taxsutra All rights reserved

INCOME-TAX ACT, 2025

Chapter XX: REFUNDS

Section 431 - Refunds.

If any person satisfies the Assessing Officer that the amount of tax paid by him or on his behalf or treated as paid by him or on his behalf for any tax year exceeds the amount with which he is properly chargeable under this Act for that year, he shall be entitled to a refund of the excess.

Downloaded by @weboapps.com at 29/11/26 02:34pm