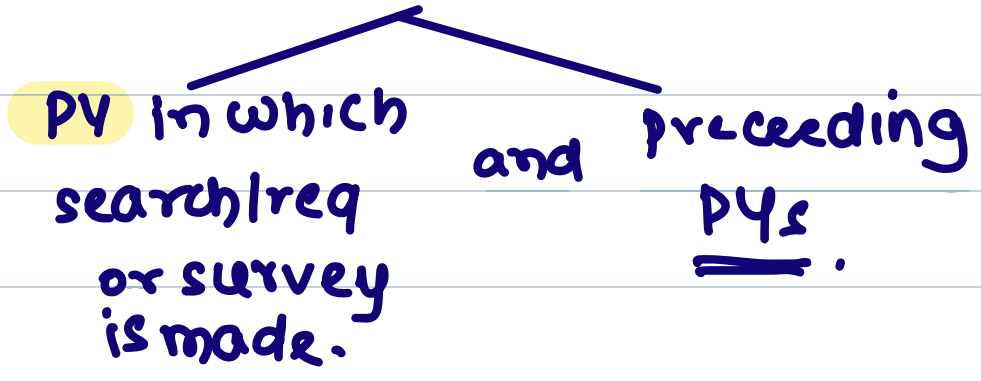
Bond/Doc/MBJV

- Belong assessee



+communicate

↓  
for:



- AO info u/s 90/90A +communicate

- Prosecution initiate.

Note: NO updated ROI if notice u/s 148B is issued after 36m from EDPAV.

However, if order u/s 148A(3) determines it to be not fit for sec 148 - updated ROI may be filed.

Note: If as a result of updated ROI, the following reduced:

- loss c/f
- UAD
- MAT/AMT credit

} file UR for subsequent year.

140B: Additional income tax:

furnished within \_\_\_\_\_

of EORAY



12m

24m

36m

48m

AIT:



YOUR CA BUDDY  
CA SHUBHAM SINGHAL



25%

50%

60%

70%

} Tax  
+ interest  
~~+ fees~~

Assessee



NO ROI furnish

ROI furnish



- Tax (on assessed income)  
[TDS / TCS / Adv tax]  
MAT credit]

- Tax

- interest u/s  
234A  
234B  
234C

- gNH ~~234A~~  
234B  
234C

- Fees u/s 234F

- Fees X

- Additional I. Tax

- A.I. Tax.

# 139(a): Defective return:



YOUR CA BUDDY  
CA SHUBHAM SINGHAL

from  
book

Ao ——— ROI ——— **Defective**

Intimate ——— Assessee



Rectify  
(with 15 days)

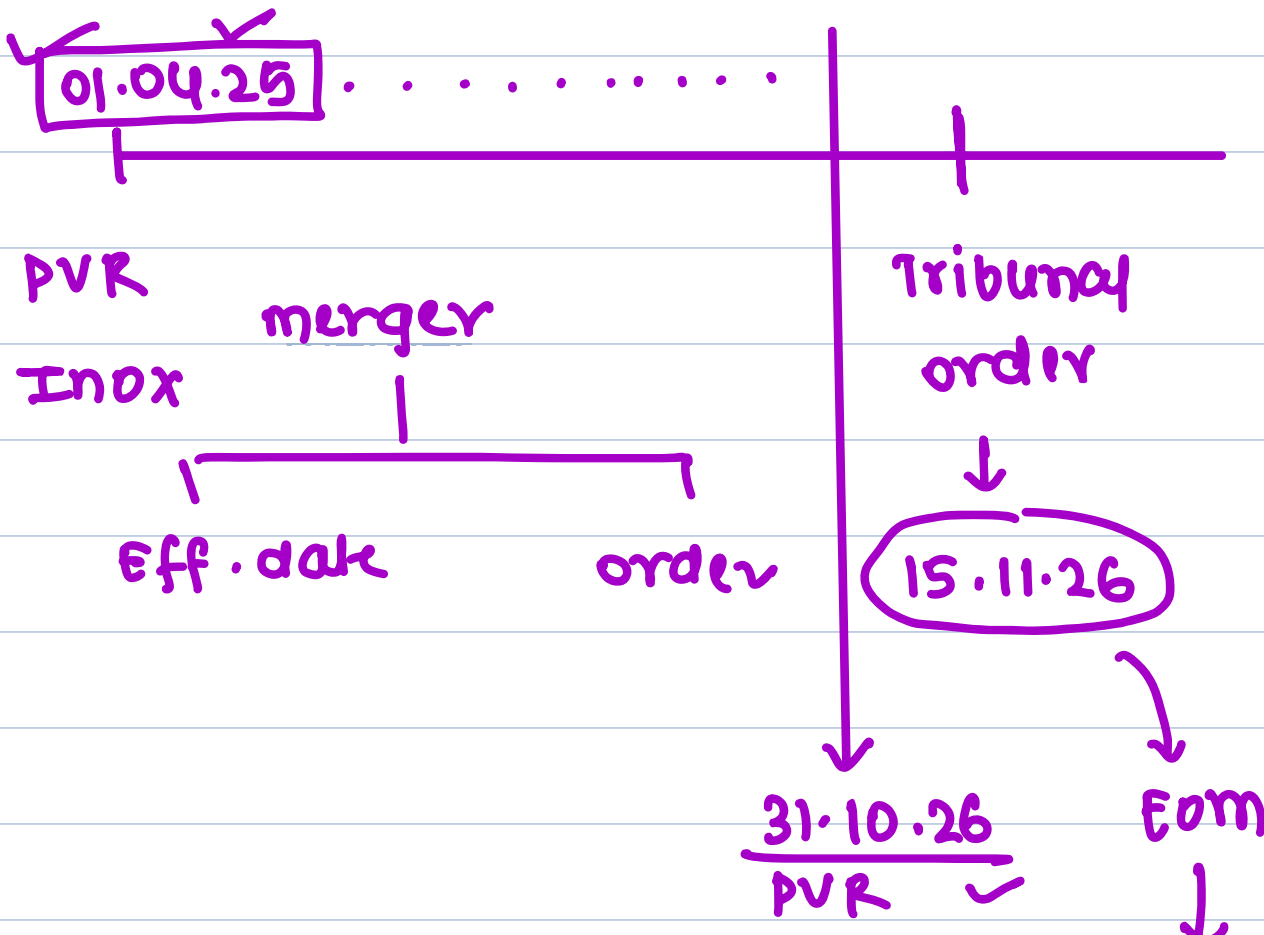


Failure:

Deemed failure  
to furnish ROI

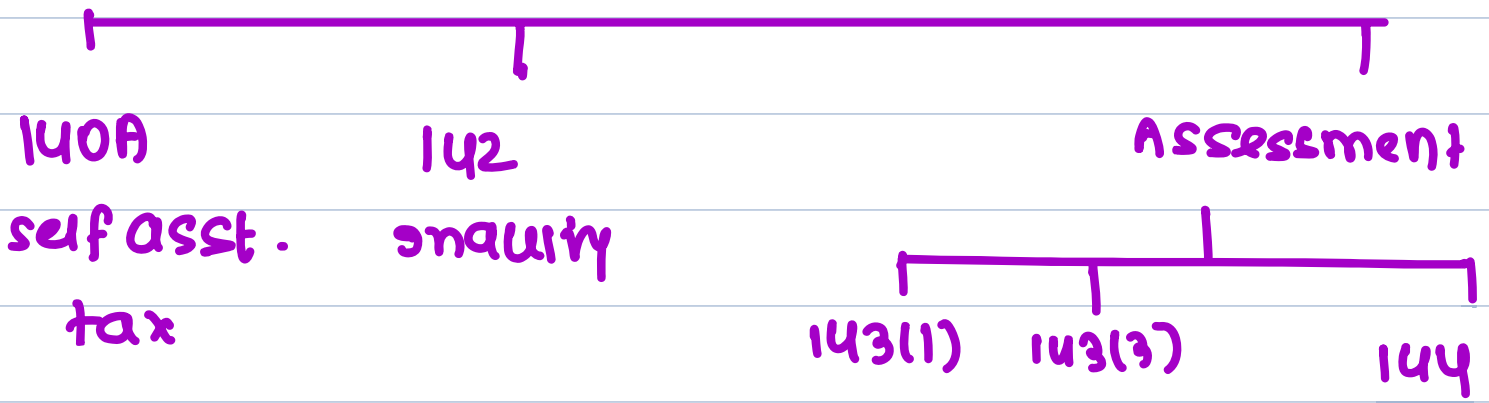
or ext.

\* Ao may condone the delay.









140A: Self assessment tax:

1. Tax liability		xx
(-) TDS / TCS		(xx)
(-) Advance tax		(xx)
(-) Foreign tax credit		(xx)
(-) MAT / AMT credit		(xx)
		xx
Tax payable		xx
+ Fees		↓
+ interest	- 234A	↓
	- 234B	↓
	↓	↓
	interest	↓
		Self assessment tax.

✓ Tax payable	50,000	39,000
Intt.	8,000	8000
Fees	5,000	5000
	<u>63,000</u>	→ 52,000 paid.



2. Short payment → Adjust in this seq:

- Fees
- Intt.
- Tax payable

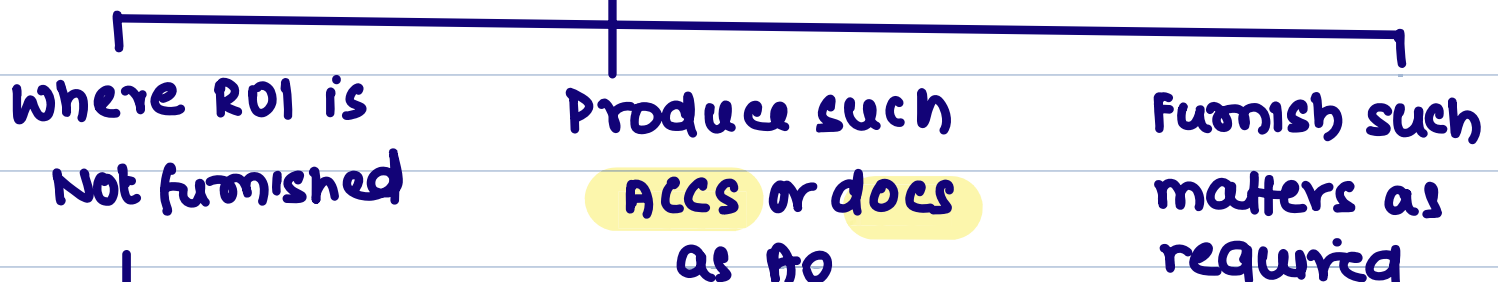
142: Inquiry before assessment:

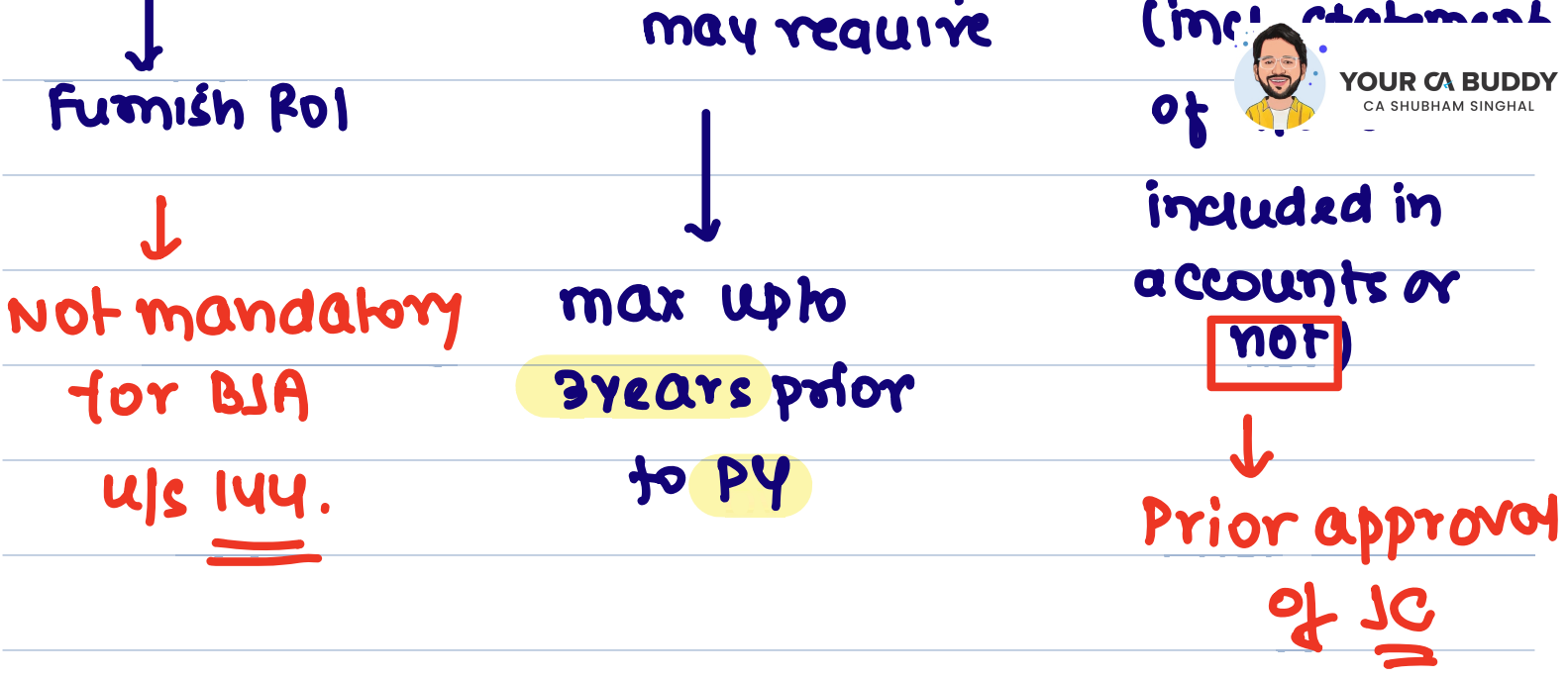
1. Issuance of notice [142(1)]

AO notice serve any person  
ROI - furnished  
or  
NOT

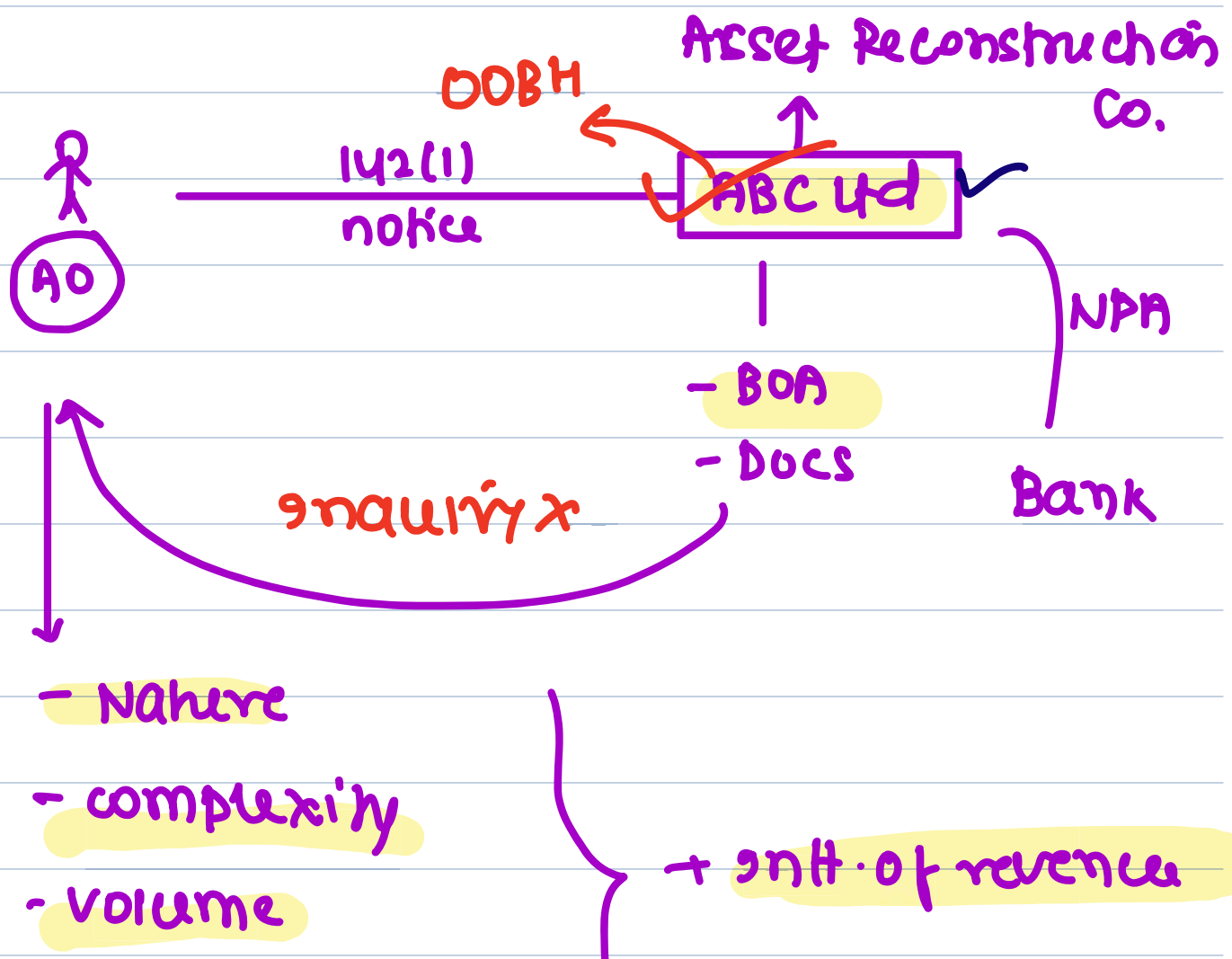
no time limit

Notice



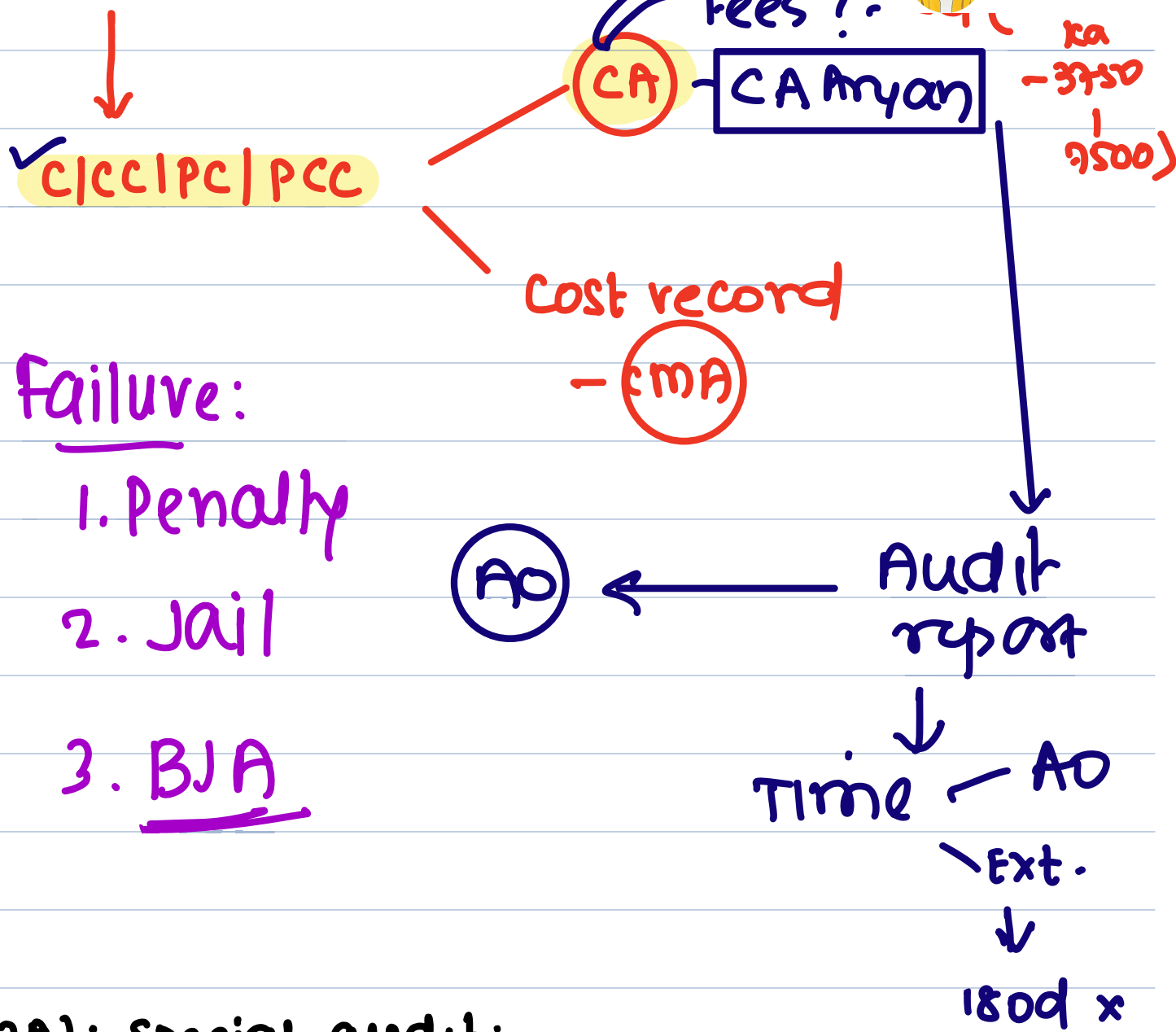


(2) For full info. w.r.t. income/loss  
- Ao may make inquiry.



- specialised

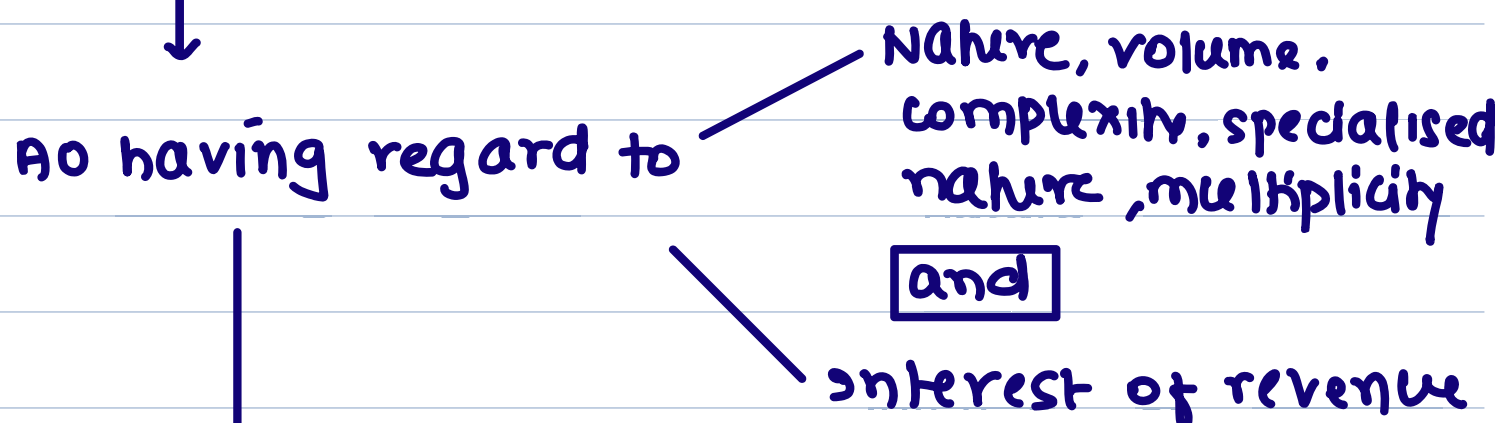
Decide?  
Fees? -



- Failure:
1. Penalty
  2. Jail
  3. BJA

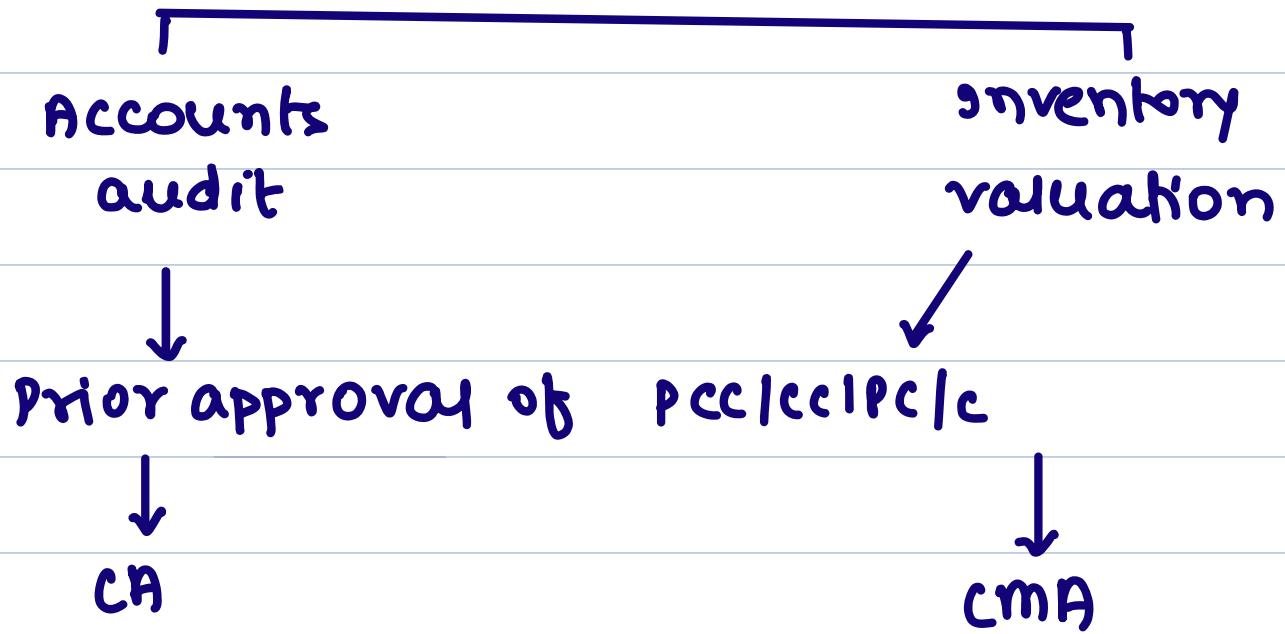
142(2A): special audit:

At any stage of proceeding





Opinion that it is necessary to:



142(2A) wala

- Such **direction** for audit-valuation shall be given to assessee after giving **OOBH**.

