taxsutra All rights reserved

INCOME-TAX ACT, 2025

5: General

Section 371 - Amendment of assessment on appeal.

If as a result of an appeal under section 356 or 357 or 362, any change is made in the assessment of a body of individuals or an association of persons, or a new assessment is directed in such cases, the Joint Commissioner (Appeals) or the Commissioner (Appeals) or the Appellate Tribunal, shall pass an order authorising the Assessing Officer either to amend the assessment made on any member of the body or association or to make a fresh assessment on such member.

Downloaded by @weboapps.com at 29/11/26 11:48am