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INCOME-TAX ACT, 2025

C: Revision by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner

Section 378 - Revision of other orders.

(1) The Competent Authority may, for any order, other than an order to which section 377 applies, passed by an authority subordinate to him, either of his own motion or on an application by the assessee for revision,––

(a) call for the record of any proceeding under this Act in which any such order has been passed;

(b) make such inquiry or cause such inquiry to be made; and

(c) subject to the provisions of this Act, pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Competent Authority shall not of his own motion revise any order under this section if the order has been made more than one year previously.

(3) An application for revision under this section shall be made by the assessee, within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier.

(4) The Competent Authority may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within the period as provided in sub-section (3), admit an application made after the expiry of the period specified in that sub-section.

(5) The Competent Authority shall not revise any order under this section in the following cases:—

(a) where an appeal against the order lies to the Joint Commissioner (Appeals) or the Commissioner (Appeals) or to the Appellate Tribunal, but has not been made and the time within which such appeal may be made has not expired;

(b) where the appeal lies to the Joint Commissioner (Appeals) or the Commissioner (Appeals) or to the Appellate Tribunal, the assessee has not waived his right of appeal; or

(c) where the order has been made the subject of an appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) or to the Appellate Tribunal.

(6) Every application by an assessee for revision under this section shall be accompanied by a fee of ₹ 500.

(7) On every application by an assessee for revision under this section, an order shall be passed within one year from the end of the financial year in which such application is made.

(8) In computing the period of limitation under sub-section (7), the following period shall be excluded:—

(a) the time taken in giving an opportunity to the assessee to be reheard under section 244(2); and

(b) the period commencing on the date on which stay on any proceeding under this section has been granted by an order or injunction of any court and ending on the date on which certified copy of the order or injunction vacating the stay is received by the jurisdictional Principal Commissioner or Commissioner.

(9) If after the exclusion of the period provided in sub-section (8), the time limit for completion as provided in sub-section (7) is less than sixty days, such remaining period shall be extended to sixty days

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and such period of limitation shall be deemed to have been extended accordingly.

(10) Irrespective of anything contained in sub-section (7), an order in revision under that sub-section may be passed at any time in consequence of or to give effect to any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

(11) For the purposes of this section,––

(a) “Competent Authority” means the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner;

(b) an order by the Competent Authority declining to interfere shall, not be deemed to be an order prejudicial to the assessee.

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