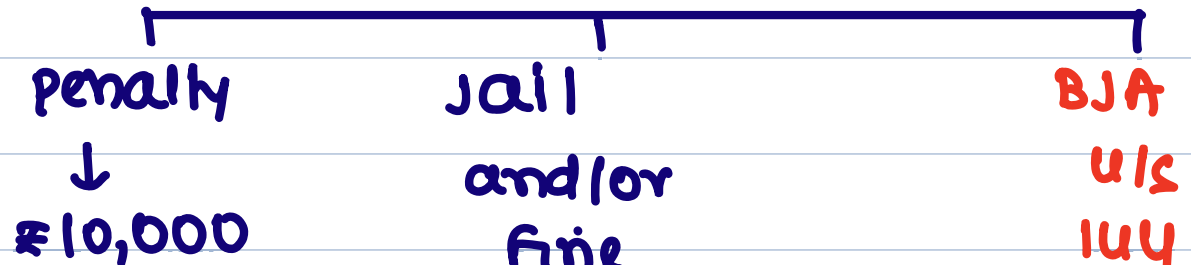
- Auditor to **furnish audit report** within:

- time **specified** by AO.

- AO may grant **extension** (max 180 days)

— suo moto  
— req. by auditor.

- Failure by assessee to get special audit:



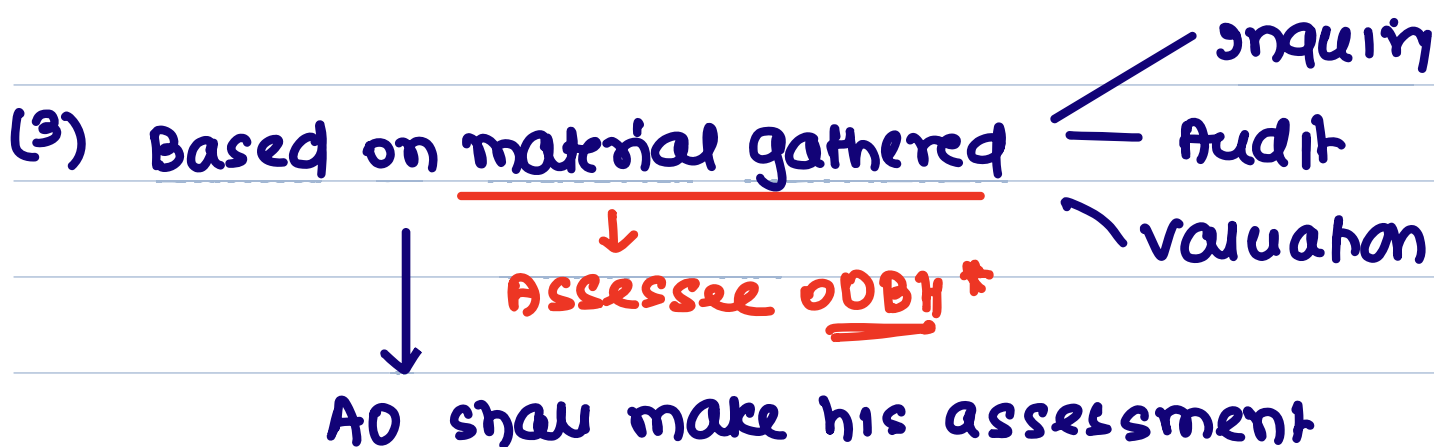


Except: when failure is due to fault on part of CA.

[Swadeshi Polytex Ltd

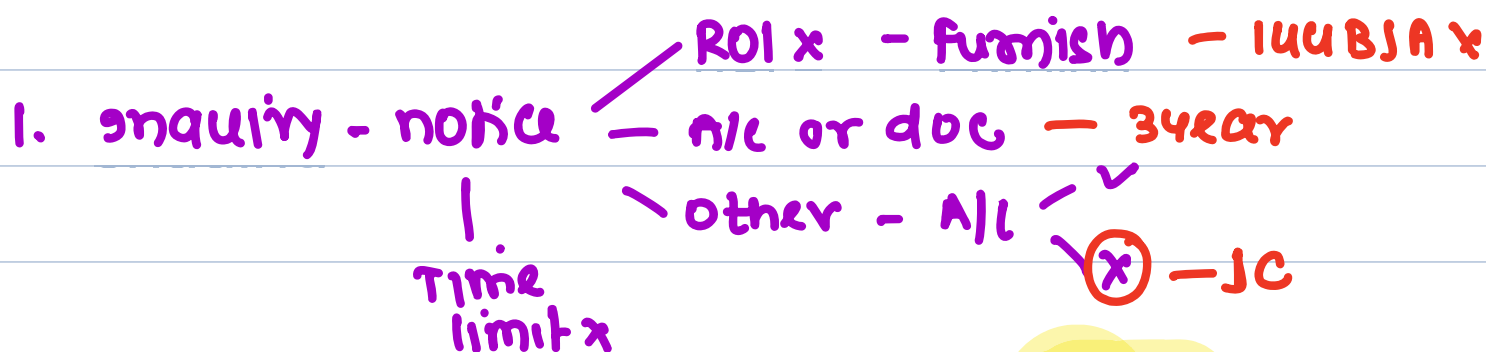
- CA/CMA Nominated by: vs. CIT]
  - Fees decided by: PCC/CC/PE/C
  - Fees paid by CQ

[3750 - 7500 /hour]



\* NO OOBH — BJA u/s 144

### Summary - 142



2. info - enquiry

3. Proceeding - AO

complex Dept

AOBH  
Audil  
Valn. - cMA



peel/pele - Nominate  
- Fees  
- Pay (9)

Report  
max 180d

Swadeshi

Fees  
3750-7500

use - assessment  
OOBH  
(N.A - BJA)

failure  
BJA

### Assessment

summary  
asst.

scrutiny  
asst

income  
escape  
asst.

Best  
judge  
ment  
asst.

Block  
asst.

↓  
143(1)

↓  
143(3)

↓  
147

↓  
144

↓  
(Relates to search & seizure)



## (1) Summary assessment:



ROI  
----- A/O  
Process  
100%

- maths
- inconsistency - prior system
- incorrect claim - apparent

T1 ✓

- 26 AS
- 80 TTA - 10,000 | If OS - 4000
- Sec 35 - 200% - 100%
- Sec 24 - 30%
- salary - 75000
- HRA - rent - pan.

- Audit report

entt - 10 lakhs  
→ 438 - X → claim - r.

-----  
30.09      31.10  
                 ↓ ROI  
                 system .

- ROI - 10%

- chp via - pay c.



Assessee  
- OOBH (30d)

Adj.

TI                    xx

TI                    xx

Tax

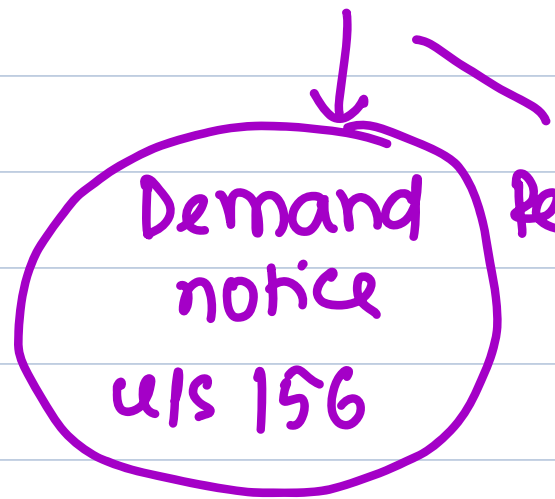
Tax                    xx

entt.

entt                    xx

fees

fees                    xx



30 days



Mr. Tushar

PY 23-24

...

PY 24-25

..

PY 25-26

Loss 3L

x

50L

ROI ✓

x30%



15 (1)

Revenue

~~100  
 5000  
 (3000)~~ 
  
 4900

AO gadha hai

Court

143(1)

(1) where ROI is furnished

u/s 139 (1)/(4)/(5)/8A

or

Response to notice u/s

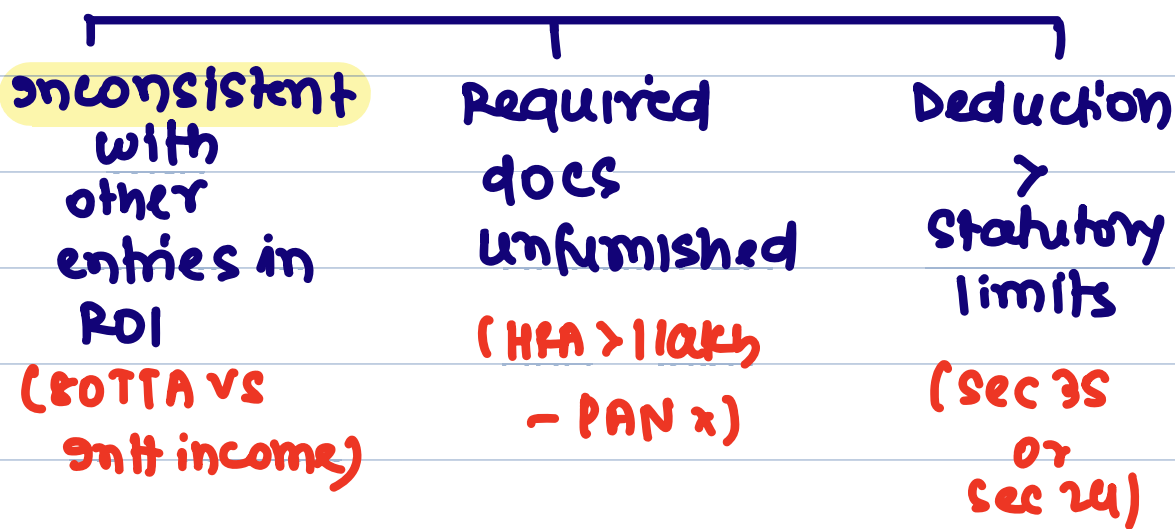
142(1)



ROI shall be processed as below:

a. total income/loss recomputed considering:

- arithmetical error
- incorrect claim - apparent from record.



- inconsistency w.r.t prior



- disallowance of loss claimed if loss return u/s 139(3) not filed.

- Adj. due to **audit report**

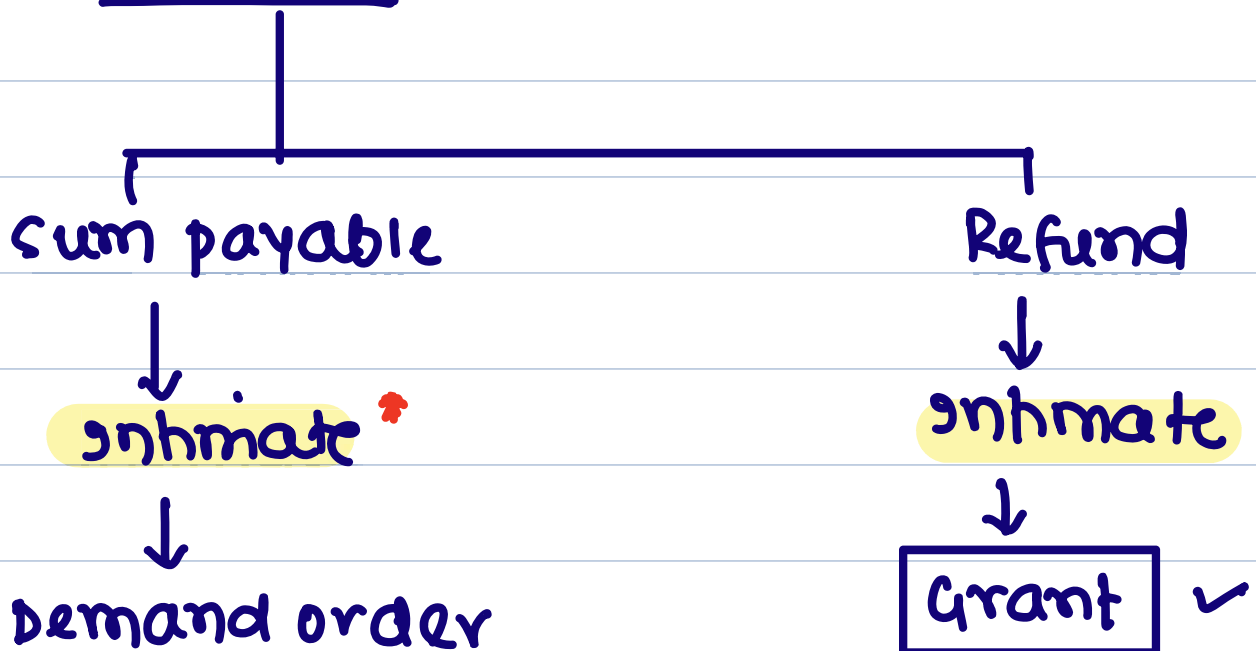
- Disallowance  $\left\{ \begin{array}{l} \text{IOAA} \\ \text{VIA - Part C} \end{array} \right\}$  if ROI is filed late.

No adjustment unless intimate to assessee



30 days to respond.

b. Recompute Tax, Intt & fee based on (a)



u/s 156



YOUR CA BUDDY  
CA SHUBHAM SINGHAL

Pay within 30d

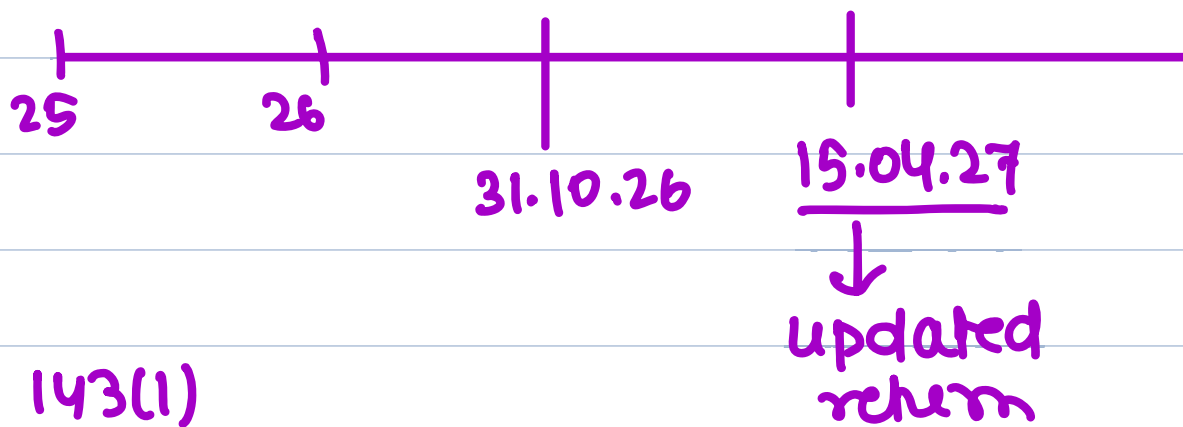
\* Send intimate even if there is change in total income but no refund/Payable

$$TI = (8 \text{ lakh}) \xrightarrow{\frac{Rx}{Px}} (7 \text{ lakh})$$

Note: If no changes, acknowledgement = deemed intimation.

Note: Time limit for intimate u/s 143(1):

Send within → Qm from EOFY (ROI furnished)



a. 31.12.27

b. 31.12.26

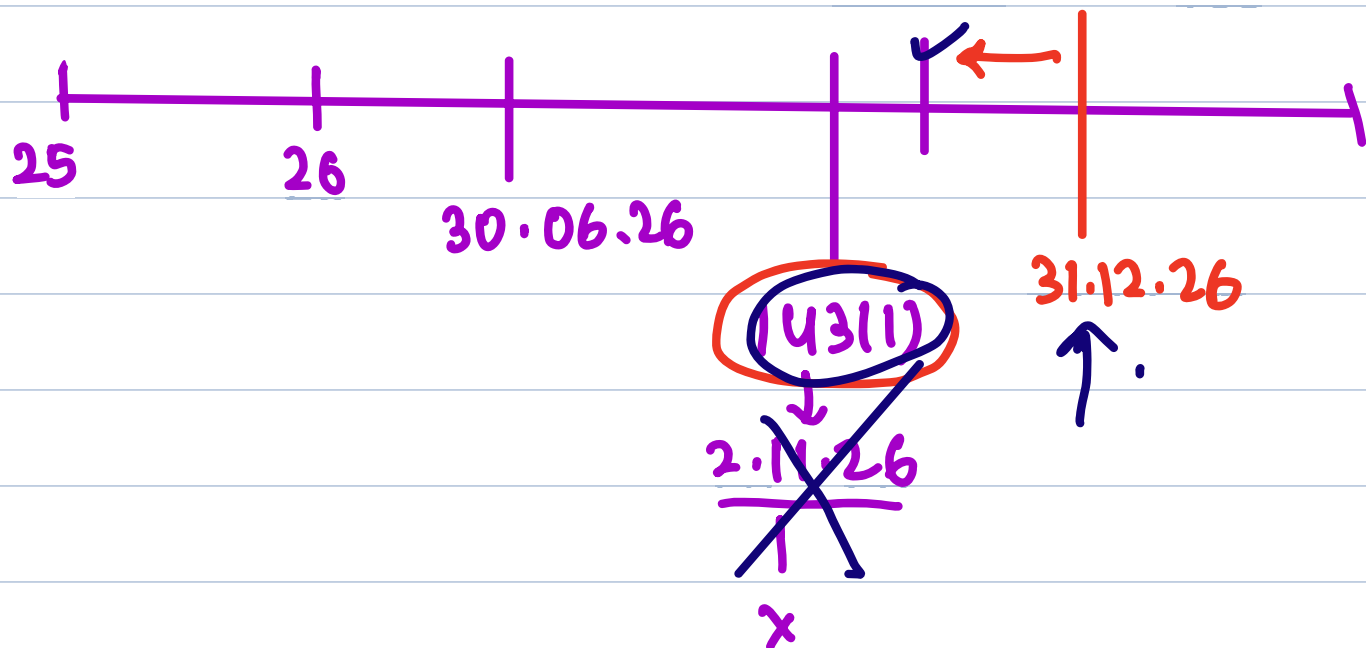
c. 31.12.28

d. NOTA.



Revised return ?

5.11.26 ✓ Yes.



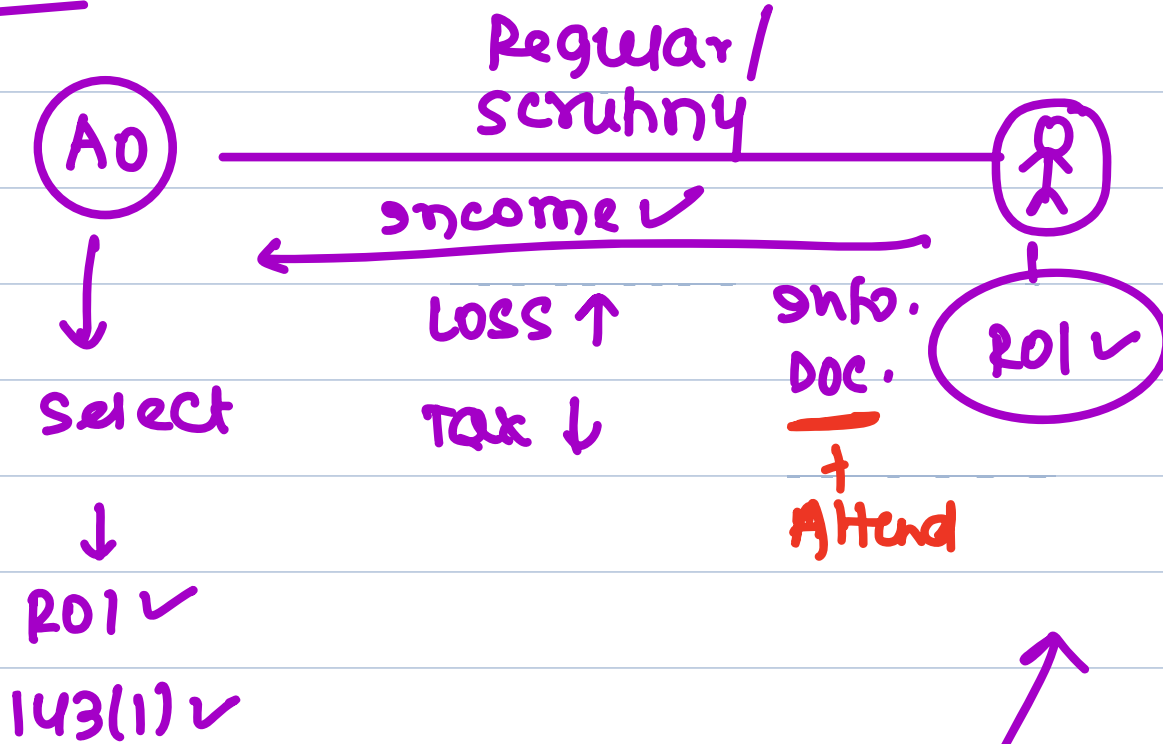
Note: summary asst. is a **preliminary** **asst.** intimation u/s 143(1)  $\neq$  completion of asst.

CIT vs. Maharashtra Sugar Mills Co Ltd :

AO is duty bound to guide assessee in every possible manner.

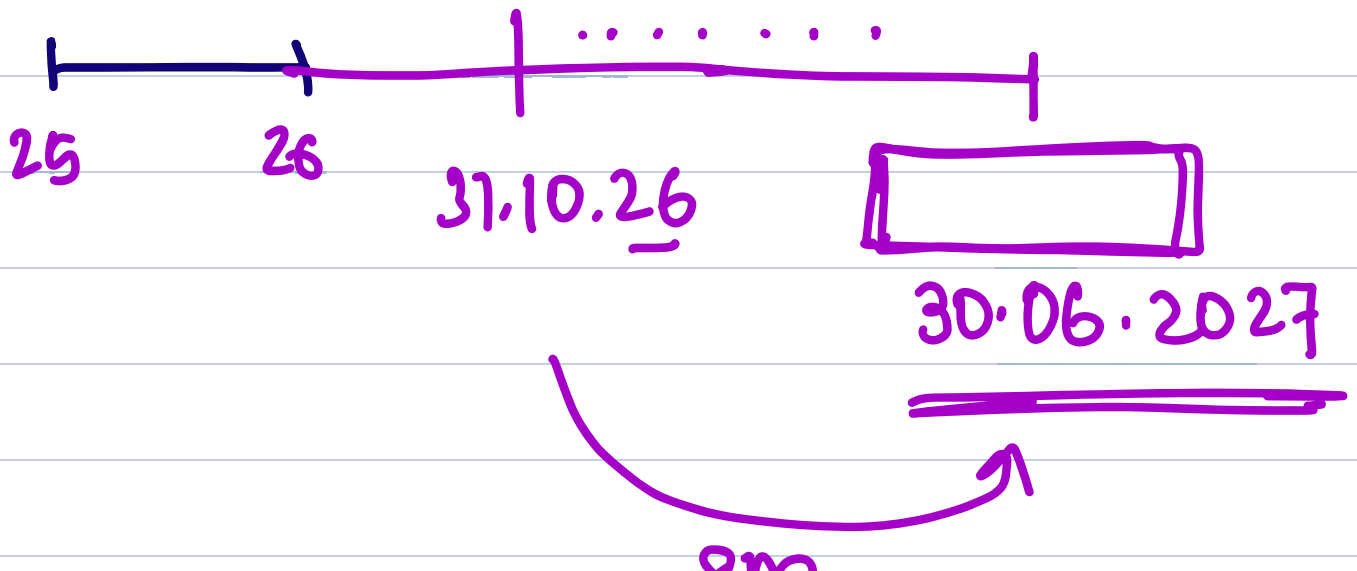
$\therefore$  AO is bound to allow set off of loss even if assessee failed to claim in RO1.

