

INCOME-TAX ACT, 2025

A: Procedure for assessment

Section 279 - Income escaping assessment.

(1) If, in the case of an assessee, any income chargeable to tax has escaped assessment for any tax year (herein and in sections 280 to 286 referred to as the relevant tax year), the Assessing Officer may, subject to the provisions of sections 280 to 286, assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the relevant tax year.

(2) For the purposes of assessment or reassessment or recomputation under sub-section (1), the Assessing Officer may assess or reassess the income in respect of any issue, which has escaped assessment, and such issue comes to his notice subsequently in the course of the proceedings under this section, irrespective of the fact that the provisions of section 281 have not been complied with.