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INCOME-TAX ACT, 2025

A: Procedure for assessment

Section 283 - Provision for cases where assessment is in pursuance of an order on appeal, etc.

(1) Irrespective of anything contained in section 282, the notice under section 280 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of or to give effect to—

(a) any finding or direction contained in an order passed by any authority, Tribunal or court in any proceeding under this Act by way of appeal, reference or revision or by a Court in any proceeding under any other law; or

(b) the directions issued by the Approving Panel under section 274(6).

(2) The provisions of sub-section (1) shall not apply in any case where any such assessment, reassessment or recomputation as is referred to in that sub-section relates to a tax year in respect of which an assessment, reassessment or recomputation could not have been made, by reason of any other provisions limiting the time within which any action for assessment, reassessment or recomputation may be taken, at the time when,—

(a) the order which was the subject-matter of the appeal, reference or revision, as the case may be, was made; or

(b) the reference from the jurisdictional Principal Commissioner or Commissioner is made to the Approving Panel under section 274(4).

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