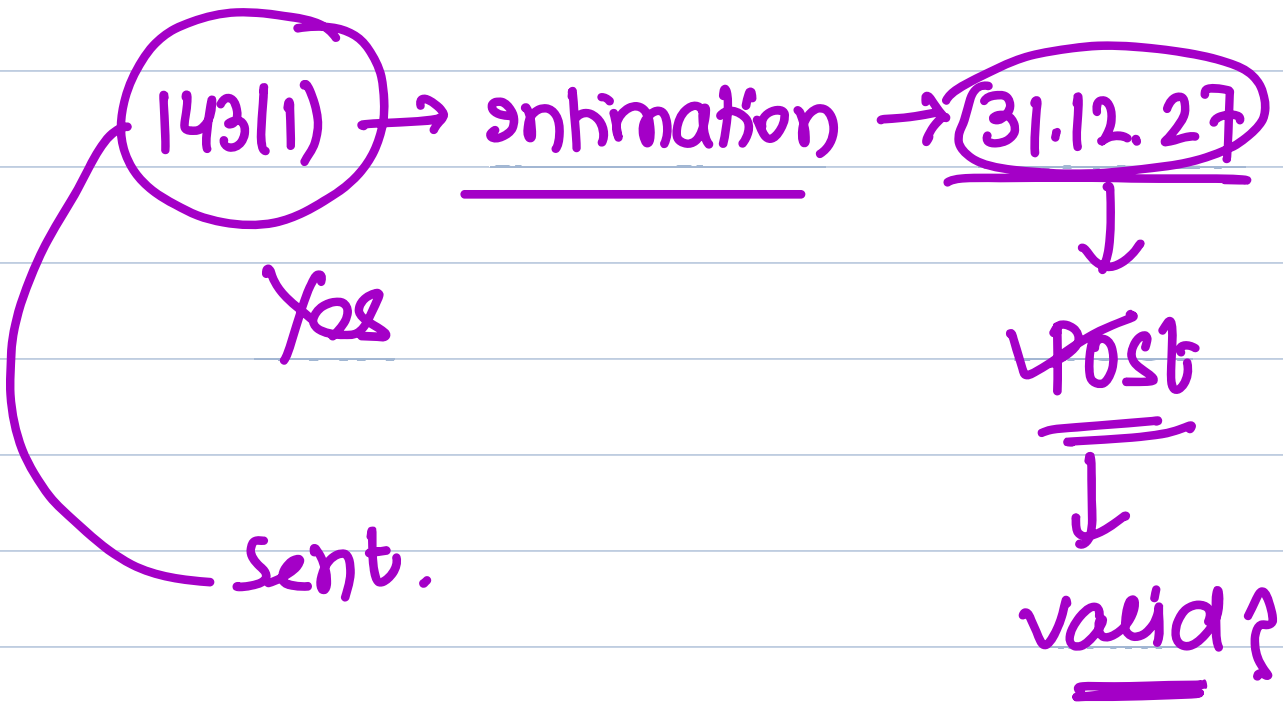
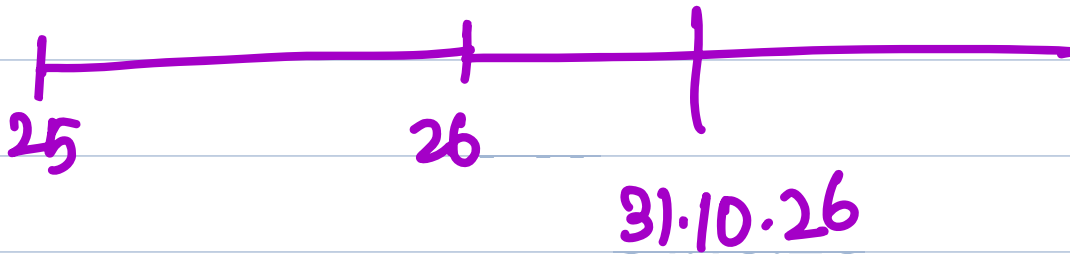
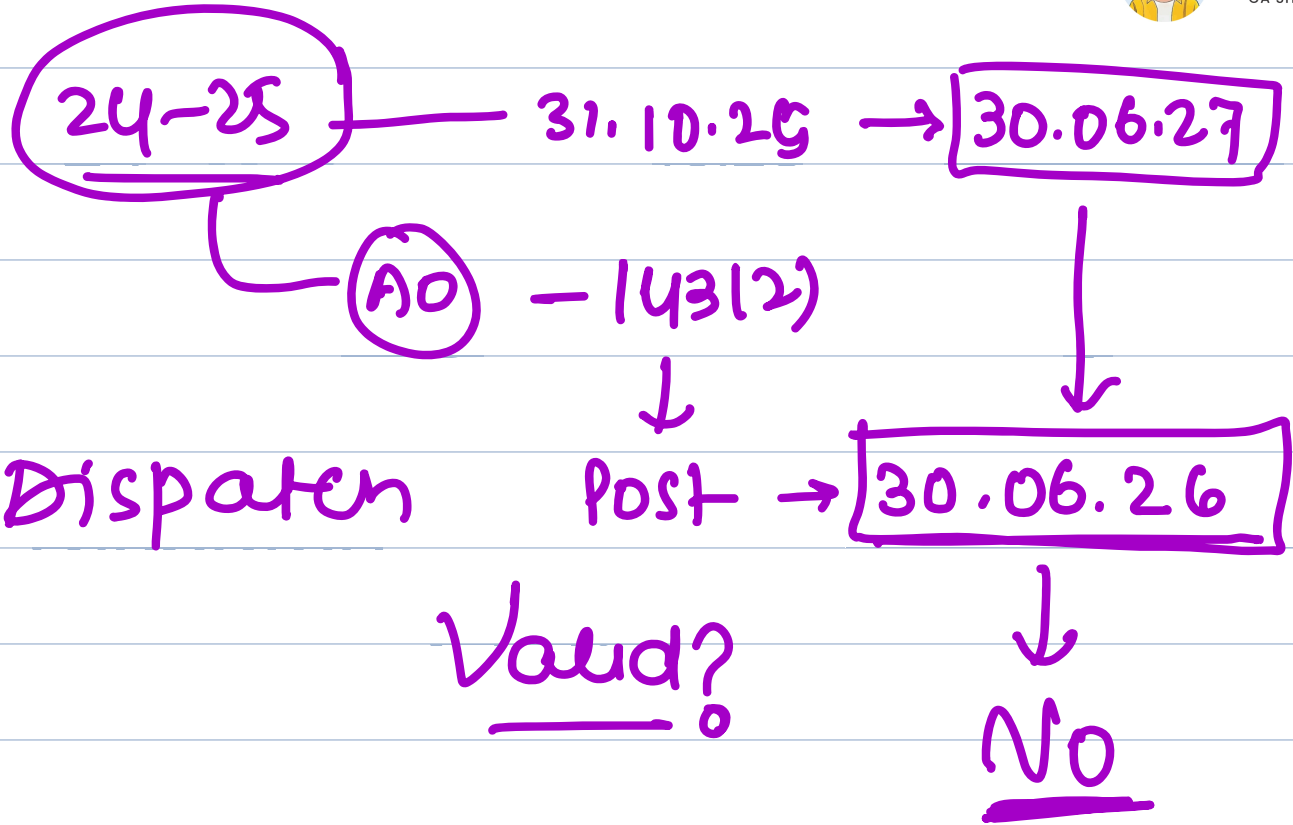
143(3) :



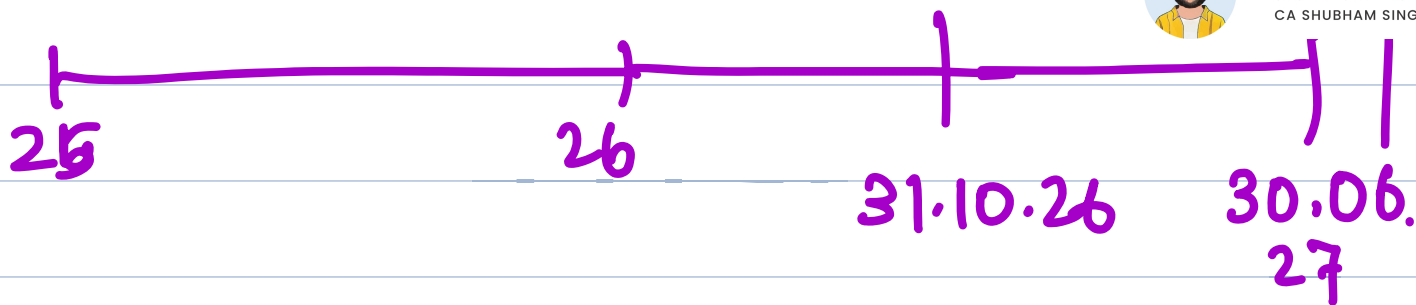
NOTICE u/s 143(2)

serve: within 3m from EDFY (ROI furnis'h)





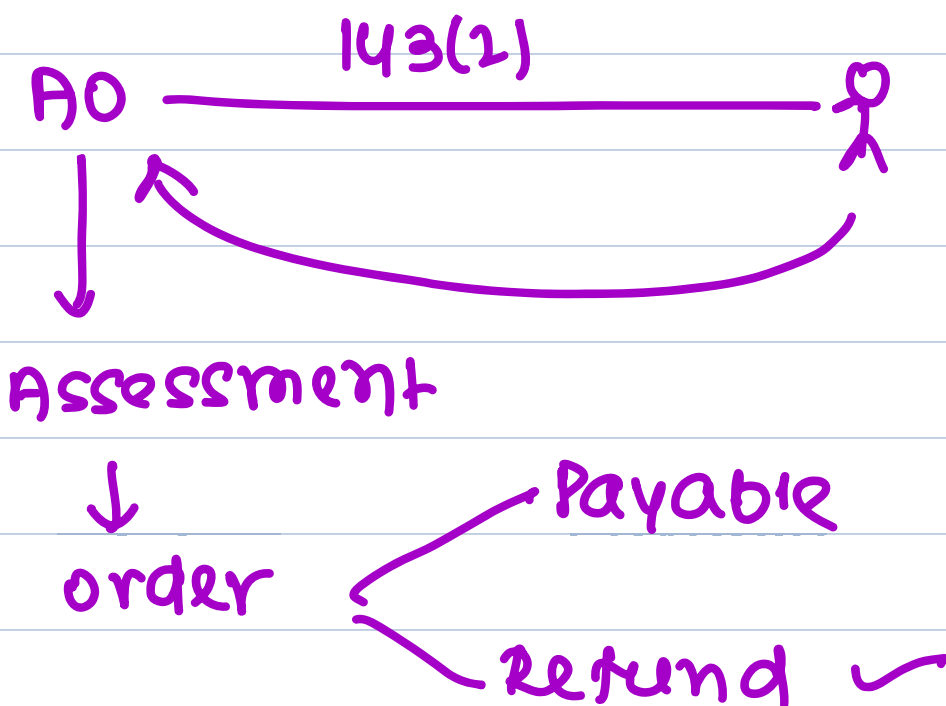
143(2) (Senre)

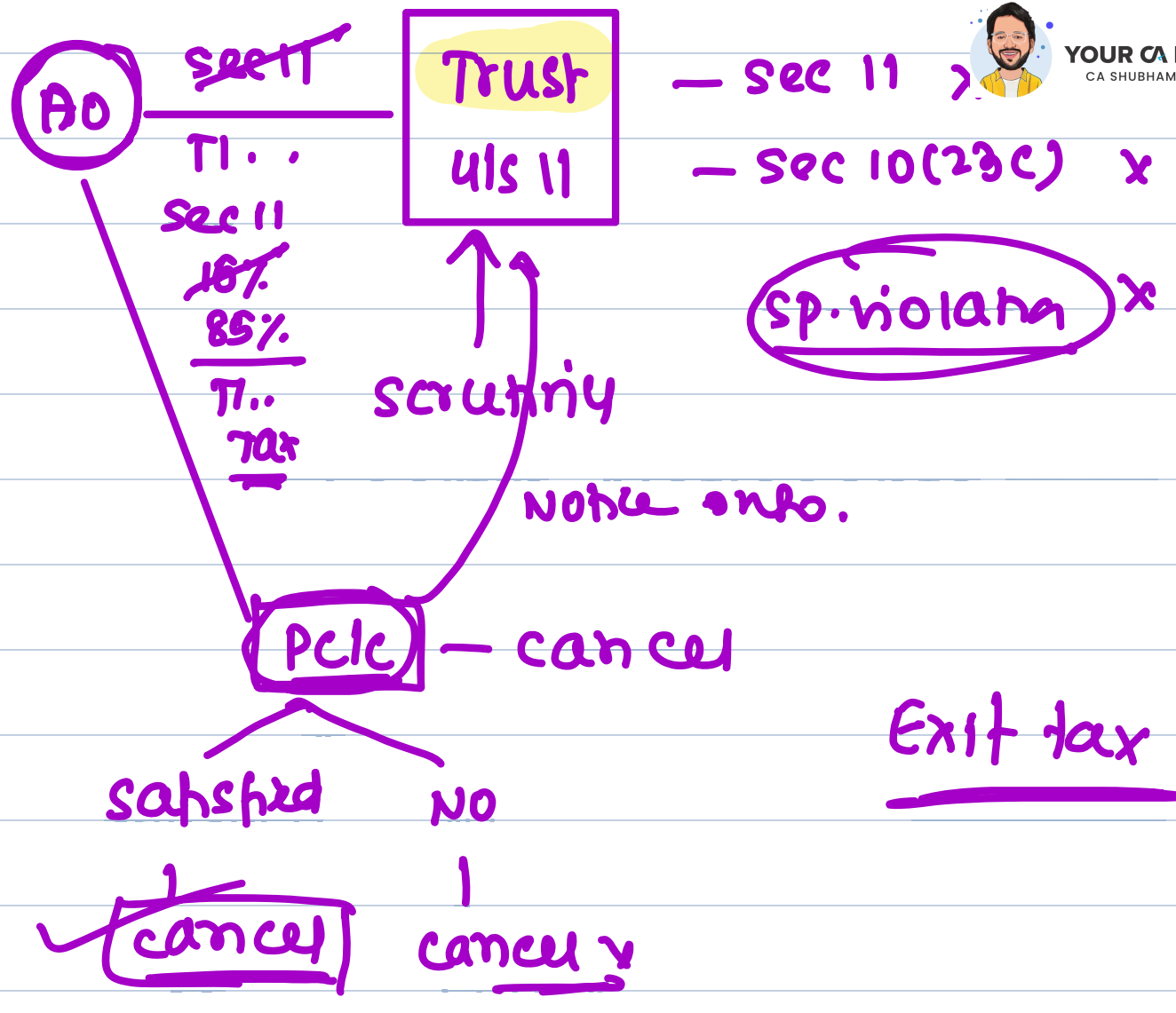


↓  
143(2)  
same  
↓  
valid ✓

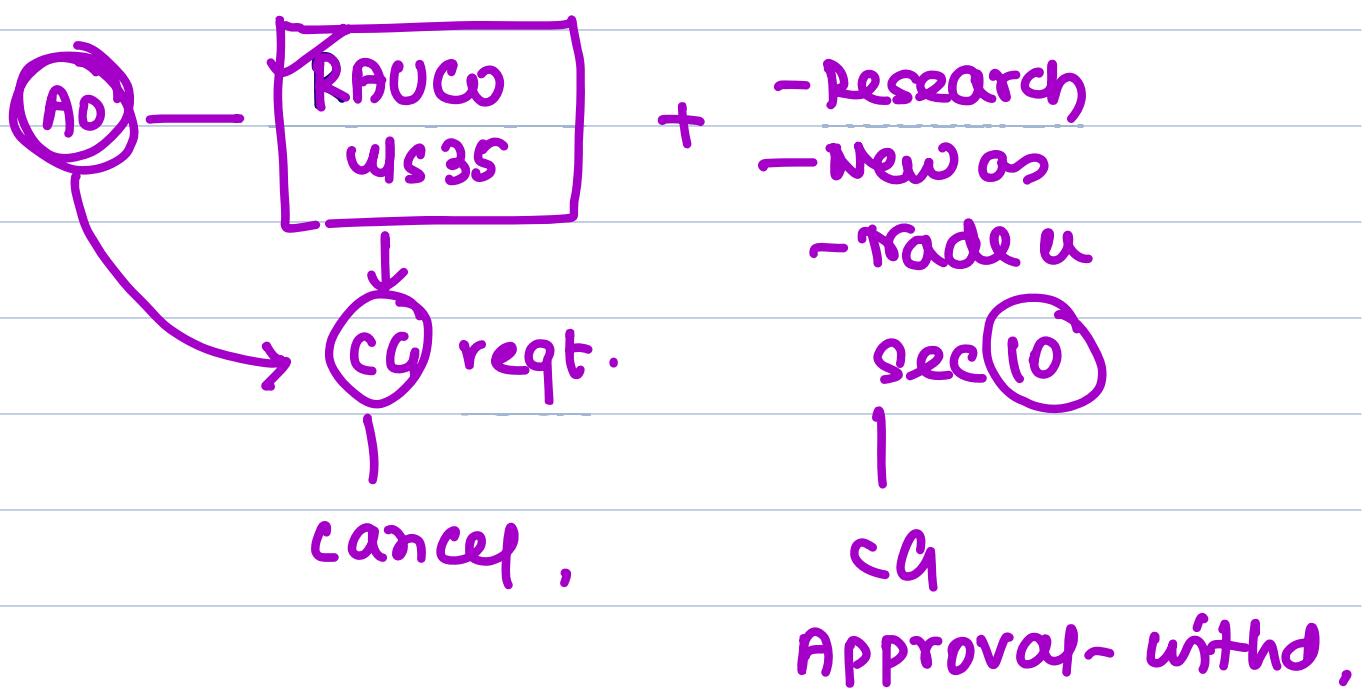
Return  
xyz ✓

→ 143(2)  
Addition? .





Exit tax



26-27



31-03-28

30.06



YOUR CA BUDDY  
CA SHUBHAM SINGHAL

order

12m from  
EOFY (ROI)



NO

~~31.12.27~~

31.03.28

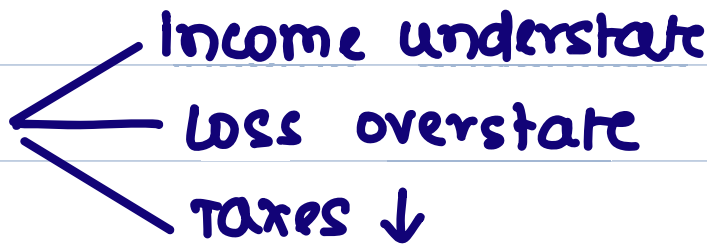
143(2) & (3): scrutiny assessment:

143(2): Notice

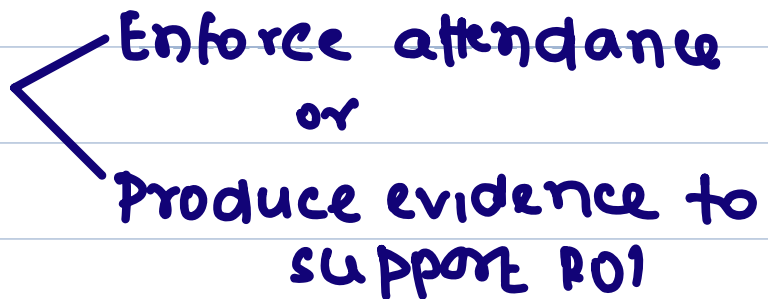
Where ROI is furnished



AO ensure



serve a notice



within 3m from

EOFY (ROI furnish)

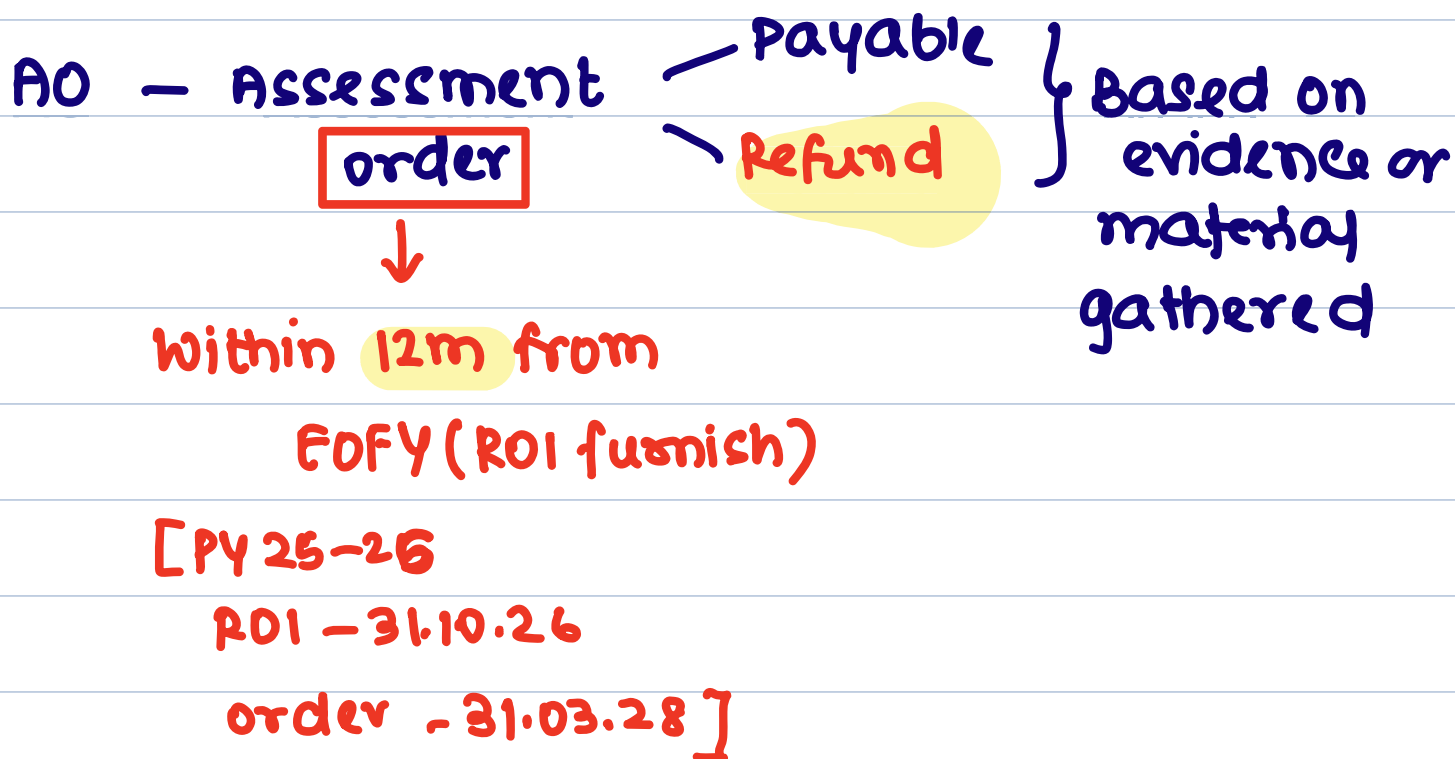
[ P4 25-26 ... 30.06.27 ]

Note: word used u/s 143(1) was sent



Note: where first notice is served properly, subsequent notice may be sent beyond due date.

