

RAY – Relevant Assessment Year

Boa/d – Books of Accounts & Documents

A,R,R – Appeal, Reference, Revision

For AY 2011-12				
Section	Subject Matter	Time	Start	Other notes
133A	impound and retain	10 days	---	maximum without approval
131	impound and retain	15 days	---	maximum without approval
132(8)	retain boa/d after completion of 153A	30 days	153A order	maximum without approval
132(8A)	restrain order validity	60 days	date of order	
132(9A)	handing over of asset to other AO	60 days	last authorisation	
132B	application to AO for release of asset on explaining source	30 days	month end of seizure	
132B	asset to be released on explaining source	120 days	last authorisation/requisition	

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139(4)	1 year from RAY or 144		---	earlier
139(5)	1 year from RAY or 143(3)/144		---	earlier
139(9)	correction of defect	15 days	intimation by AO	AO may accept delay
142(1)	notice requiring ROI	nil	---	deemed last date of 143(3)/144
142(1)	period of boa/d which can be demanded	3 yrs	prior to RPY	4 yrs from RAY
142(2C)	special audit repot	180 days	date of direction	maximum
143(1)	intimation	1 yr	end of FY	in which ROI is furnished
143(2)	notice	6 months	end of FY	in which ROI is furnished
144	notice requiring BJA	nil	---	deemed last date of 144
149(1)	notice for ass/reass to be issued	4/6 yrs	end of RAY	6 yrs when EA is > 1 lac
147-pro	where previous ass has been done u/s 143(3) and assessee not defaulted	4 yrs	end of RAY	maximum
149(3)	agent of NRI u/s 163	2 yrs	end of RAY	only agent
150(1)	NWS 149, where ass/reass is in pursuance of A,R,R, any court proceeding	nil	---	court order of any law

153(1)	completion of 143(3)/144	21 months	end of RAY	
153(2)	completion of 147	9 months	end of FY	in which 148 was served
153(2A)	where 250, 254, 263,264 cancels and fresh order to be made	9 months	end of FY	in which 250/254(R) & 263,264 (P)
153(3)	where 250, 254, 263,264, 260,262 modifies order	nil		
153B	in respect of 6 previous AY	21 months	end of FY	
153B	in respect of RAY of search	21 months	end of FY	153(1) not applicable for 143(3)/144
153B-pro	in case of 153C --- 9 months from end of FY or 153B(1)	9 months	end of FY	later
153(4)	in case of revival order --- 1 year from end of month or 153 or 153B(1)	1 year	end of month	later
220	payment of demand u/s 156	30 days	serving of 156	in which order is passed

154(7)	where order is rectified {only order, not 143(1)}	4 yrs	end of FY	without prejudice to 154(7)
154(8)	application is made by assessee for rectified	6 months	end of month	
263	where order is revised	2 yrs	end of FY	making of order
264	where order is revised by CIT sou moto	1 year	date to date	making of order
264	application can made upto	1 year	date to date	communication of order
264	revision on basis of application	1 year	end of FY	making of application
249	application for appeal	30 days	date to date	order or demand served