



RAMA UNIVERSITY

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FACULTY OF COMMERCE AND MANAGEMENT

COURSE: B.COM III SEM.

SUBJECT: Direct Tax Laws and Practice

SUBJECT CODE: BCH 302

LECTURE: 36

NAME OF FACULTY: DR. PALASH BAIRAGI

LECTURE-36



ASSESSMENT PROCEDURE

PROCEDURE FOR ASSESSMENT - Income-tax Act, 1961

- Section 139 : Return of income
- Section 139A : Permanent account number
- Section 139AA : Quoting of Aadhaar number.
- Section 139B : Scheme for submission of returns through Tax Return Preparers
- Section 139C : Power of Board to dispense with furnishing documents, etc., with the return
- Section 139D : Filing of return in electronic form
- Section 140 : Return by whom to be verified
- Section 140A : Self-assessment
- Section 141 : Omitted
- Section 141A : Omitted
- Section 142 : Inquiry before assessment
- Section 142A : Estimate by Valuation Officer in certain cases
- Section 143 : Assessment
- Section 144 : Best judgment assessment
- Section 144A : Power of Joint Commissioner to issue directions in certain cases
- Section 144B : Omitted
- Section 144BA : Reference to Commissioner in certain cases
- Section 144C : Reference to Dispute Resolution Panel

Section 145	:	Method of accounting
Section 145A	:	Method of accounting in certain cases
Section 145B	:	Taxability of certain income
Section 146	:	Omitted
Section 147	:	Income escaping assessment
Section 148	:	Issue of notice where income has escaped assessment
Section 149	:	Time limit for notice
Section 150	:	Provision for cases where assessment is in pursuance of an order on appeal, etc.
Section 151	:	Sanction for issue of notice
Section 152	:	Other provisions
Section 153	:	Time limit for completion of assessment, reassessment and recomputation.
Section 153A	:	Assessment in case of search or requisition
Section 153B	:	Time limit for completion of assessment under section 153A.
Section 153C	:	Assessment of income of any other person
Section 153D	:	Prior approval necessary for assessment in cases of search or requisition
Section 154	:	Rectification of mistake
Section 155	:	Other amendments
Section 156	:	Notice of demand
Section 157	:	Intimation of loss

Section 158 : Intimation of assessment of firm