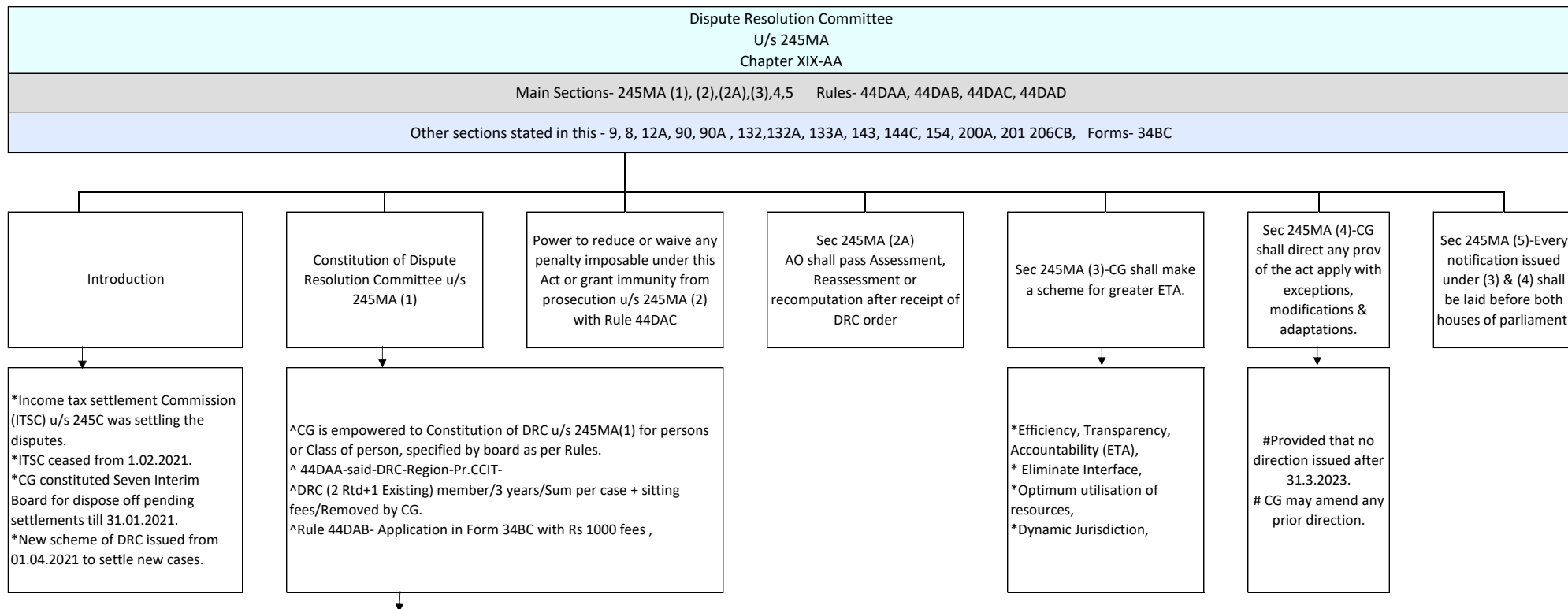




^ **Specified order**,definition give under **Rule 44DAD (ii)**.

^ Specified order -Draft order u/s 144C (1) TPO, Against Draft order-we can go to DRP, but can't go to DRC agst order of DRP, -Intimation u/s 143 (1), -TDS u/s 200A (1),-TCS u/s 206CB(1), -Asstt or Reasstt except order of DRP, -Rectification order u/s 154,- Order u/s 201 or 206C(6A) in respect of which following conditions satisfied i.e -Agg. Sum of Variation not exceed Rs 10 lakhs,-The ROI has been filed,-Total income is not exceeding Rs 50 lakhs, the order is not based on- * Search u/s 132 or Requisition u/s 132A,*Survery u/s 133A,*Info recd U/A ref sec 90, 90A.

Section 245MA -Expl (b) of the Act "specified Order- Not more than 10 lacs, Order not based on Search 132, Requisition u/s 132A, Survey u/s 133A, Info recd under agreement u/s 90 or 90A, Return filled and total income not more than Rs 50 lakhs.

^ **Specified conditions**- as per **Rule 44DAD(iii)**

-**Rule 44DAD (III) (A)** , as conditions stated in sub-clause (I) of clause (a) of the explanation to section 245MA of the Act are satisfied. i.e

-(A) Detention under COFEPOSA 1974,-(Detention order ,application of sec 9, 12A, order revoked on report of Advisory board , -Detention order,Sec 9 or 12A apply, Order not revoked before the expiry of time for review), (B)-Prosecution & Convicted under IPC/Narcotics/Other laws.(C)-Prosecution & convicted, as IT auth. for offence under IT or IPC or civil liability. (D)-Notified U/s 3 of Special Court- (Trial of offences relating to transactions in Securities) Act, 1992, sub-clause (II) of clause (a) of Expl- Such other conditions, as may be prescribed.

44DAD (iii) (B) , proceedings under Black Money (UFIA), Imposition of Tax Act, 2015.