143(3): Scrutiny / Regular assessment:



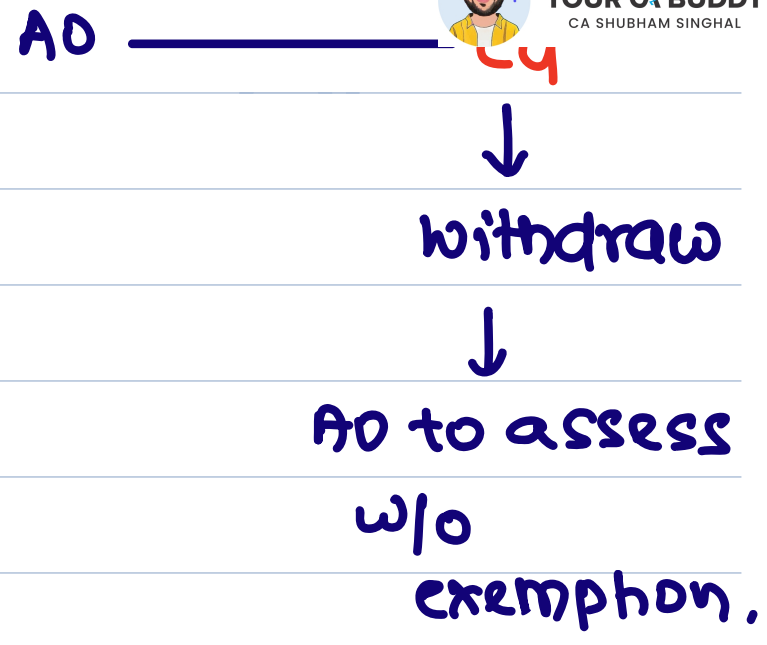
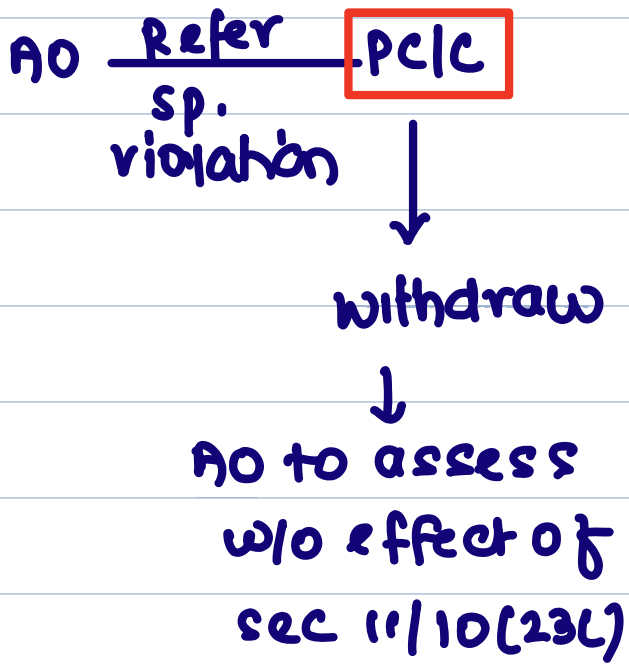
Regular assessment for:

Trust u/s  
11 or 10(23C)

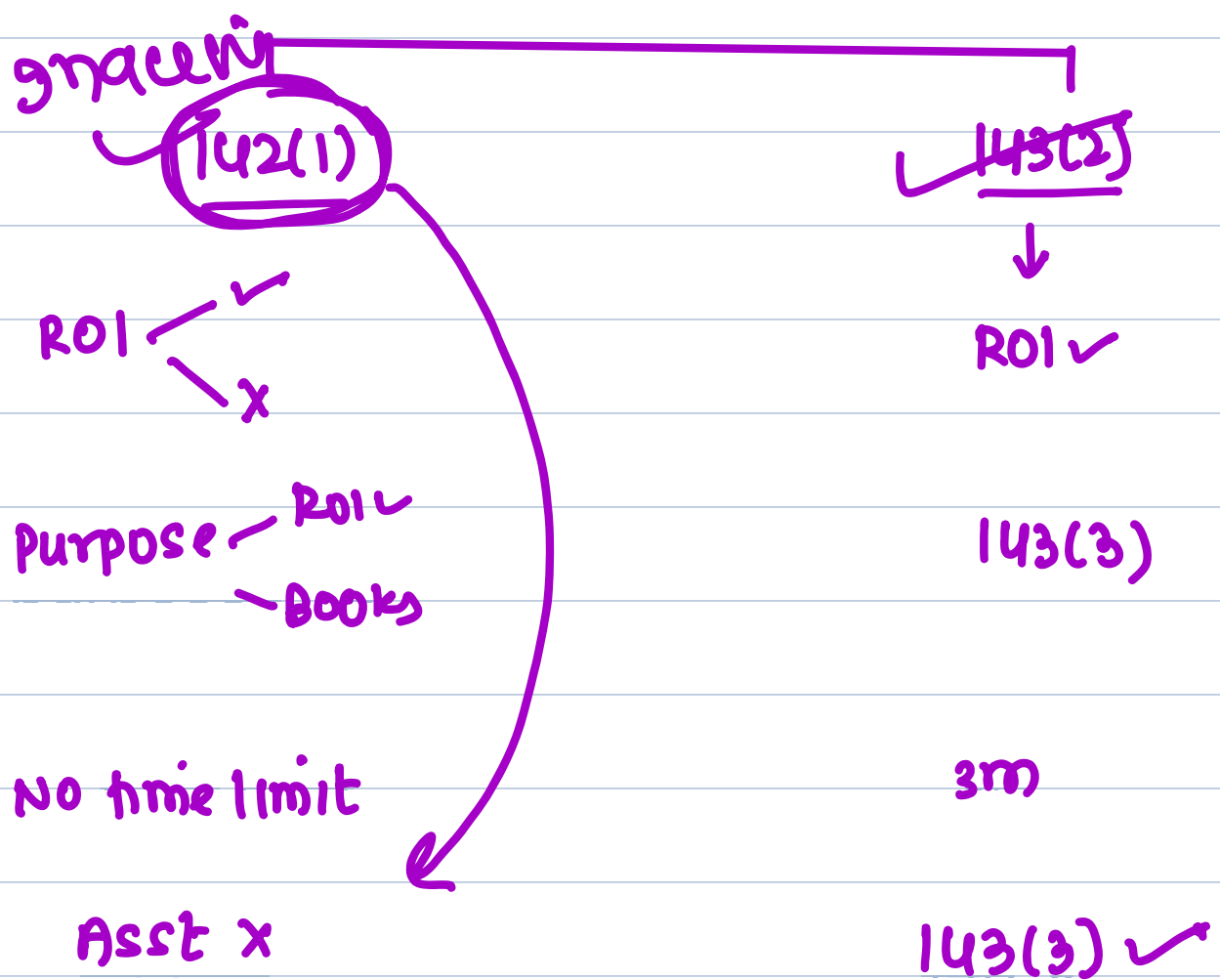
RAUCO  
u/s 35

- Research asso.
- New agency
- Institution

↓  
sec 10



Note: Notice u/s 143(2) is **mandatory** for asst. u/s 143(3).

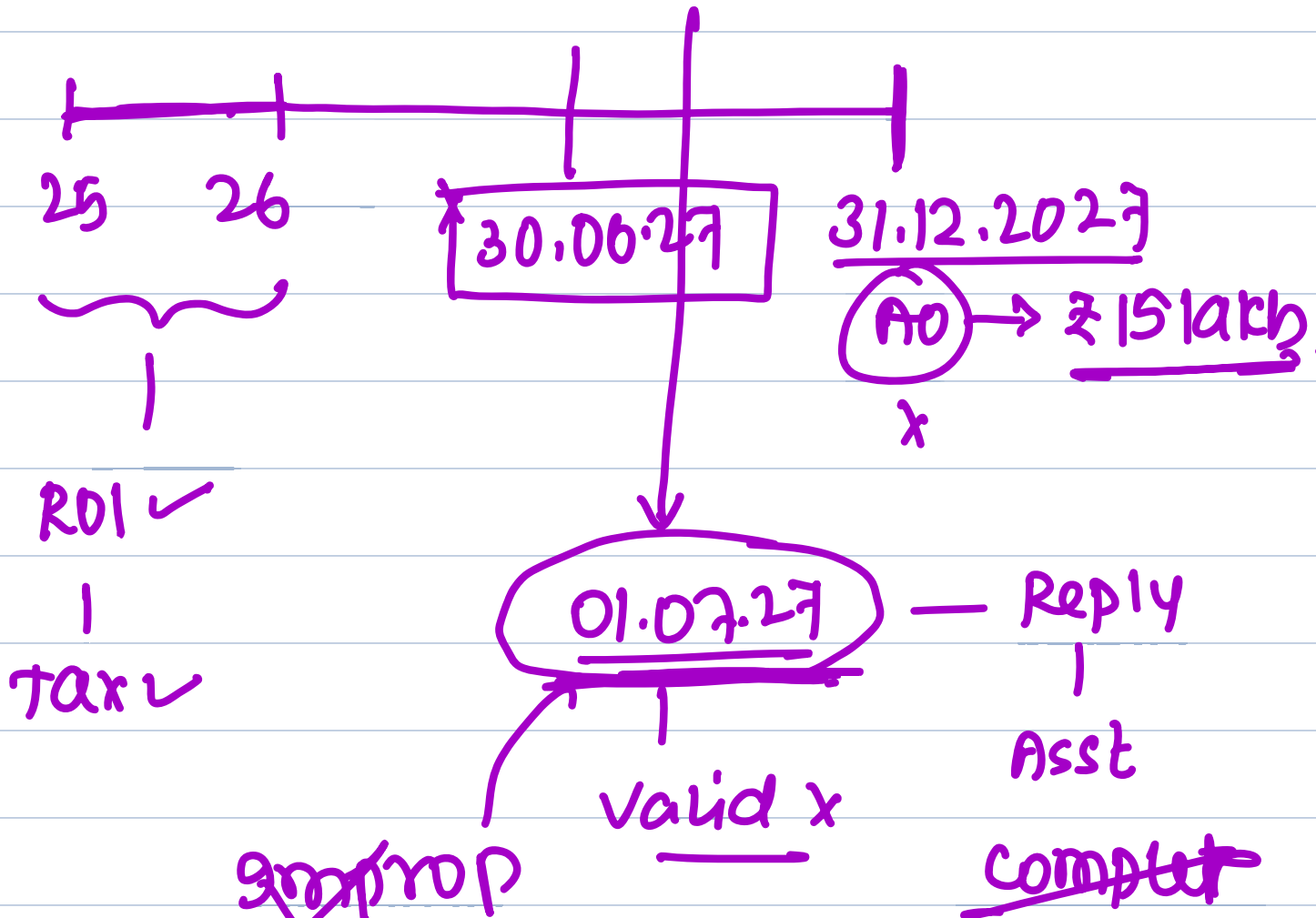
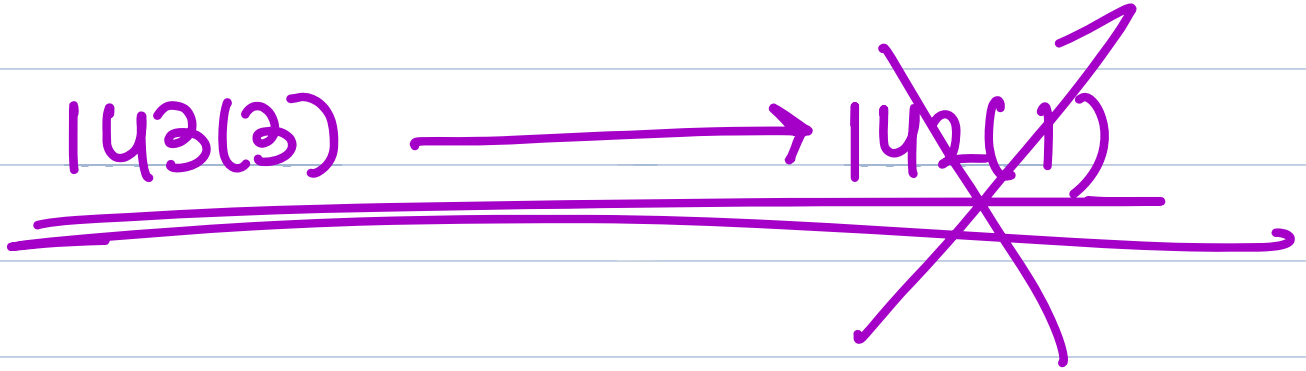




143(1) - 143(1) x

143(3) - 143(2) ✓

144 - 142(1) x



~~prop~~  
~~file~~

Time  
happy

Mr. Raj.

CA x  
DOC x



01.07.

CIT(A)

40%

(CA)

~~15 lakh~~

AO — (X)

292BB: Curing of defect in notice:

Where assessee

Participates  
or  
co-operates

w.r.t. asst.  
related inquiry

It shall be deemed that notice is properly served upon him

He shall be precluded from raising objection that:

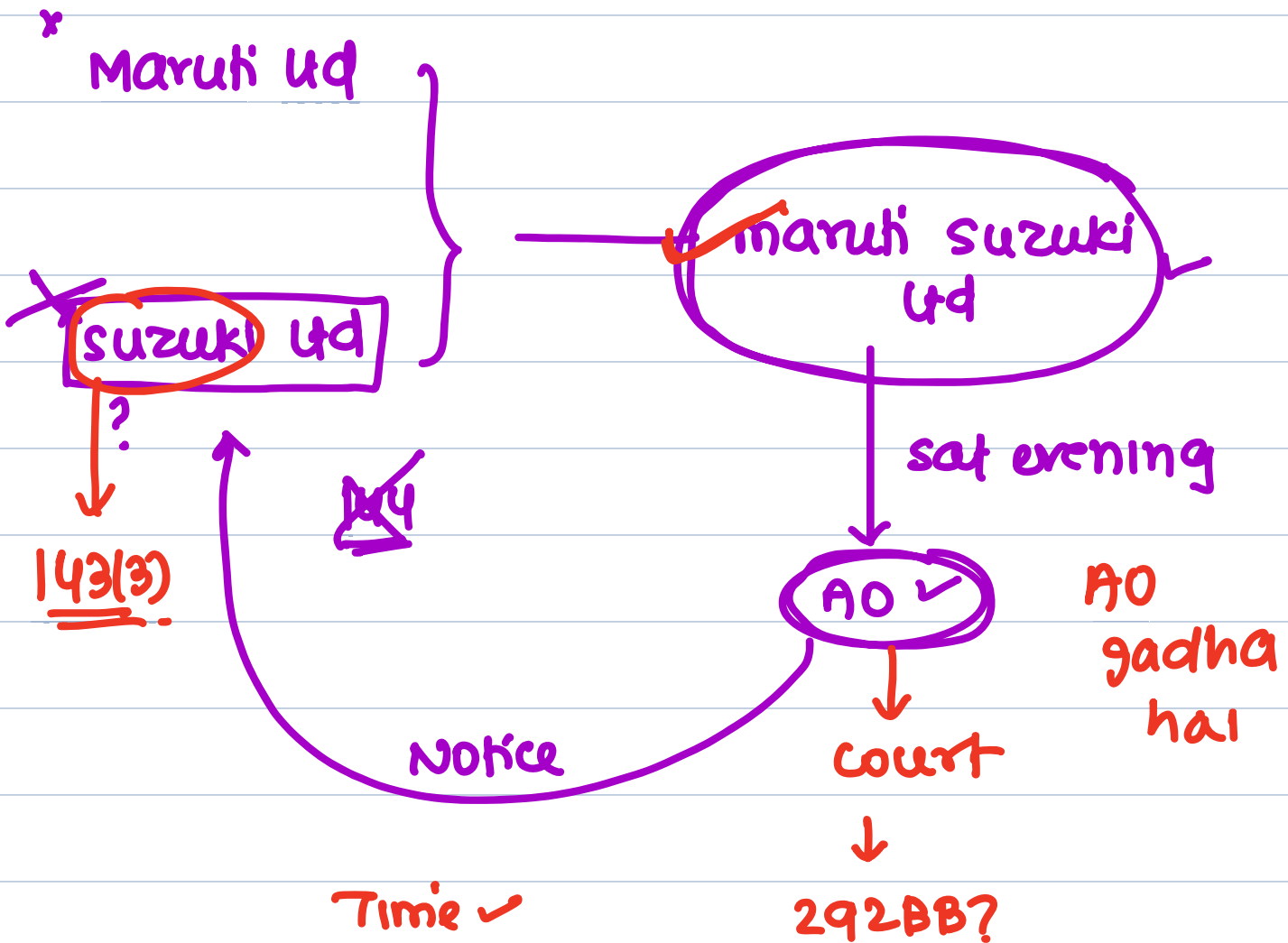
Notice inc      not timely      served in

not served  
upon him.

served

CIT vs. Laxman Das Handewal:

Sec 292BB can only help when notice is  
issued. Non-issuance of notice cannot be  
cured u/s 292BB.



CIT vs. Maruti Suzuki Ltd

After amalgamation, notice was served upon Suzuki Ltd - is it valid?



No. ∴ Suzuki Ltd ceases to exist  
It is not a person.

- Even if Suzuki participated,  
sec 292BB cannot cure such  
illegality.

- such asst proceeding - void ab  
initio

### 144: Best judgement assessment:

If a person fails to:

	142(1)	142(2A)	143(2)	145
File RO1	notice	special	fail	AO is
- 139(1)		audit		not
- 139(4)	comply x			satisfied
- 139(5)				with
- 139(8A)				BOA.

AO shall compute total income to the best of his judgement



↓  
taking into account material gathered ~~arbitrarily~~

↓  
Give assessee a SCN u/s 144 as to why BJA shall not be made

↓  
Pass BJA u/s 144 — Payable  
  ~~Refund.~~

Note:

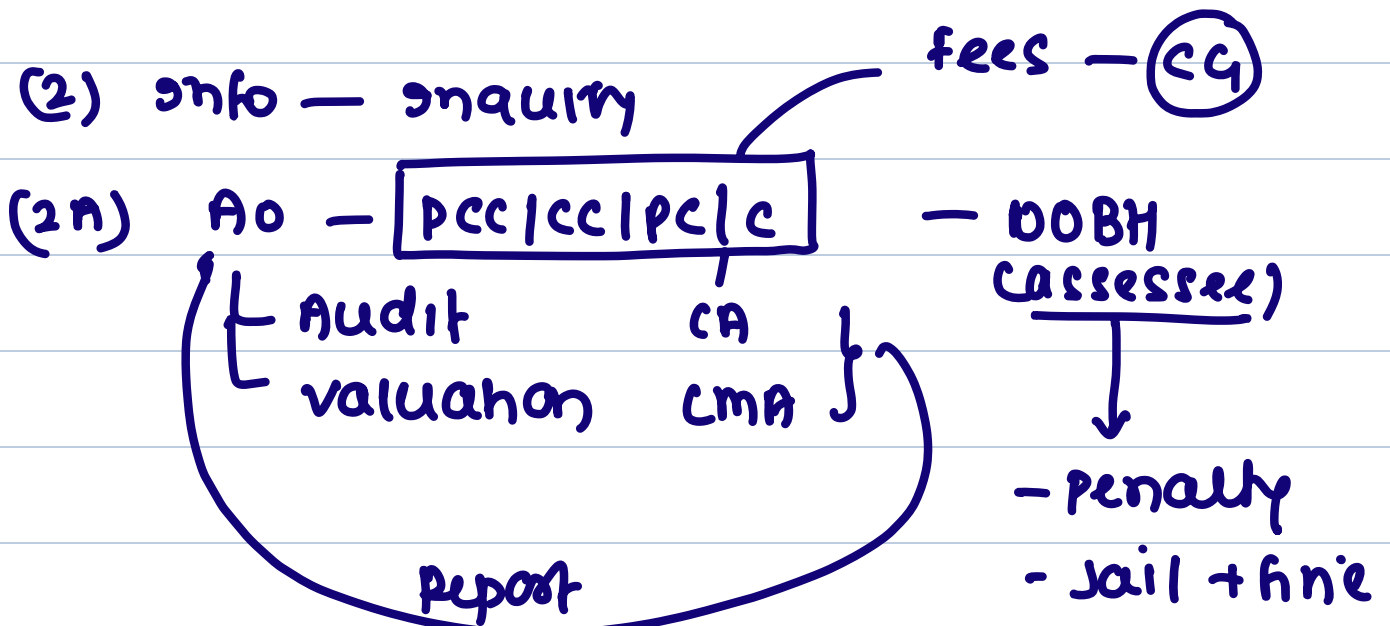
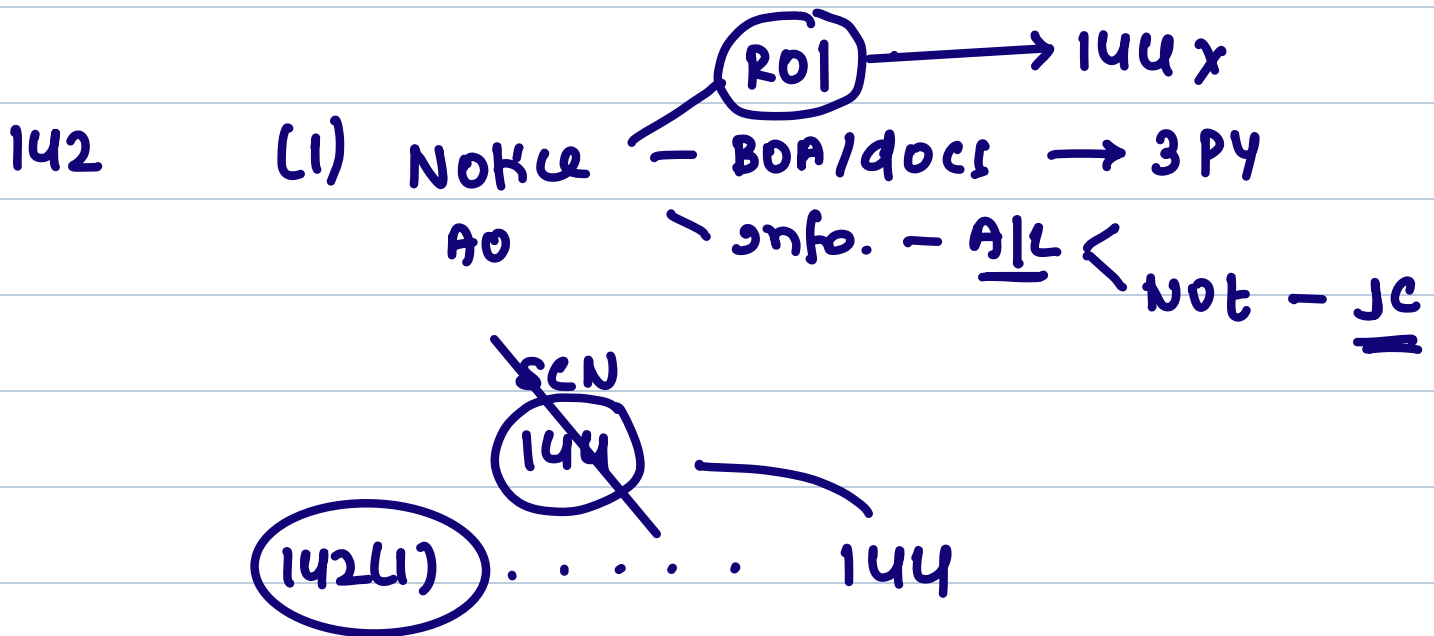
1. SCN N.A. if notice u/s 142(1) is served.
2. Time limit: 12m from EOFY (ROI furnish)

