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Assessment under section 147 and 148

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Chirag Sharma 11 February 2020

what if roi is not filed in response to notice under section 148 of income tax by assessee

Dipesh Jha (PRACTICE) 11 February 2020

AO me go for Best Judgement Assessment

Chirag Sharma 11 February 2020

Does section 144 give power to AO to proceed if return not filed in response to section 148 notice

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Yes

if Assessee do not reply then he can go for section 144



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Kindly provide with relevant clause of the act



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Plz refer section 144(1) which tells that if assessee fails to reply to Notice issued u/s 142(1) or 143(2) the AO can go for best judgement assessment



••• [rama krishnan](#) [🕒 11 February 2020](#)

Best judgment assessment.

144. [1] If any person—

[a] fails to make the return required under sub-section [1] of section 139 and has not made a return or a revised return under sub-section [4] or sub-section [5] of that section, or

[b] fails to comply with all the terms of a notice issued under sub-section [1] of section 142 or fails to comply with a direction issued under sub-section [2A] of that section, or

[c] having made a return, fails to comply with all the terms of a notice issued under sub-section [2] of section 143,



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Mr. Rama Krishna dont reproduce the provisons of Income Tax here....any body can go and read it...its better if u solve the query and make reference of section only....



••• [rama krishnan](#) [🕒 11 February 2020](#)

Mr. Dipesh, your attention is drawn to Mr. chirag's query wherein he has asked to provide relevant clause of the act. so the same is provided. moreover, you please give replies relevant to the query asked. the query is about what would be the consequences if the assessee does not file ROI in response to notice under section 148 and not about non-compliance to notice under section 142(1) or 143(2).



••• [Dipesh Jha](#) (PRACTICE) [🕒 11 February 2020](#)

Mr. Rama Krishna, if i have wrongly answered thn u should correct it instead of reproducing the Income tax law becoz i hv already make a reference of that....if u really want to answer the question thn u should make me correct



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