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Section 184 in The Income- Tax Act, 1995

A flower, sometimes known as a bloom or blossom, is the reproductive structure found in flowering plants (plants of the division Magnoliophyta, also called angiosperms). The biological function of a flower is to affect reproduction, usually by providing a mechanism for the union of sperm with eggs.

Central Government Act Section 184 in The Income- Tax Act, 1995 184. 1 Assessment as a firm (1) A firm shall be assessed as a firm for the purposes of this Act, if- (i) the partnership is evidenced by an instrument; and (ii) the individual shares of the partners are specified in that instrument. (2) A certified copy of the instrument of partnership referred to in sub- section (1) shall accompany the return of income of the firm of the previous year relevant to the assessment year commencing on or after the 1st day of April, 1993 , in respect of which assessment as a firm is first sought. Explanation.- For the purposes of this sub- section, the copy of the instrument of partnership shall be certified in writing by all the partners (not being minors) or, where the return is made after the dissolution of the firm by all persons (not being minors) who were partners in the firm immediately before its dissolution and by the legal representative of any such partner who is deceased. (3) Where a firm is assessed as such for any assessment year, it shall be assessed in the same capacity for every subsequent year if there is no change in the constitution of the firm or the shares of the partners as evidenced by the instrument of partnership on the basis of which the assessment as a firm was first sought. (4) Where any such change had taken place in the previous

Section 146 in The Income- Tax Act, 1995