7/9/12



- 132 : Search & seizure
- 132A : Requisition
- 133A : Survey / TDS / TCS

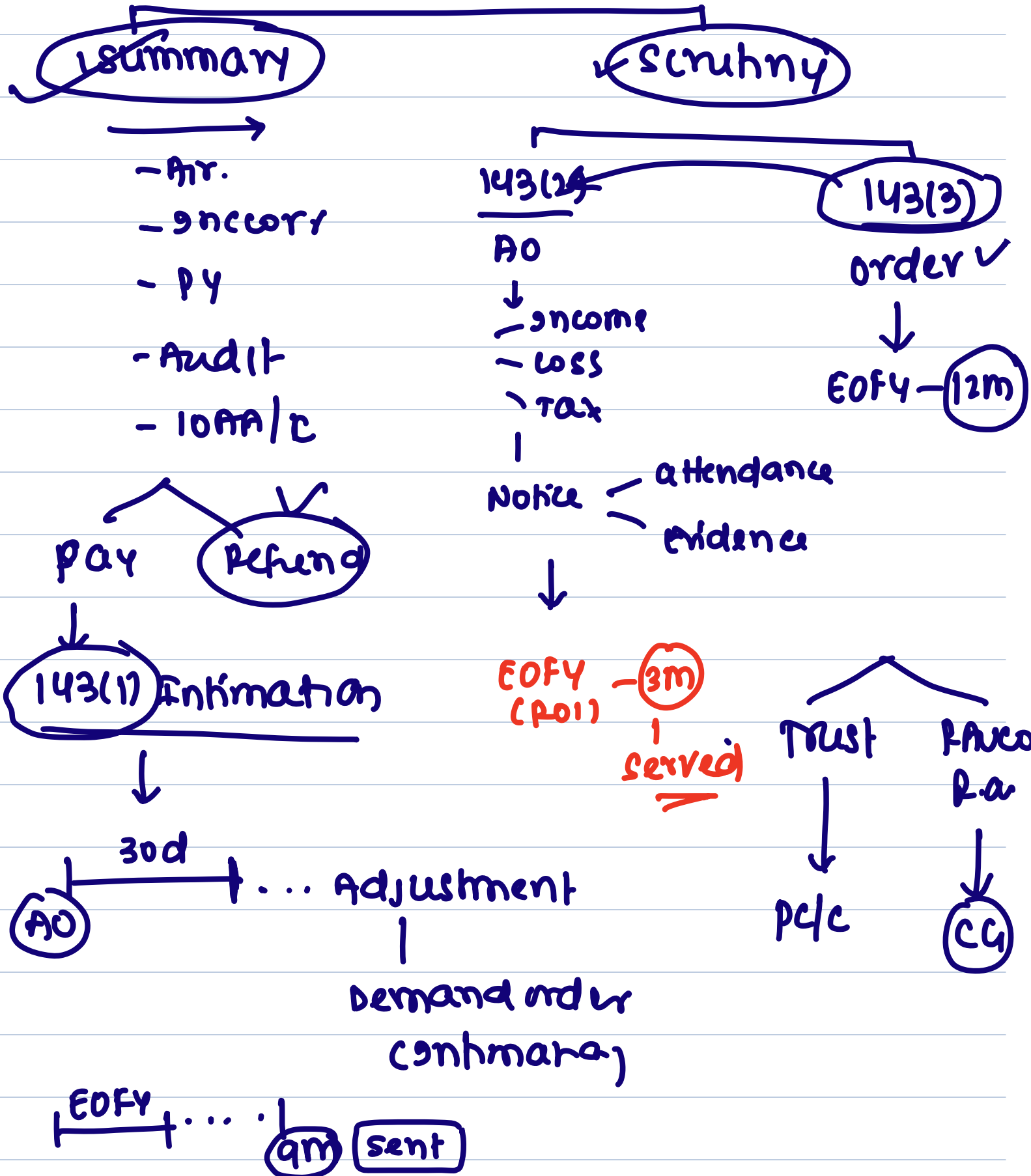
- 140A:
- Tax
  - intt
  - fees





143

# Assessment



# Acknowledgement



YOUR CA BUDDY  
CA SHUBHAM SINGHAL

AO - set off - ✓

292BB

Co-op

- Him
- Timely
- Improperly

Laxman Das  
kha

↑  
Complets

CIT vs. manuk Suzuki

- N.
- G.T.A.
- void ab initio

292BB<sup>x</sup>

142(1)

Asst x

Time limit

143(2)

143(3)

3m

ROI ✓ ROI x

ROI ✓



YOUR CA BUDDY  
CA SHUBHAM SINGHAL

144 BJA

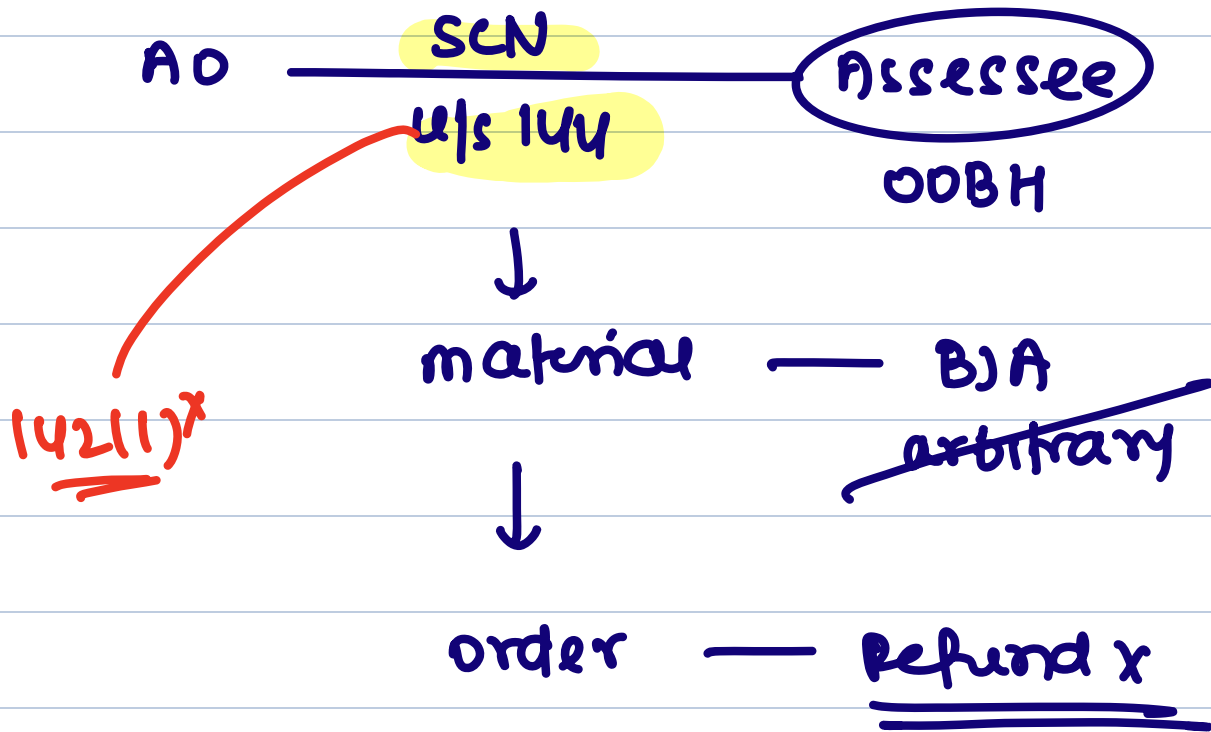
ROI x

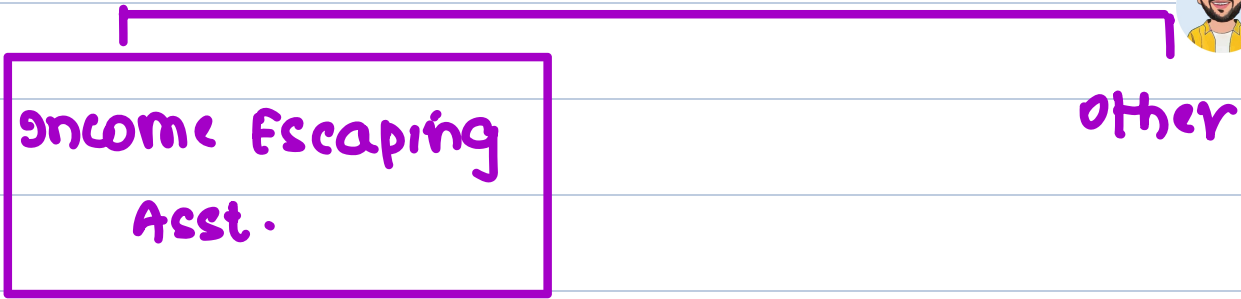
142(1)

142(2A)

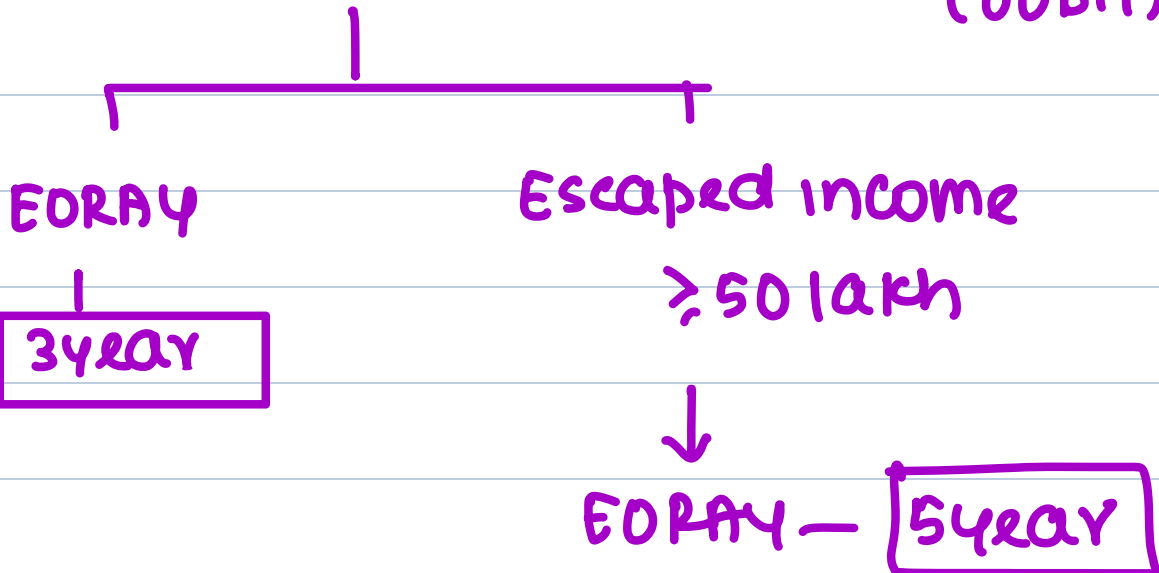
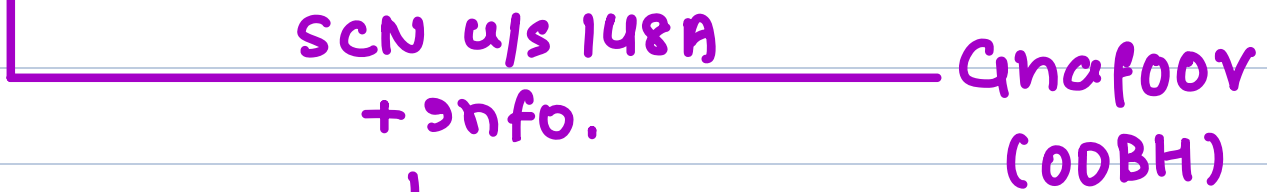
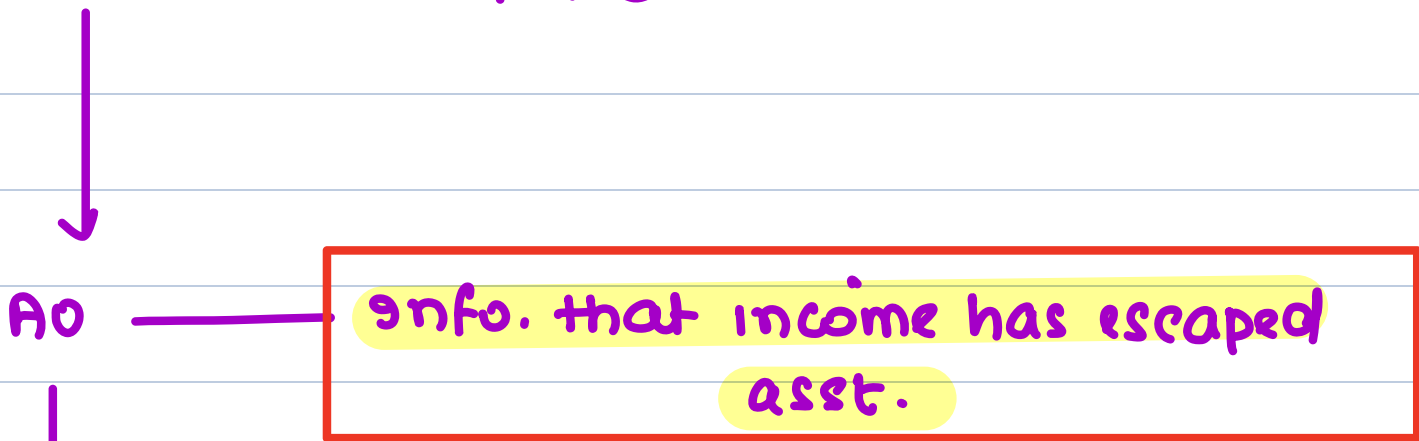
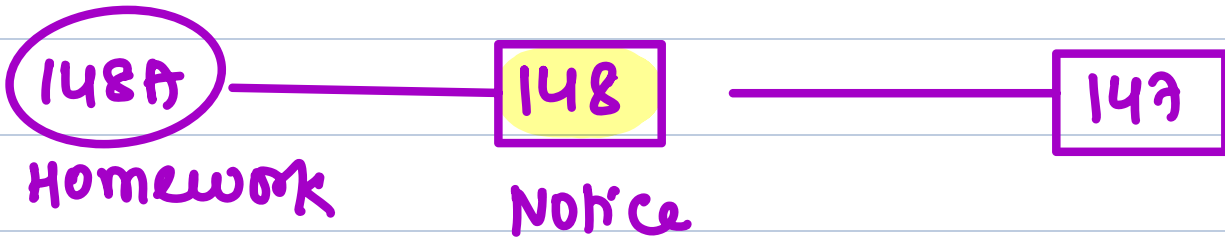
143(2)

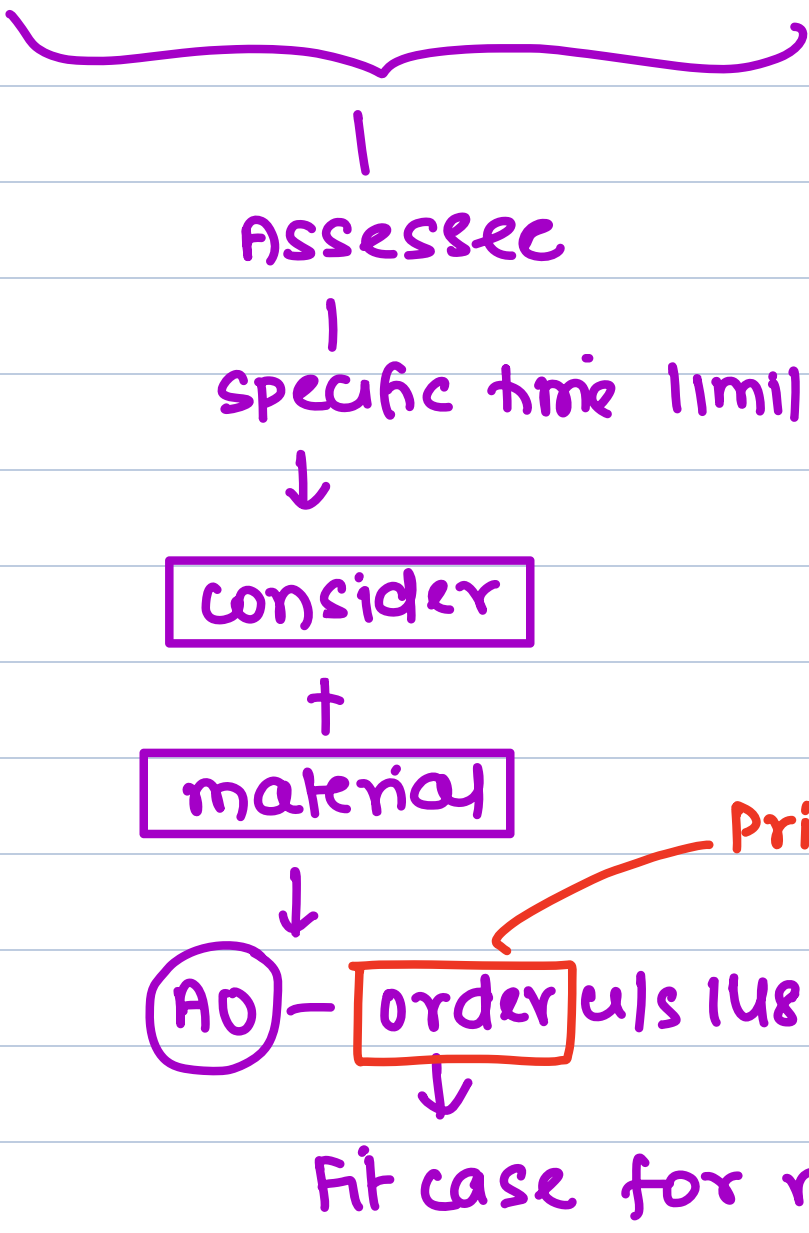
145





Income escaping asst.





- Add C/D
- Joint C/D
- Deputy ID
- Assistant D
- ITO

148:

FOM - (3m)

AO

Assess



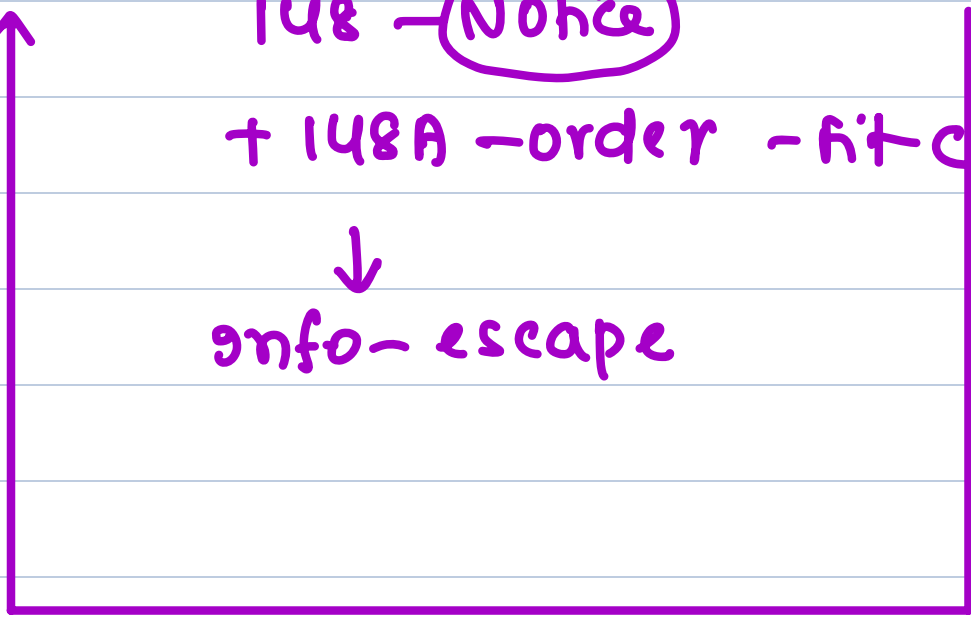
YOUR CA BUDDY  
CA SHUBHAM SINGHAL

148 - Noice

+ 148A - order - fit case



gnfo - escape



ROI

FOM - 3m ✓

139

Delay

~~139~~

148 noice

- JC/AC/JDIAD

Approval?

Time limit

scn

..... | ..... |

order

148A

148

FORAY

≥ 50L

FORAY

≥ 50L

3y

FORAY

5 year

3y  
3m

5y  
3m

AO ————— Ghafoor

- 1. info.
  - 2. 148A - SCN - OOBH 3y  
5y
  - 3. consider + material + JC/Addc/D
- |  
order - fit - (148)

148A



148

1. AO — 148 notice

2. ROI file - EDM — (3m) — 139  
(issued) 139x

3. Prior approval — N.A.

4. Time limit — 3y 3m  
                          — 5y 3m

Info. that income has escaped tax:



(i) Risk mgt strategy (SFT - 26500)

(ii) Audit objection

(iii) info u/s 90/90A

(iv) info u/s

135A

133

133B / 133C . .

134

135

(v) court / tribunal order

(vi)

133A : survey

- Exm: TDS/TCS survey

RMS      Audit      90/90A      135A      court      133A

132 : Search & seizure

(IEA?)

~~IEA ✓~~

~~148A~~

~~148~~

147

Block assessment



- RMS
- Audit
- 90190A
- ~~135A~~
- Court
- 133A

135A

:

- 133
- 133B
- 133C
- 134
- 135

Faceless



148A - SCN



JC/JD/AC/AD



148A - order



148 - notice



~~JC/JD/AC/AD~~



148A - N.A

SCN



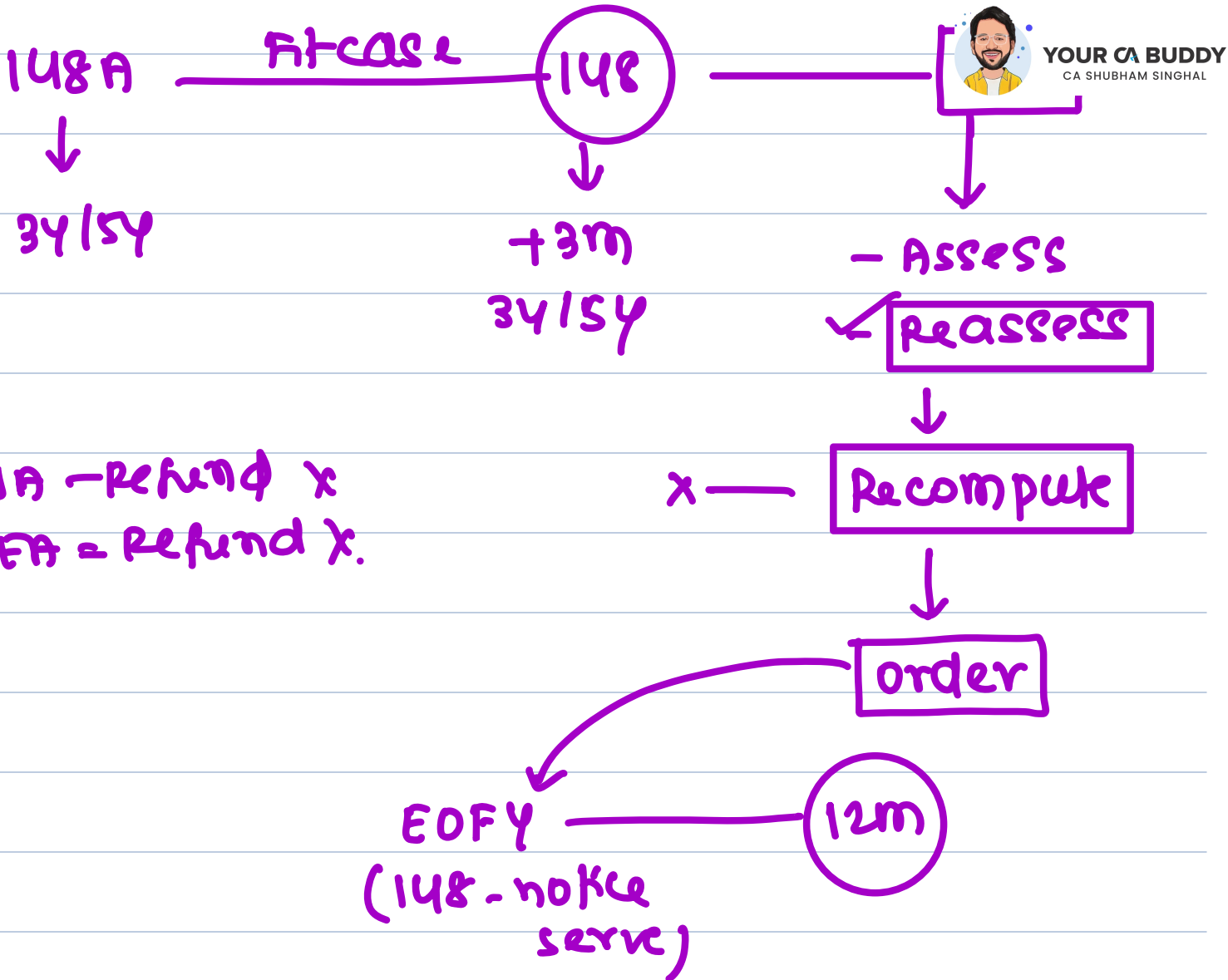
148 - notice  
ROI ✓

JC/JD/AC/AD

- Approval?

