



Income Tax Department

Government of India

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Time limit for issuing different income-tax notices and completion of the assessment

Section	Nature of Assessment	Time Limit	
		To serve/ issue notice	For completion of the Assessment
Section 143(1)	Summary Assessment	-	Within 9 months from the end of the financial year in which the return is furnished
Section 143(3)	Scrutiny Assessment	Notice to be served within 3 months from the end of the financial year in which return is furnished	Within 12 months ¹ from the end of the Assessment Year in which income was first assessable*
Section 144	Best Judgment Assessment	-	Within 12 months ² from the end of the Assessment Year in which income was first assessable*
Section 147	Re-assessment	Applicable till 31-08-2024 <ul style="list-style-type: none">• Notice to be issued within 3/10 years from the end of the relevant assessment year in which income has escaped assessment Applicable from 01-09-2024 <ul style="list-style-type: none">• Section 148 notice to be issued within 3 years and 3 months or within 5 years and 3 months from the end of the relevant assessment year in which income has escaped assessment• Section 148A notice to be issued within 3 years or within 5 years from the end of the relevant assessment year in which income has escaped assessment	Within 12 months from the end of the financial year in which notice for re-assessment was served
-	Fresh Assessment	-	Within 12 months from the end of the financial year in which the order was received or passed
-	Giving effect to appeal results	-	Within 3 months from the end of the month in which the order was received or passed
-	For giving effect to any finding or direction	-	Within 12 months from the end of the month in which such order is received or passed
-	For the assessment of partners if the assessment is made on the firm	-	Within 12 months from the end of the month in which assessment order is passed in case of the firm

* For the purpose of completion of assessment in case of an updated return, the time limit of 12 months shall be counted from the end of the financial year in which the updated return is furnished³.

1. The time limit has been increased from 9 months to 12 months by the Finance Act, 2023 with effect 01-04-2023.
2. The time limit has been increased from 9 months to 12 months by the Finance Act, 2023 with effect 01-04-2023.
3. Inserted by the Finance Act, 2022, w.e.f. Assessment Year 2022-23. Further, the time limit has been increased from 9 months to 12 months by the Finance Act, 2023 with effect 01-04-2023