

SECTION 153(2A) & SECTION-153(3)(a)

Assessment cancelled and referred back to A.O. for fresh assessm.

Cover under Section-153(2A) and fresh assessment should be COMPLETED within 9 months. Section-153(3) will not apply.

C.I.T.	I.T.A.T	H.C.	S.C.	C.I.T. (Revision order)
SECTION - 250	SECTION - 254	SECTION - 260A	SEC - 262	SECTION - 263
				SECTION - 264

Assessment not cancelled and ~~fresh~~ But direction given:
 (I) Both the case of incoming shifting
 (Discussed on Pg-32.)

Assessment made "o" HC/SC disallowed a deduction/tax receipt.

Section-153(3)

applies.
 (no limit for making assessment) Re-assessment

HC/SC cancel the assessment and direct if a assessee to make fresh assessment.

Section-153(3)

will apply

(Very Rarely)

Possible if a assessee has done any OF

do

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