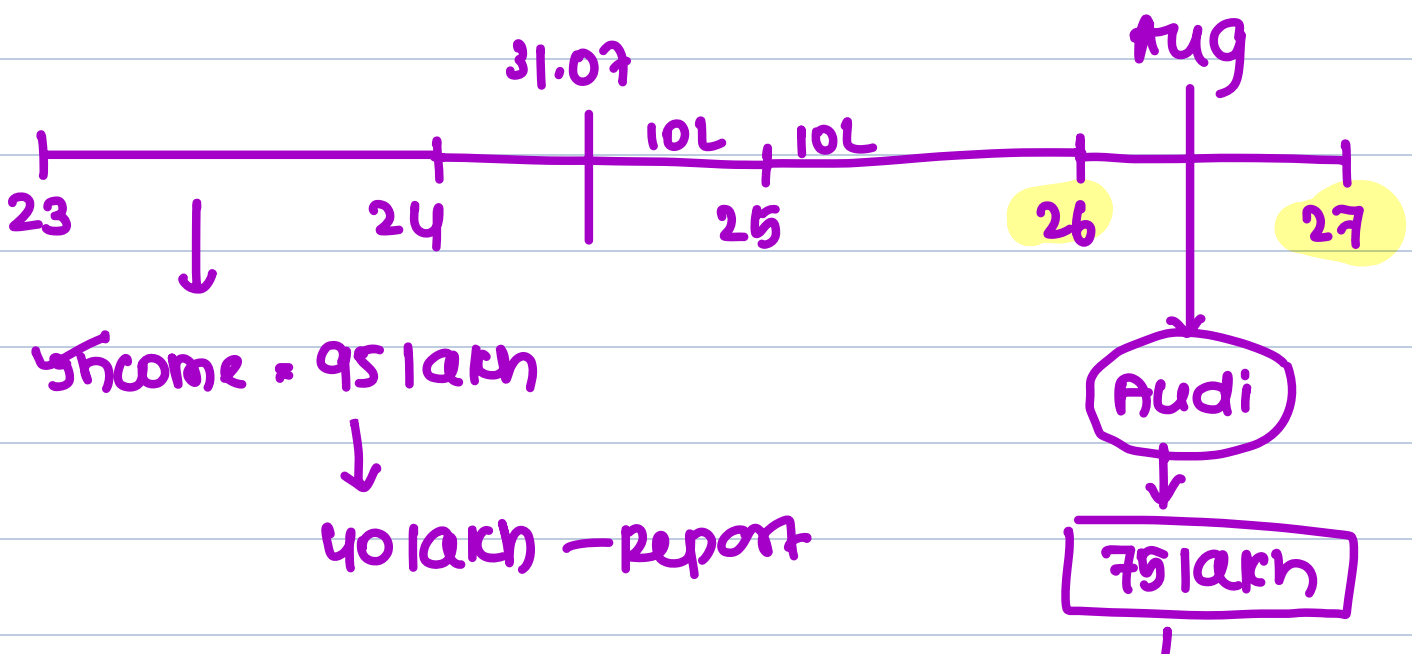
YES

✓ ~~143(3)~~ ✓



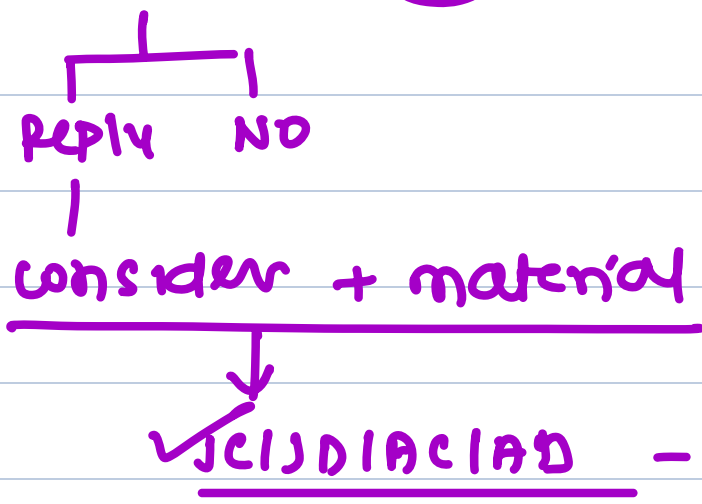
BJA - Refund x  
IFA = Refund x.

🧑 Anapoor



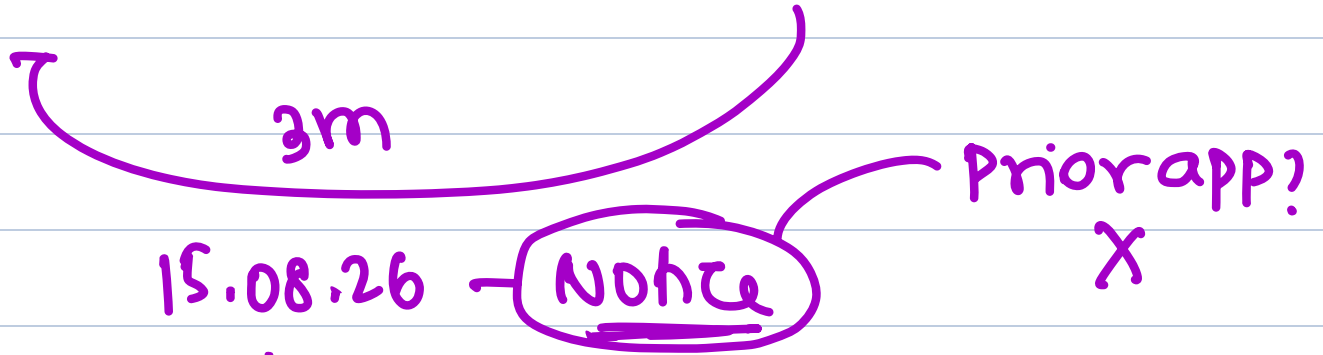
mr. chubul

✓ ① 148A — SCN — (AO)



AO — order — 148 ✓

② 148 — Notice — AO  
148A ✓



30.11.26 — RO1 — 139

148A



148A  
 3y + 3m  
 5y + 3m

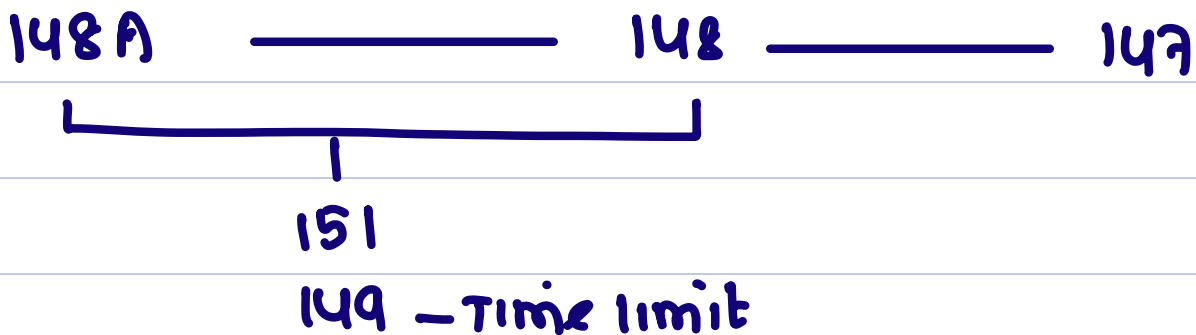
③ 147 - order - Tax ✓

?  
148 notice - EDFY - 12m

15.08.26 31.03.27... 12m

31.03.28

Income Escaping Assessment:



148A: Prior to issuance of notice u/s 148:



1. AO has info. to believe that income has escaped asst.

↓  
SCN + such info.  
↓  
Assessee

Time limit for SCN   
↙ 3y from EORAY   
↘ Escaped income  $\geq$  50L   
↓   
5y from EORAY

2. Assessee may reply within specified time in SCN.

3. AO order u/s 148A(3) whether it is a fit case for notice u/s 148

Prior approval

of

sp. auth u/s 151

↓

- Add<sup>n</sup> D/c

- Joint D/c

Note: Sec 148A N.A. where info. received u/s 135A.

# 148: Notice for assessment u/s 147:



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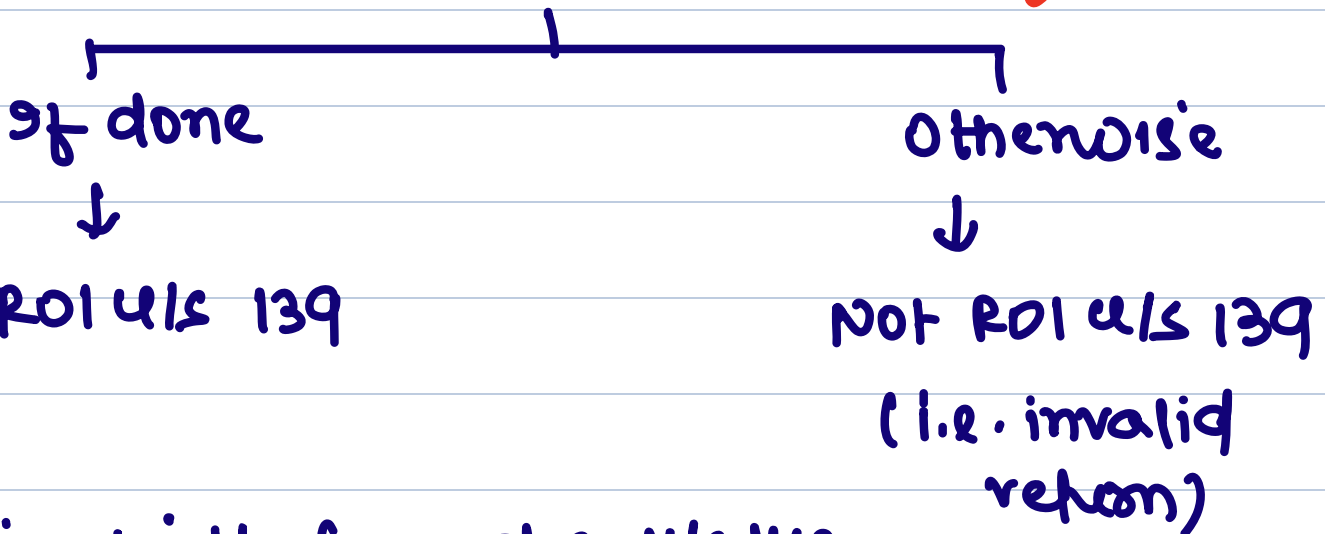
1. AO \_\_\_\_\_ Assessee  
Notice to furnish ROI

+

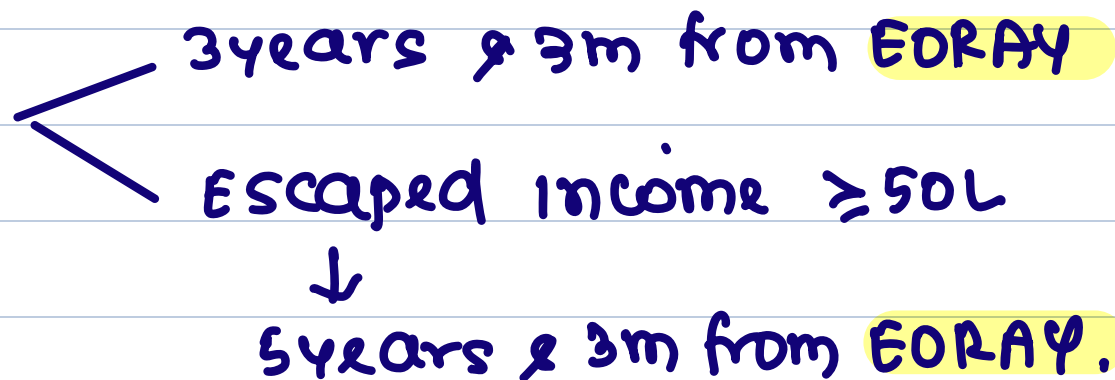
copy of order u/s 148A(3)  
[Fit case]



ROI to be furnished within  
3m from EOM (issue of notice)



## 2. Time limit for notice u/s 148:



∴ 148A  
N.A.

Note: Where info. is received u/s 137 notice u/s 148 shall req. prior approval of authorities u/s 151.



## 147: Income escaping asst.

Where income has escaped asst. for any AY

AO may assess  
Reassess and recompute

Asst order — within 12m from EOFY  
(148 notice serve)

Note: For such asst., AO may assess such escaped income, which came to notice subsequently in course of proceeding irrespective of compliance u/s 148A

Info. that income has escaped assessment:

- Risk mgt strategy (E.g. SFT)
- sec 90/90A

- Audit objection

- Court / Tribunal

- 133A : survey (except TDS / TCS survey)

- 135A info : faceless info u/s - 133

- 133B

- 133C

- 134

- 135

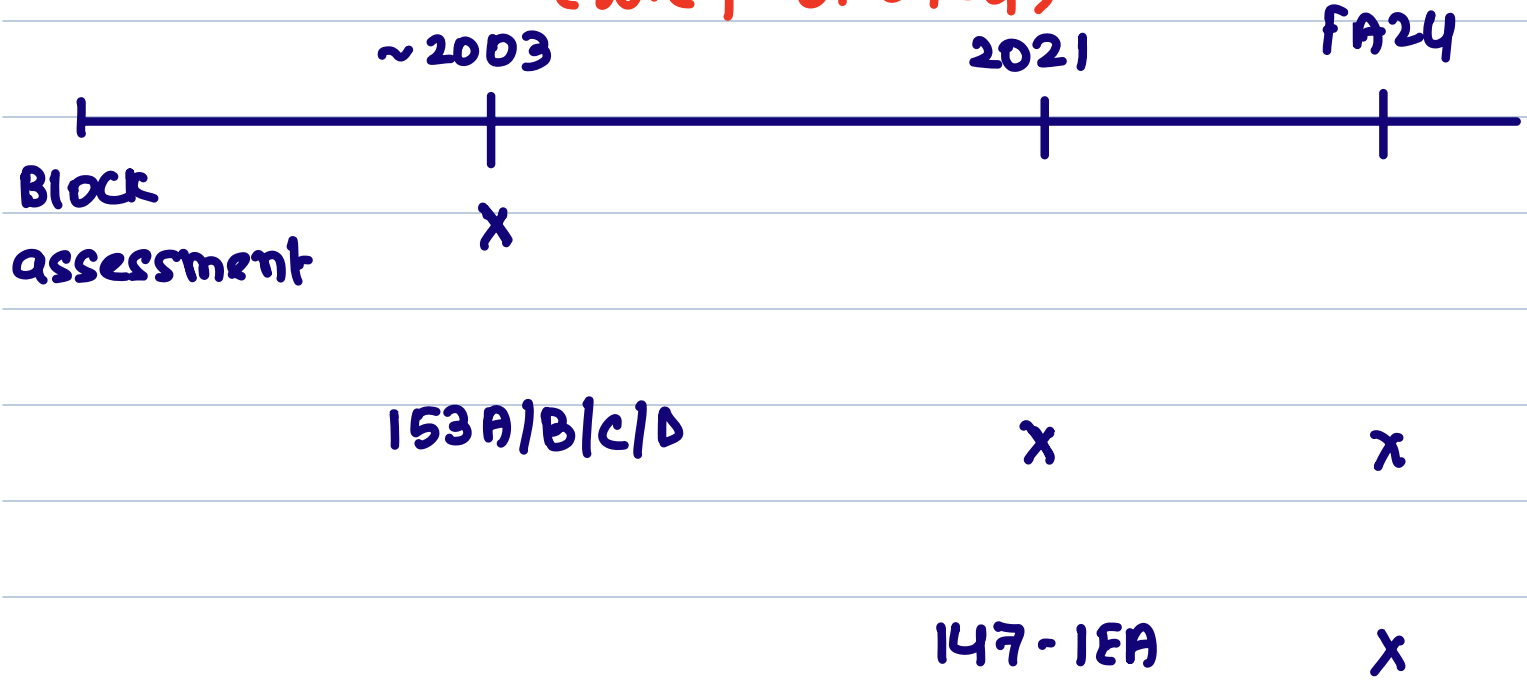
~~- 132~~





# Block Assessment

(w.e.f. 01.09.24)



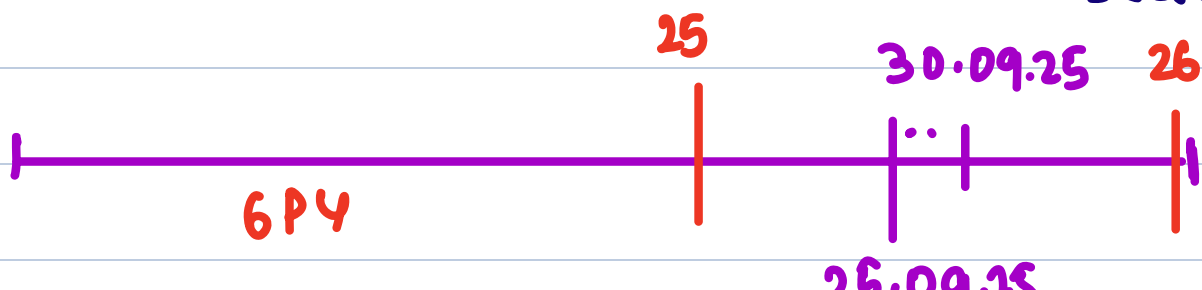
Block Asst.

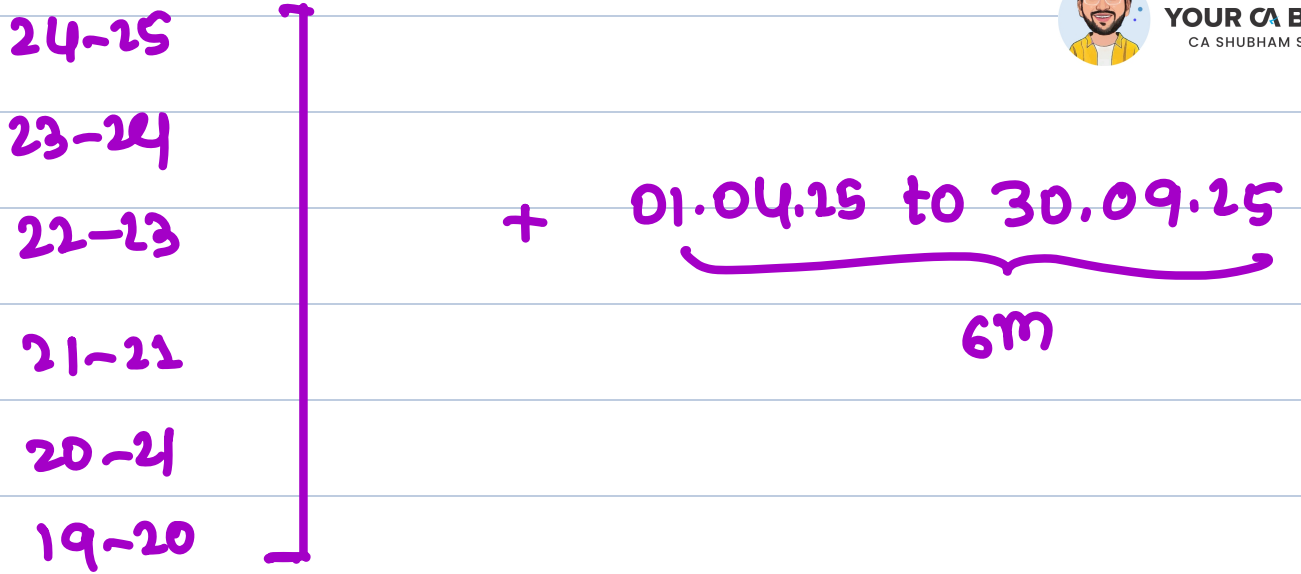
## 158B: Definitions:

### 1. Block Period:

6PYs prior to  
PY of search / req.

01.04 of PY when  
search/ req was made  
to last day of  
search.





01.04.19 to 30.09.25

## 2. Undisclosed income:

- MBLV
  - VDA
  - BOA
- income  
Expense

related to block period



Not disclosed as per this Act

139

142(1)

143(1)

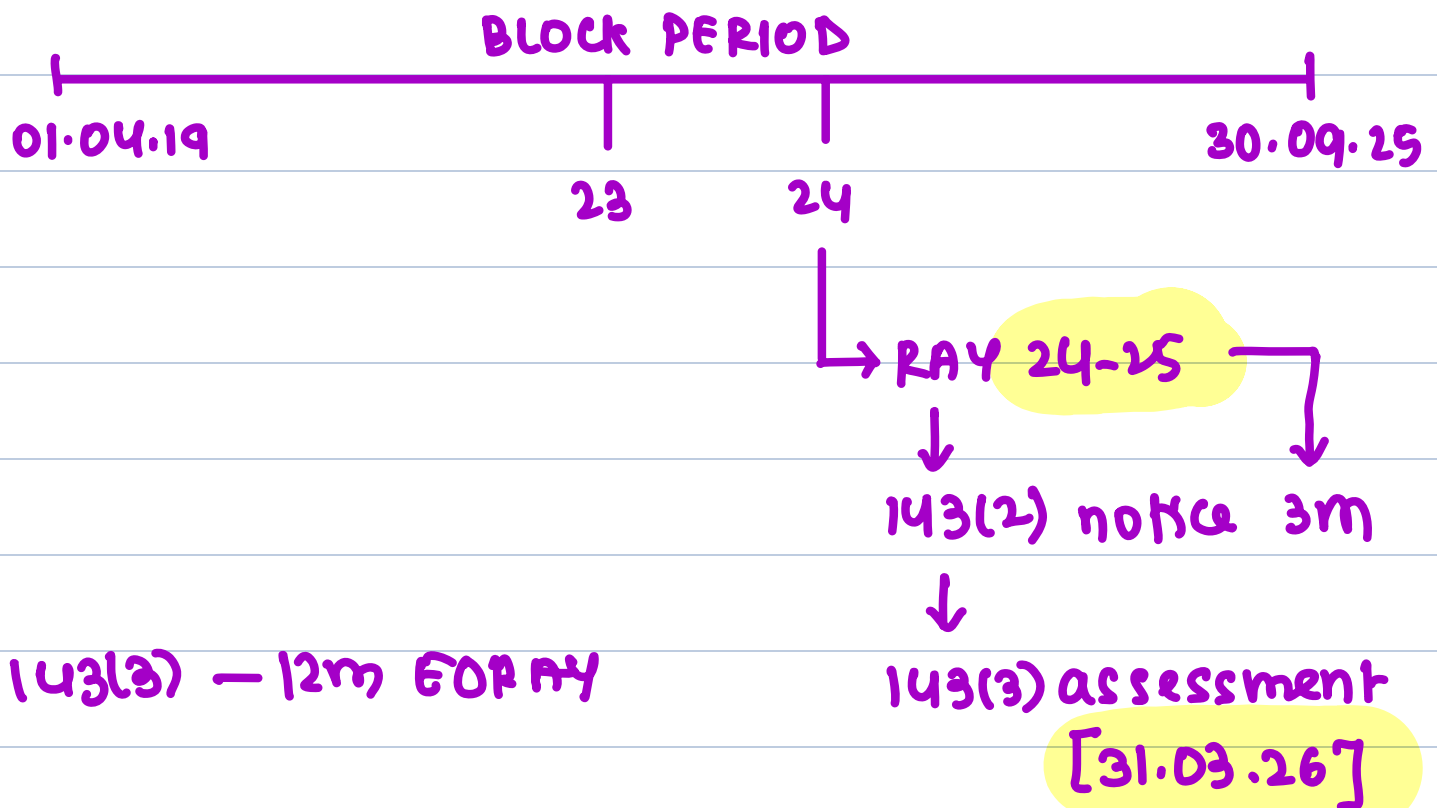
143(2) - 143(3)



## 158BA: Assessment of undisclosed income:

- Where search/req. is made, AO shall proceed to assess **total undisclosed income during block period.**

[such income shall be taxed u/s 113 @60%]



- Proceedings pending** under any other section for AY falling in block period

Shall abate.  
(stop)  
(pause)



- If block assessment order has been annulled in appeal, then the abated proceedings shall stand revived.

NOTE: Such revival shall become ineffective if such order of annulment is set aside.

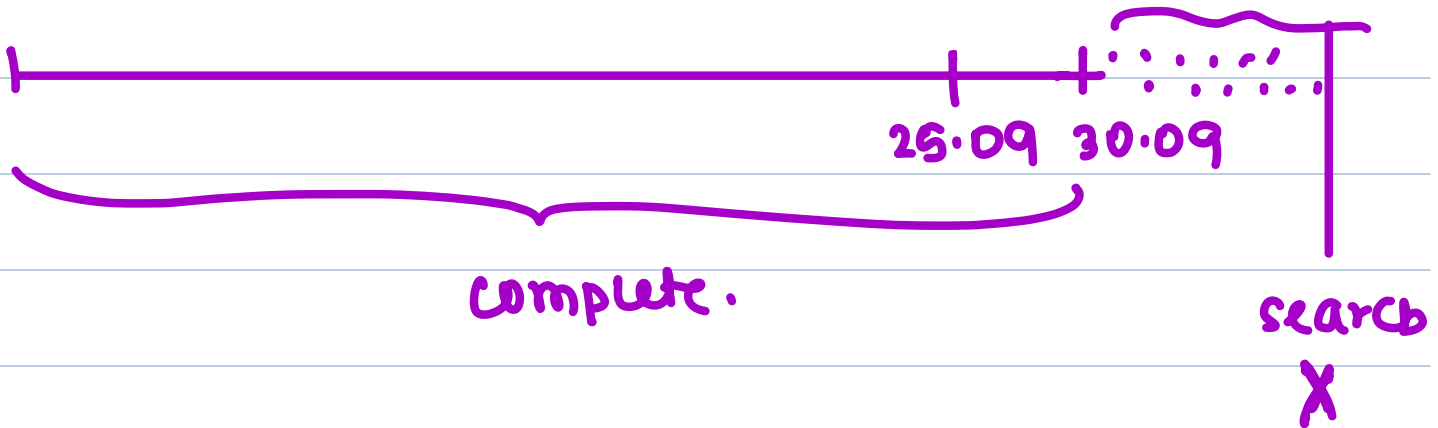
- During any other assessment:

Reference is made to TPO or Order passed u/s 92CA

such reference/order shall abate.

