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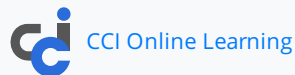
Protective assessment

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payal gupta (ca final student) 01 November 2014

what is protective assessment ? explain it ?



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••• [Kishor Bhat](#) (CA final CS executive (from Bangalore)) [🕒 01 November 2014](#)

It is made in a case where there are doubts relating to the true ownership of the income. If there is an uncertainty regarding the person to be taxed, then at the discretion of the assessing officer, the same may be added in the hands of one of them on protective basis. Further, it is not a method of assessment..but assessment is done u/s 143 or 144 as per the court's order. Some of the features of this assessment are..1) it does not invalidate other assessment, 2) Penalty can not be imposed on the strength of a protective assessment, 3) Assessee has right to make appeal against this assessment.

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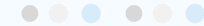
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