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Intimation under 143(1) *after* 143(2)

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 **Kumar** (Others)  07 March 2018

Sirs,

I recieved a notice under 143(2) asking me to submit proofs via eproceedings. However, subsequently when checking eproceedings, there was no link to update proofs.

I later received a reminder again under 143(2) asking to submit via eproceedings but again under eproceedings there was no link to update the proofs.

So I was planning to meet the AO. However, at this stage, I've now recieved intimation under 143(1), Indicating some errors in computation which led to

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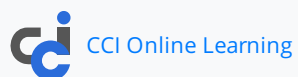
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slightly higher tax liability. However, this extra tax liability was adjusted against refunds owed to me. So the 143(1), basically ends up giving me a lesser refund amount.

My question is:

Given that I've received 143(1), does that imply the processing is complete? Or should I still follow up on the 143(2) notice sent earlier?



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••• [Krishan kant](#) (student) 07 March 2018

I am also facing the same issue with my client

-planned to meet with AO

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If you have received notice u/s 143(2) that means the return has been taken up for Scrutiny by the Department and has to be completed u/s 143(3) by passing an Assessment Order.

Intimation u/s 143(1)(a) is independent of 143(2) and it is just processing the return by making prima facie adjustments to the return

In my opinion, the correct course of action would be to find out the errors due to which adjustments have been made and meet the AO and request him to activate the link from his end so that you can comply with the Notice u/s 143(2)



• • • [Kumar](#) (Others) [🕒 07 March 2018](#)

Thank you Sir!



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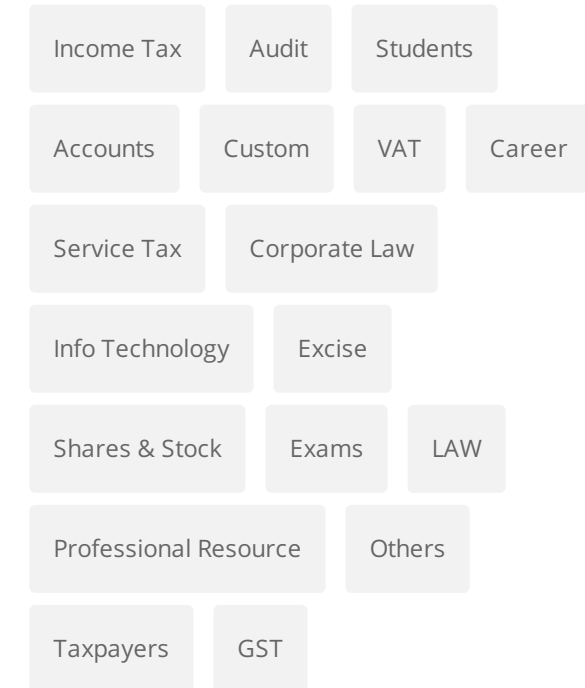
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