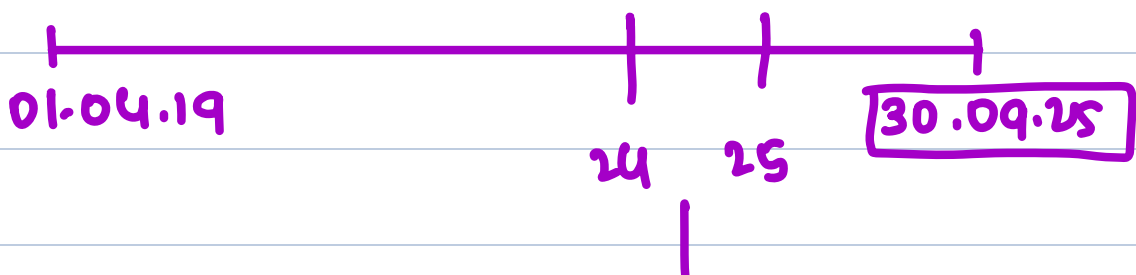
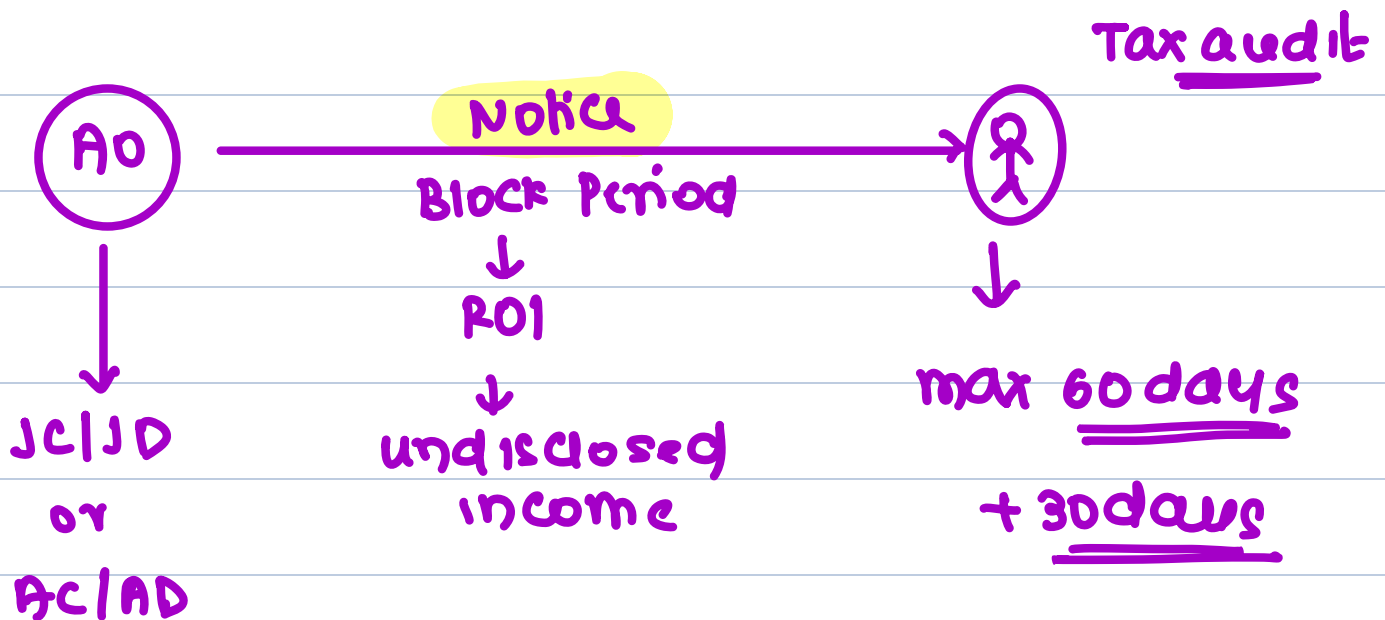
- Where block assessment is required to be made and subsequent search/req. is made, such pending block asst. shall be duly

completed & thereafter subsequent shall be made.



### 158 BC: Procedure of block asst:

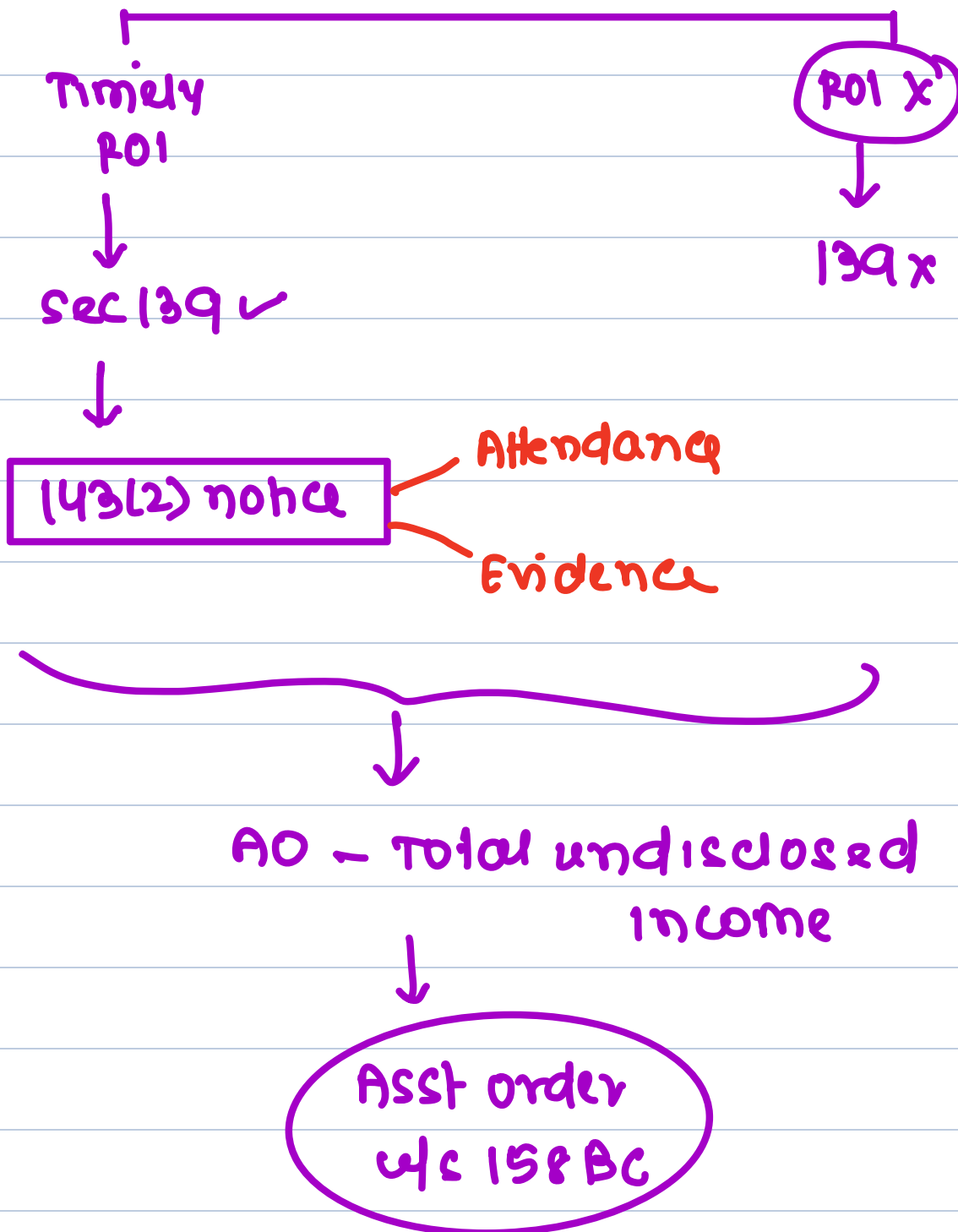
132 search  
25.09.15 - 30.09.15



↓  
Tax audit



139-Due date  
+  
Tax audit  
+  
Receipt



(a) AO shall issue notice to assessee.

TO file ROI  
within  
specified period  
(not > 60 days)

State undisclosed  
income  
w.r.t. block  
period

Prior  
approval  
- JC/JD  
- AC/AD

↓  
Extension - max 30 days if:

1. For PY prior to PY of search, due date u/s 139  
has not expired

⊕

2. Liable for tax audit u/s 44 AB

⊕

3. Accounts not yet audited

⊕

4. Assessee request in writing

Assessee may:

File ROI timely

Not filed  
timely

↓  
Deemed ROI u/s 139



Issue notice u/s 143(2)

Attendance

Evidence

↓  
Not de



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u/s 139

(b) AO - Determine total undisclosed income for block period. - (Sec 158BB)

(c) Pass asst. order of tax - Payable  
(u/s 158BC) - ~~Refund~~

## 158BB: Computation of total undisclosed inc.

1. Total undisclosed income:

Aggregate of:

undisclosed income  
declared in ROI  
u/s 158BC

undisclosed income  
determined by AO  
based on:

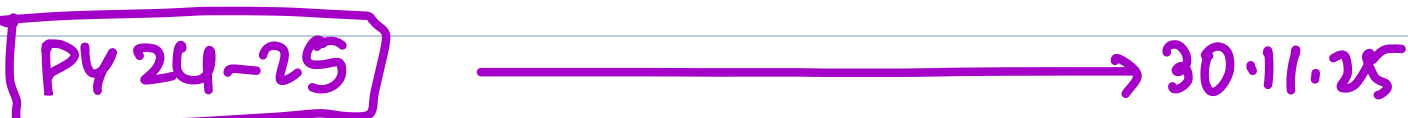
Evidence  
from

info. avl.  
with



2. Following shall be excluded:

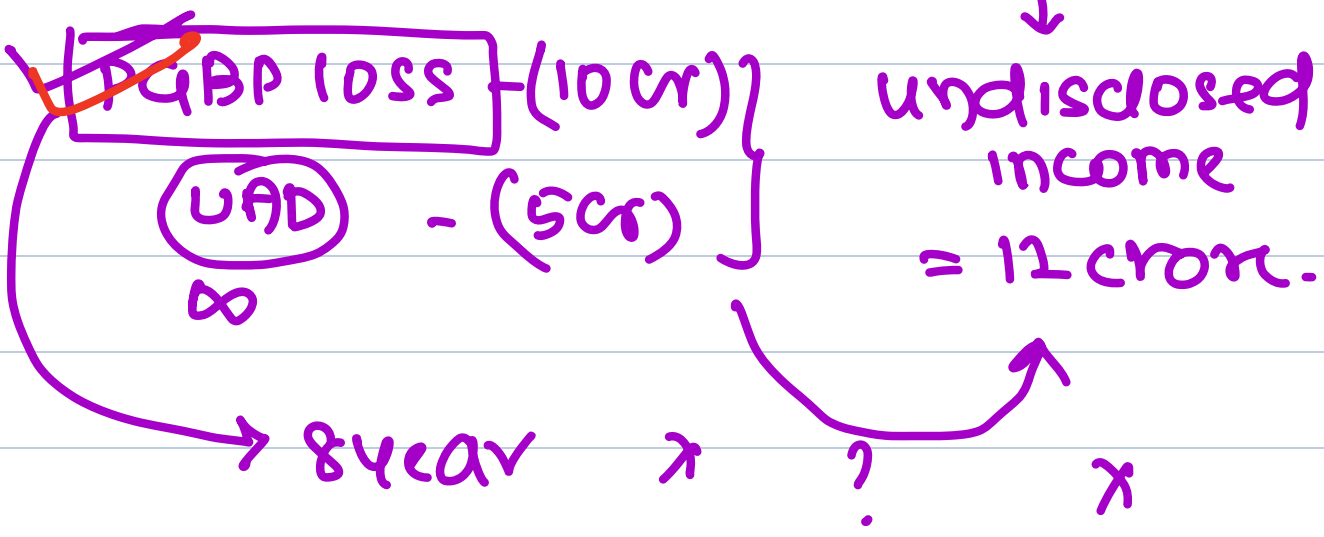
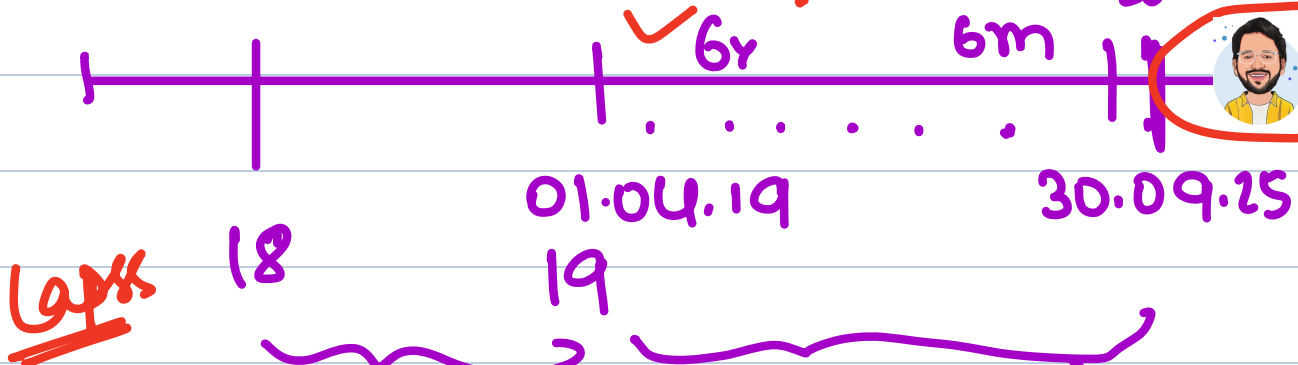
Income declared in ROI	Income assessed	where	PY not ended or PY ended but due date of ROI not expired	Total income
₹ 139	₹ 143(1)	↓		₹ 194P
₹ 142(1)	₹ 143(3)			₹ 115A
	₹ 144			₹ 115Q
	₹ 147			
		Total income disclosed in BOA & other docs.		



01.04.25 — 30.09.25

BOA ✓

~~Year~~



26-27  
RO1  
Set off?

- Last year
- fresh & AY

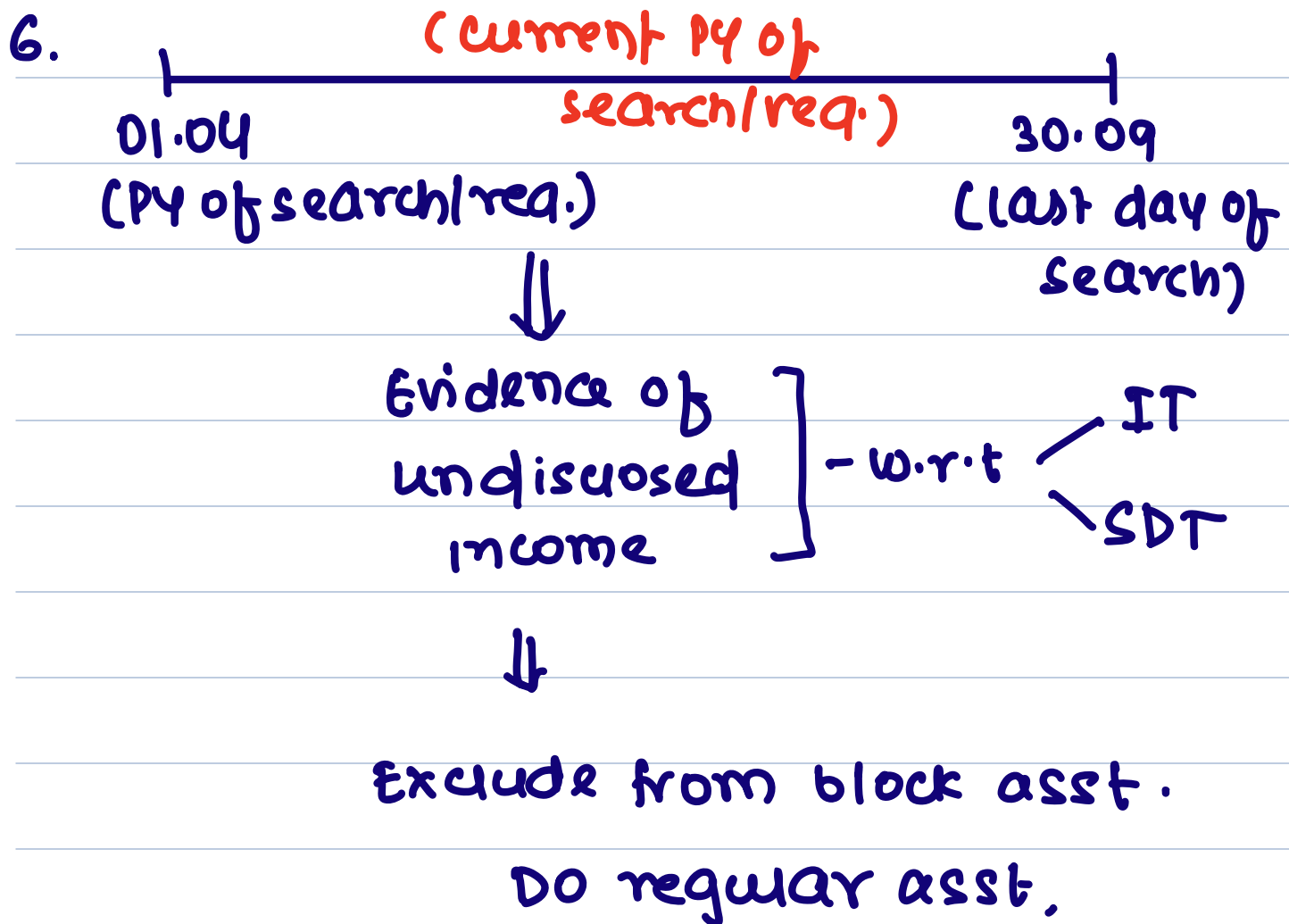
4.  $\left. \begin{array}{l} \text{BIF losses} \\ \text{UAD} \end{array} \right\} \text{Prior to block period}$

↓  
cannot be set off against undisclosed income  
↓

C/f to subsequent year for re  
period (taking into account view  
Period)



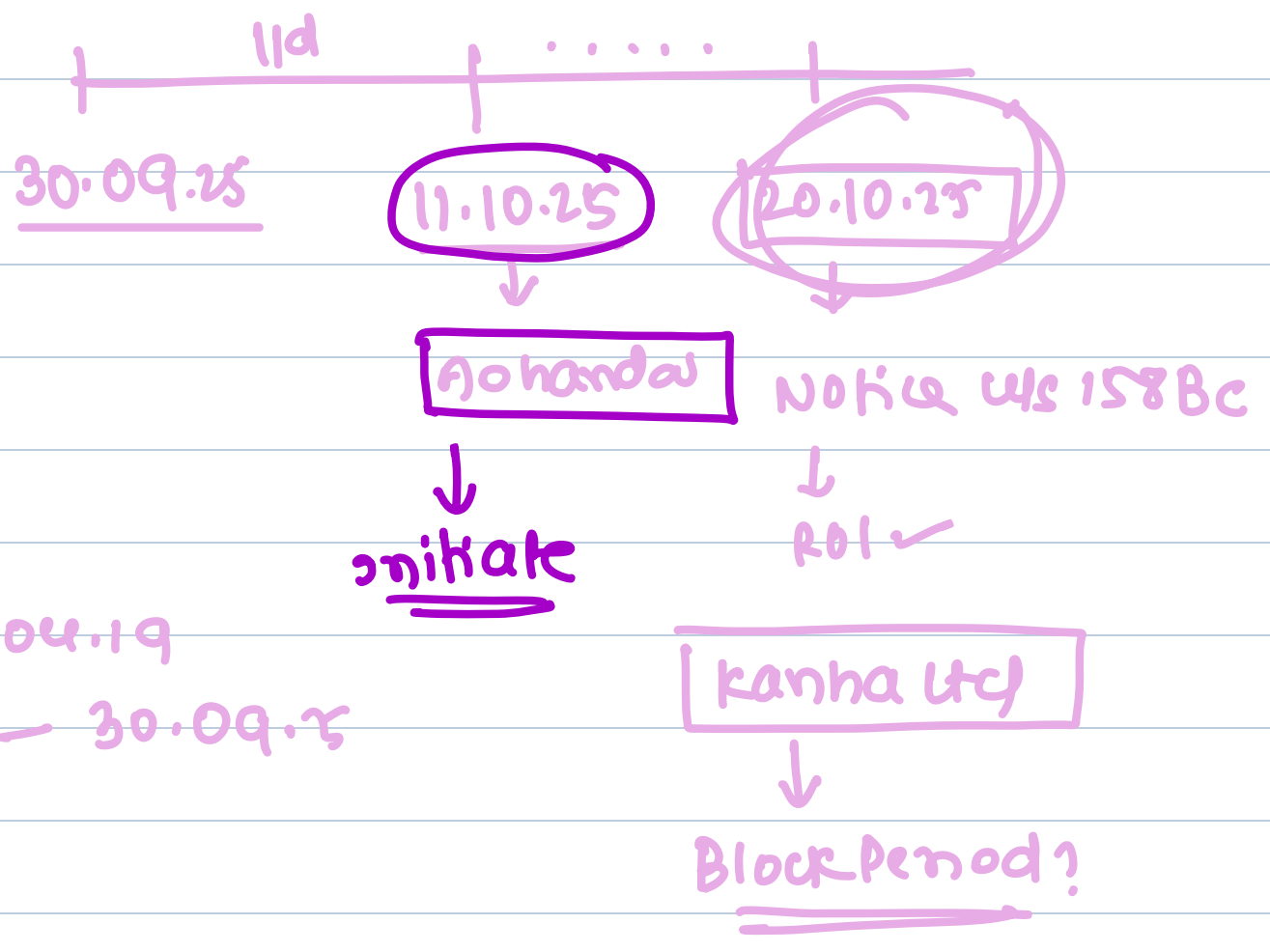
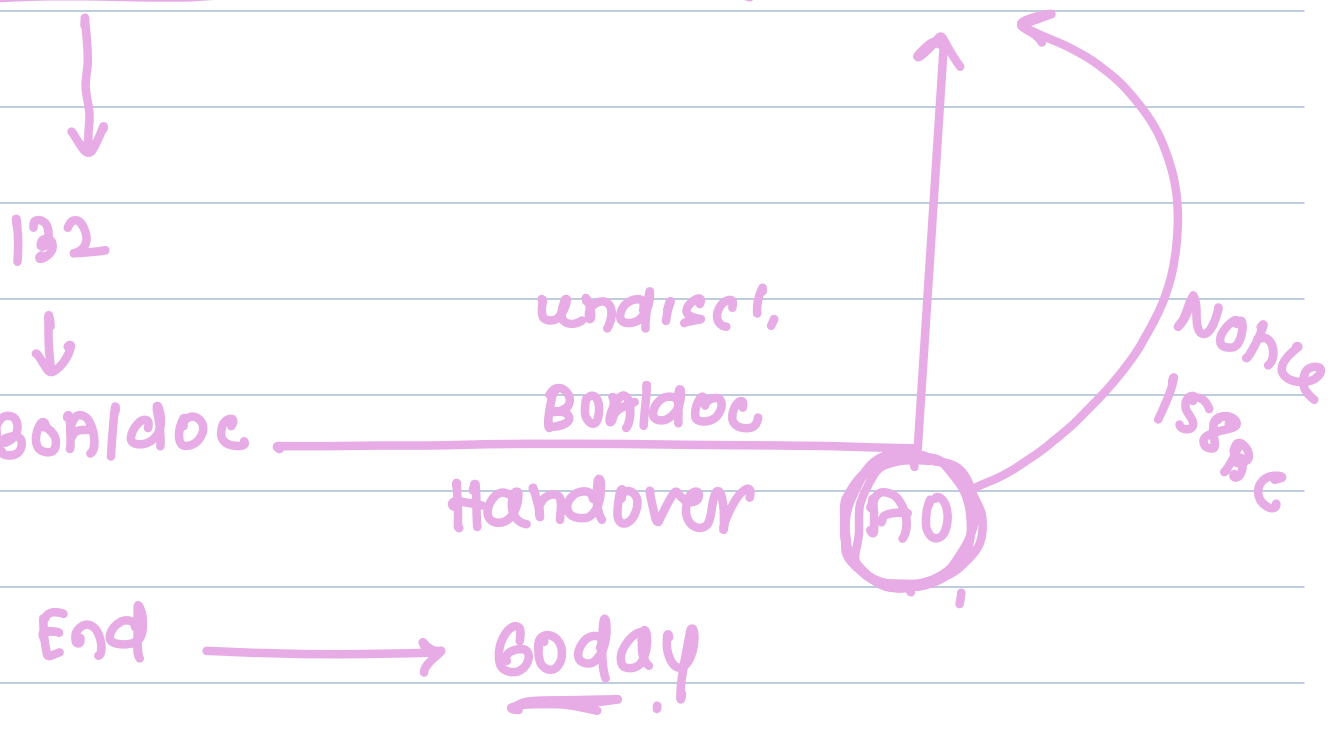
5. In case of Firm, undisclosed income shall be determined before allowing salary / int. item, etc to NON WORKING Partner.



