my topics

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Section 184 in The Income- Tax Act, 1995

> **my notes**
>
> 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 year, the firm shall furnish a certified copy of the revised instrument of partnership along with the return of income for the assessment year re

Section 146 in The Income- Tax Act, 1995