

INCOME-TAX ACT, 2025

A: Procedure for assessment

Section 272 - Power of Joint Commissioner to issue directions in certain cases.

(1) A Joint Commissioner may, on his own motion or on a reference being made to him by the Assessing Officer or on the application of an assessee, call for and examine the record of any proceeding in which an assessment is pending and, if he considers that, having regard to the nature of the case or the amount involved or for any other reason, it is necessary or expedient so to do, he may—

(a) issue such directions as he thinks fit for the guidance of the Assessing Officer to enable him to complete the assessment; and

(b) such directions shall be binding on the Assessing Officer.

(2) No directions which are prejudicial to the assessee shall be issued under sub-section (1) without giving an opportunity of being heard to the assessee.

(3) For the purposes of this section, no direction as to the lines on which an investigation connected with the assessment should be made, shall be deemed to be a direction prejudicial to the assessee.