

## **Sec. 143(1) intimation won't be deemed as completion of assessment to bar filing of revised return, rules HC**

**Summary – The High Court of Calcutta in a recent case of Tata Metaliks Ltd., (the Assessee) held that Issue of intimation under section 143(1) cannot amount to completion of assessment under section 139(5) disabling assessee from filing a revised return**

### **Facts**

- The assessee submitted that the return for the relevant assessment year was intimated to have been accepted under section 143(1) and that was not completion of the assessment in relation to such returns filed. Accordingly, the assessee sought to file a revised return, which was within the time provided under section 139(5).
- The revenue, submitted that by the intimation the assessee was informed that its original return had been accepted. Refund as raised stood already issued as intimated and thereafter the Assessing Officer did not resort to seeking any further particulars or evidence from the assessee in resorting to the provision of section 143(2). In these circumstances, the assessment stood completed and accepted by the assessee who then had sought to file a revised return on the last day otherwise possible. Accordingly, the said revised return was not accepted as it could not be in the facts and circumstances of the case.
- On appeal to the High Court:-

### **Held**

- The provision of section 143(1)(i) as it stood at material time contemplates an assessment without prejudice to the provisions of sub-section (2) of the said section whereunder the Assessing Officer shall, if he considers it necessary, serve on the assessee a notice requiring him, on a date to be specified therein, to attend his office or to produce or cause to be produced there, any evidence on which the assessee may rely in support of the return and after taking into account all relevant materials the Assessing Officer shall by an order in writing make an assessment. Thus, the provision for assessment to be made for the purpose of issuance of an intimation under section 143(1) reserving the authority of the Assessing Officer to resort to the provisions under sub-section (2) thereof, cannot be said to be completion of assessment and, therefore, limit the time otherwise available to file revised return.