~~158Bb~~

Krishna Ltd

~~Block~~  
~~2c~~ Kanha Ltd



~~01.04.2019 - 20.11.25~~

6PY + 01.04.19



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Krishna Ltd

Kanha Ltd



30.09.25



01.04.19 - 30.09.25

}	Krishna Ltd	30.9.25	← 01.04.19
	Radha Ltd	15.10.25	←
	Shyam Ltd	10.11.25	←

Kanha Ltd

Block

01.04.19 - 10.11.25

158Bc — 60d <sup>+30d</sup>  
 ↑ Best



01.04.19

30.09.25

EOQ - 12m

~~30.09.26~~

31.10.26

NOKE - 15.10.28

↓ 600

x

16 + 30 + 14

15.11.25... |

order

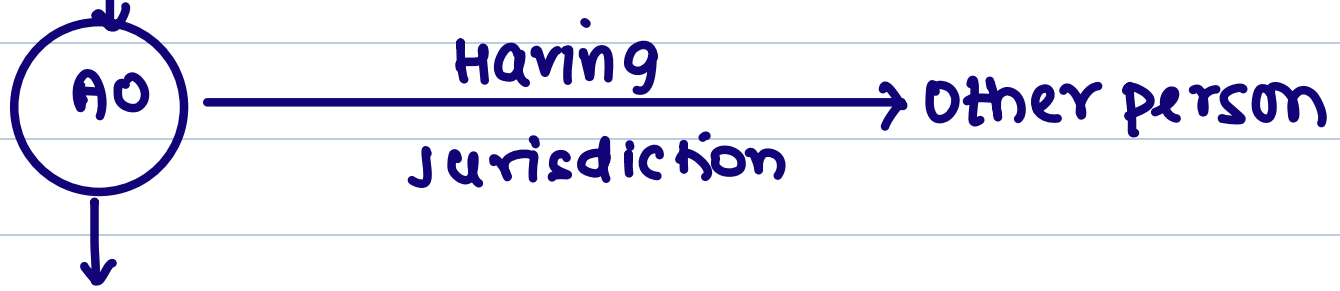
1.97.p.m

158 BD: undisclosed income - other person:

A0 search / Req. Specified person

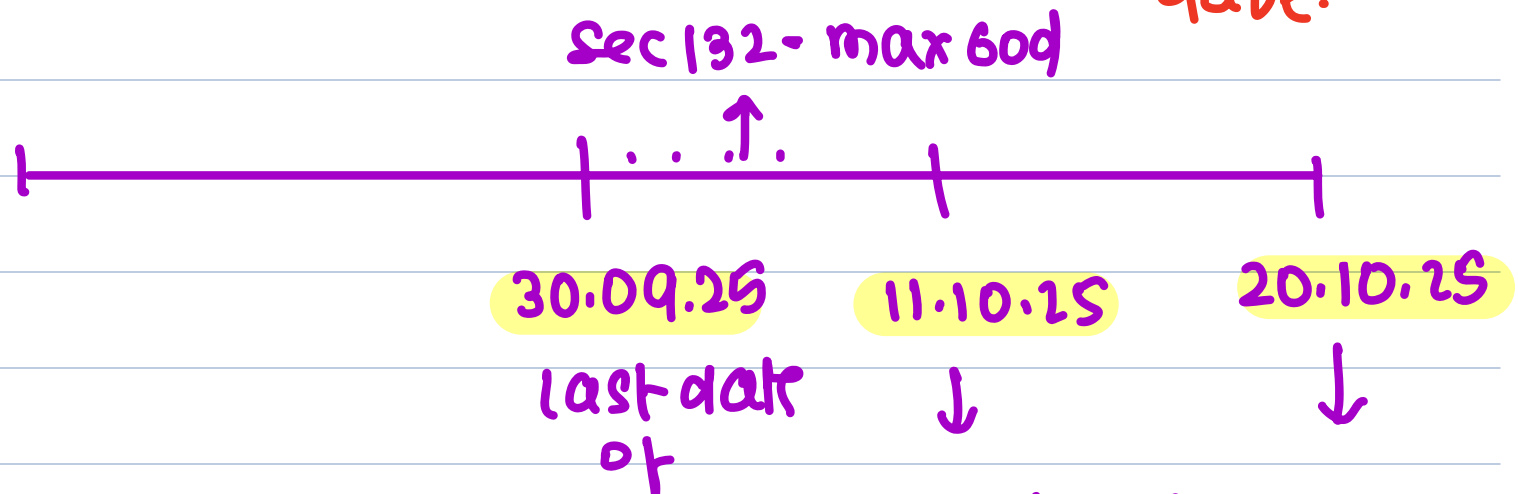
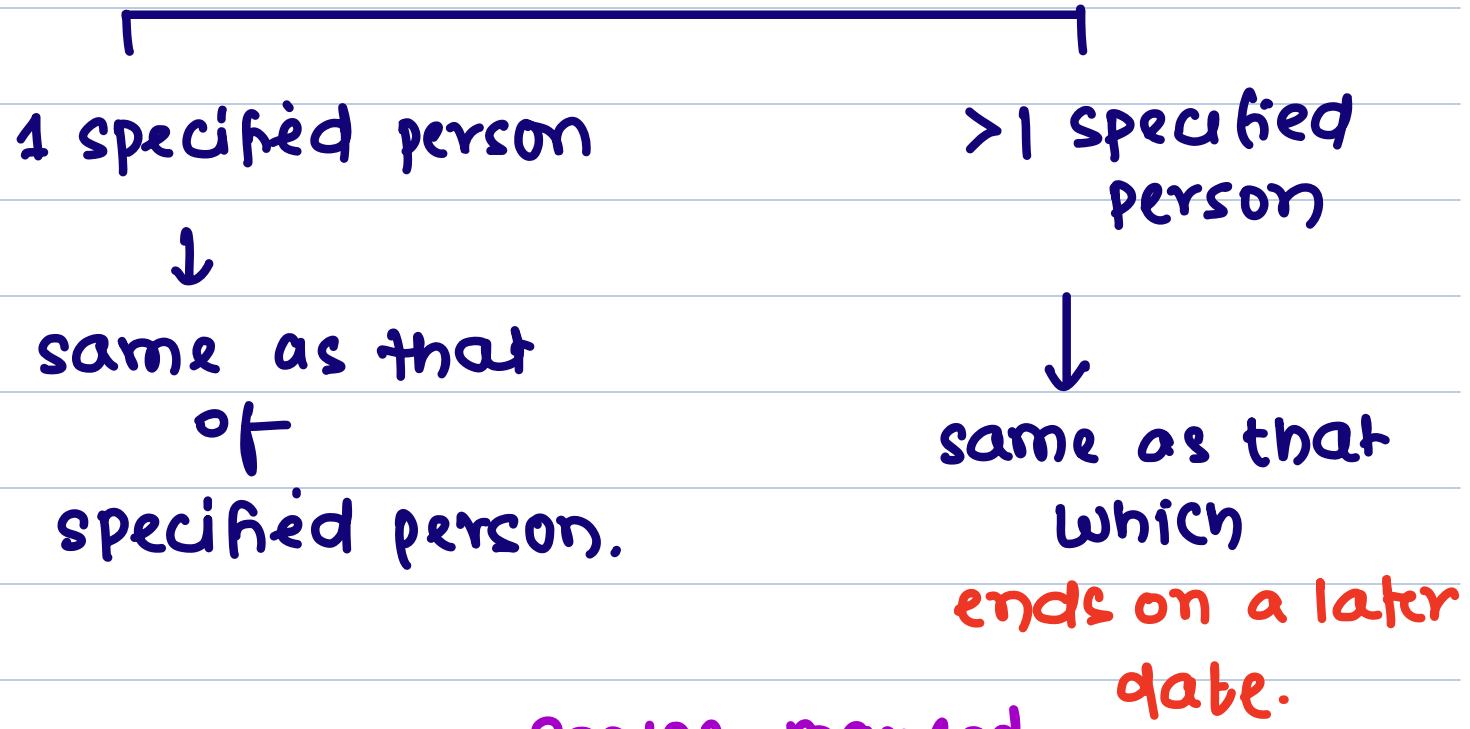
| - mBJV

Handover - VDA  
- Books/doc



Proceed to issue notice u/s 158BC.

Block Period for such other person: (Amndt)



search

Handover

to

concerned  
AO.



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158BC

For such other person, date of initiation of search/req. (for abatement u/s 158BA)



Date on which MBOV, VDA, etc. is

received by AO

( 11.10.25 )

158BE : Time limit for completion of asst:

Asst. order

u/s

158BC



12 m from EOQ

of last day

of search/req.

Asst. order

for

Other person  
(158BA)



12 m from EOQ

↓  
notice issued

① If reference made to TPO

- Extension of 12m

② If 30 days extension granted u/s  
158BC, time period = ~~12m~~ from EOQ  
13m

158BF: Int. or penalty on undisclosed income:

Interest u/s

- 234A

- 234B

- 234C

Penalty

u/s

270A

Not levied on  
undisclosed  
income.

# 198BFA: Levy of interest or penalty:



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Interest

↓  
failure to furnish  
ROI u/s 158BC

↓  
**Tax on**  
P = Undisclosed  
amt

R = 1.5% p.m / part

T = From expiry of  
time limit to file  
ROI

to completion of  
asst. u/s 158BC

Penalty

↓  
- levied by AO  
CIT(A)

- 50% of TAX on  
undisclosed income

- Exception:

- Furnish ROI u/s 158BC  
⊕

- Tax paid or  
asset seized u/s 132B  
adjust

⊕

- Evidence of tax paid  
along with ROI

⊕

- Appeal not filed ag.  
such asst. order.



⇓  
In case if undisclosed  
determined by AO > As per  
ROI

⇓  
Penalty may be proportionate

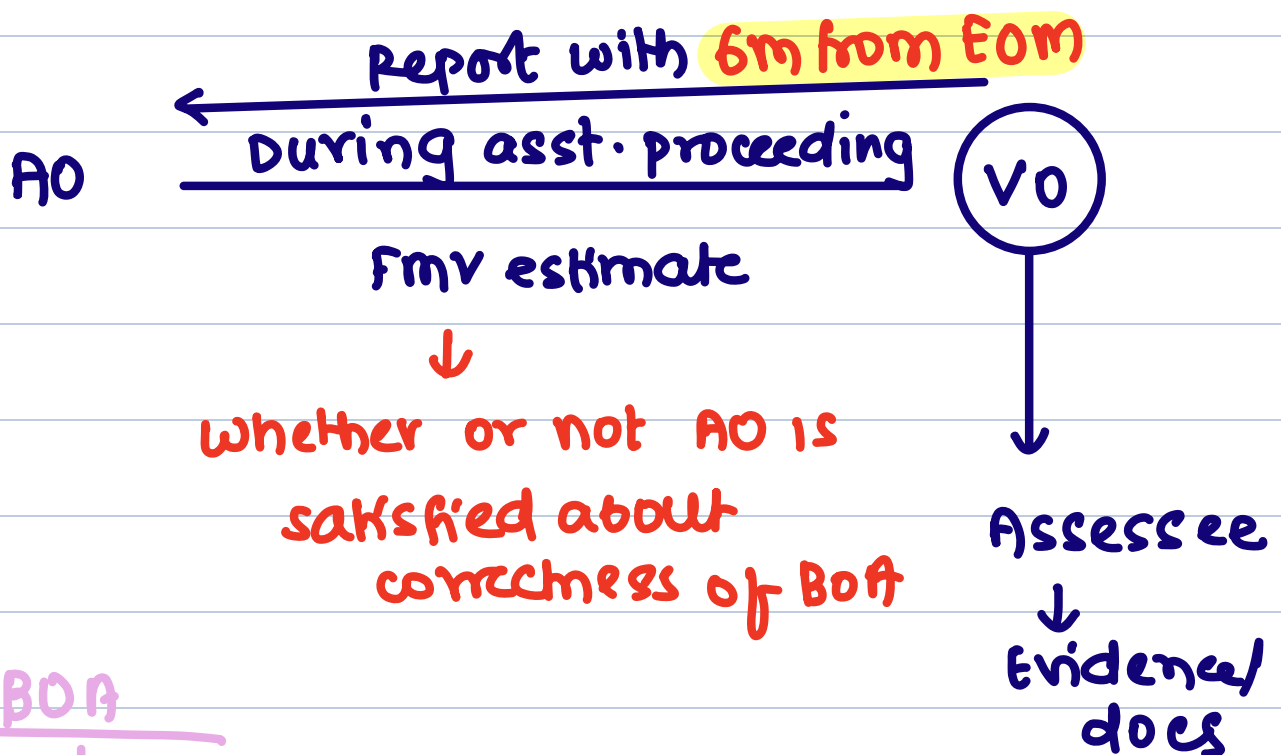
Note: Penalty > ₹2 lakhs

↓  
Prior approval — JC/JP  
                          — Add. C/A.



139A	PAN	}	facecum asst.
139AA	Aadhar		
<del>139B</del>	<del>TRP</del>		
<del>140</del>	<del>Return verify</del>		
142A	✓		
144C	✓		
153			
<hr/>			
154	Rectification		
156	Demand notice		

### 142A: Reference to valuation officer:



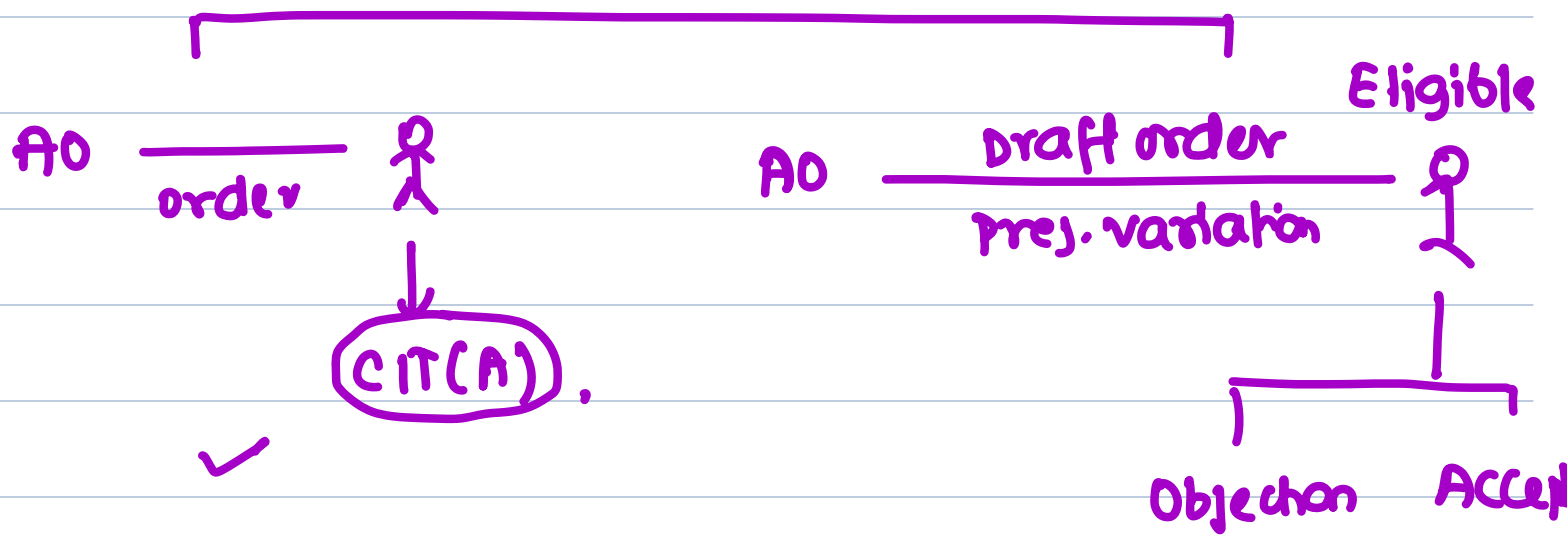
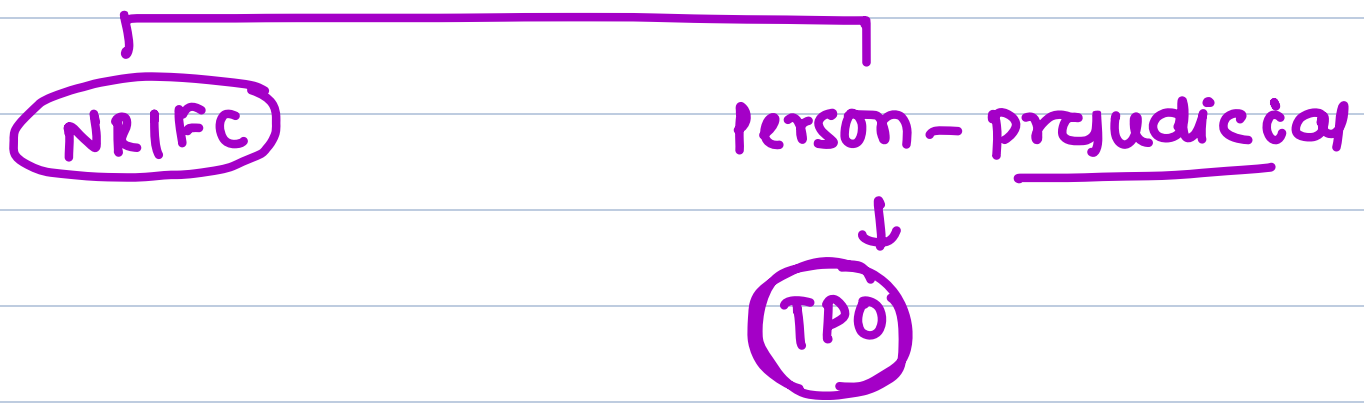
s.p  
land (ocr) ITAT

PCC/CC

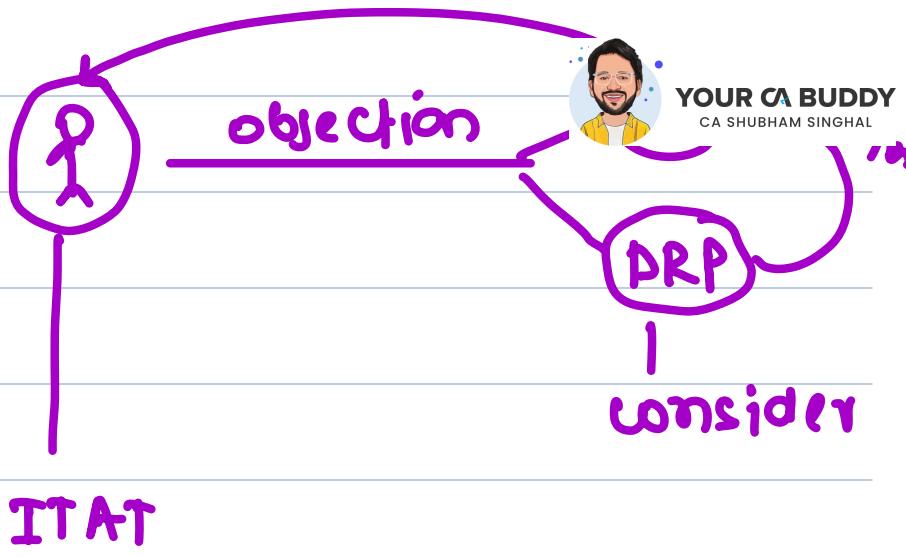
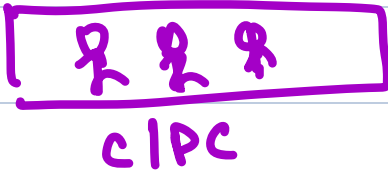
⋮

PC/C ..... CIT(A)

AO



Asst order

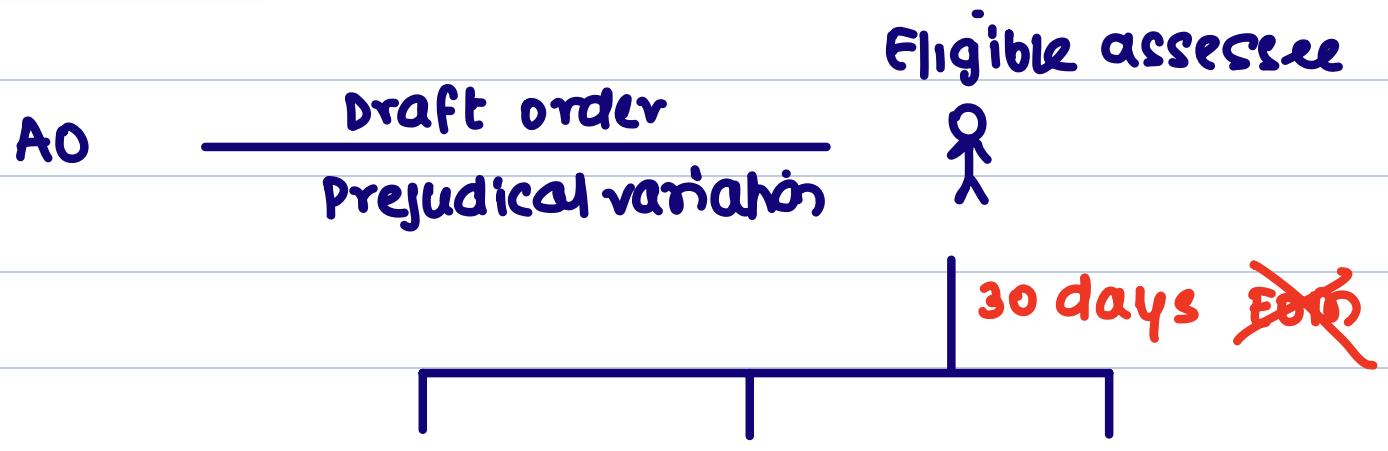


~~NO~~  
Yes.

IMUC: Dispute resolution panel:

- DRP - collegium of 3 PCIT/CIT
- Eligible assessee
  - NR/FC
  - person - prejudicial variation due to TPO order u/s 92CA

Procedure:



Objection

Acceptance

No response



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DRP

- consider
  - Draft order
  - Objection
  - Evidence
  - AO, VO, TPO report
  - Inquiry
  - OOBH - AO
- Assessee

Issue

directions

9m from EOM

(draft order sent to assessee)

DRP may:

- confirm
- Enhance
- Reduce

set aside  $\pi$

AO - complete asst.

within 1m from EOM of acceptance or expiry of time

Binding of AO.

AO 1m from EOM (dir.)  
final asst. order  
in conformity with  
DRP's direction



Appeal to  
CIT(A) ITAT

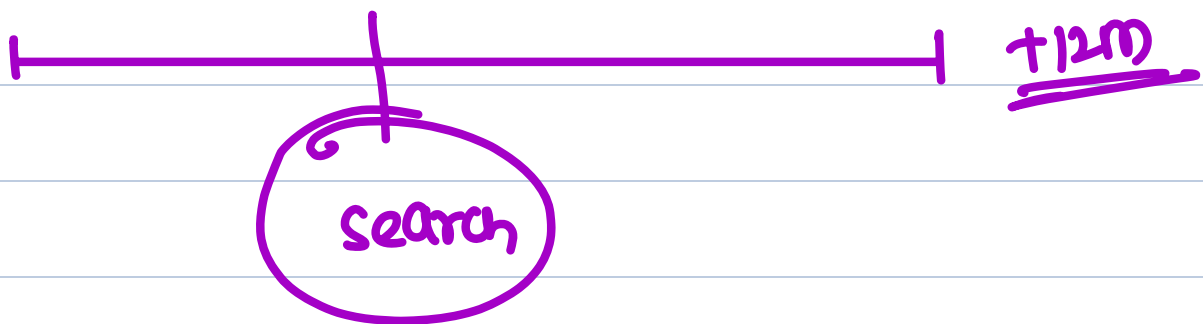


143(2) • { • 143(3) — 12m from EOFY (ROI) ✓

153

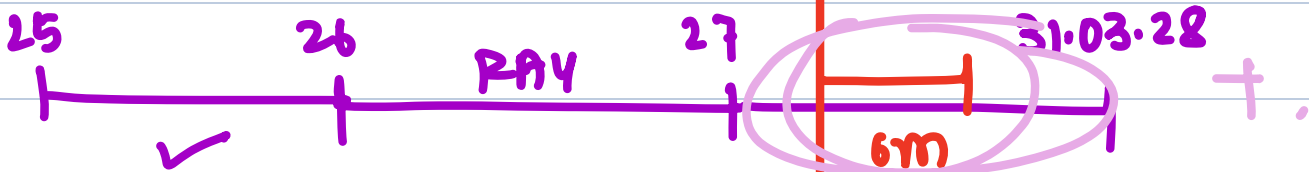
144 — 12m from EOFY

147 — 12m from EOFY (148)



✓ 143(3):

143(2) ✓





ant  
release  
HC — stay order —→ (6m)

(Vo) — (6m)

