

## INCOME-TAX ACT, 2025

### A: Procedure for assessment

#### **Section 282 - Time limit for notices under sections 280 and 281.**

(1) No notice under section 280 shall be issued for the relevant tax year,—

(a) if four years and three months have elapsed from the end of the relevant tax year, unless the case falls under clause (b);

(b) if four years and three months, but not more than six years and three months, have elapsed from the end of the relevant tax year, unless the Assessing Officer has in his possession books of account or other documents or evidence related to any asset or expenditure or transaction or entry which shows that the income chargeable to tax, which has escaped assessment, amounts to or is likely to amount to fifty lakh rupees or more.

(2) No notice to show cause under section 281 shall be issued for the relevant tax year,—

(a) if four years have elapsed from the end of the relevant tax year, unless the case falls under clause (b);

(b) if four years, but not more than six years, have elapsed from the end of the relevant tax year, unless the income chargeable to tax which has escaped assessment, as per the information with the Assessing Officer, amounts to or is likely to amount to fifty lakh rupees or more.

(3) No notice under section 280 or 281 shall be issued within one year from the end of any tax year.