

Quick Reference

Section	Notices under different Sections.
142(1)	Call upon documents and details before Assessment.
143(1)	Letter of Intimation (Three types)
	a. Return and AO's Computation matching (No action required)
	b. Showing Tax refund (Waite for payment)
	c. Shortfal in Tax payment. (This intimation should treat as Notice u/s 156. Pay the demand within 30 days.)
143(2)	Notice sent when AO not satisfied with documents sent or not sent any document after intimation u/s 143(1)
156	Notice of Demand to pay any Tax, interest, penalty, fine etc.
139(9)	Notice to rectify a Defective Return.
245	Set off of refund against Tax remaining payable.
147	Income escaping Assessment.
144	Best judgement Assessment by AO
Section	Returns
139(1)	Voulantarily before due date.
139(4)	Voulantarily after due date.
142(1)	In response to Notice u/s 142(1)
148	In response to Notice u/s 148
153A	In response to Notice u/s 153A
139(5)	Revised Return voulantarily
139(4)	Return in response to Notice u/s 142(1) after the time allowed.
Section	Deductions
80C	Savings, Deposits etc
80CCC	Contributions to certain pension funds, LIC etc
80CCD(1)	Employee's Contributions to NPS.
80CCD(1B)	Additional 50,000 deduction on contribution to NPS
80CCD(2)	Employer's contribution to NPS
80CCG	Rajiv Gandhi Equity Savings Scheme.
80D	Health Insurance Premium. 25,000/ 30,000
80DD	Medical Treatment of Dependent with Disability. 75,000 / 1,25,000
80U	For Employees with Disability. 75,000 / 1,25,000
80DDB	For Medical treatment of diseases. 40,000 / 60,000 / 80,000
80E	Interest on loan taken for higher education.
80G	Donations to certain funds etc.
80GG	For Rent paid.
80GGA	Certain donations for Scientific Research or Rural Development
80TTA	Interest on deposits in savings account.
80GGC	Donations to political parties. (DDO Can't allow)
Section	Interest
234 A	interest for delay in filing of Return. (1% per month)
234 B	Interest in default of payment of Advance Tax. (1% per month)
234 C	Interest for default in payment of instalments of Advance Tax. (1% per month)

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