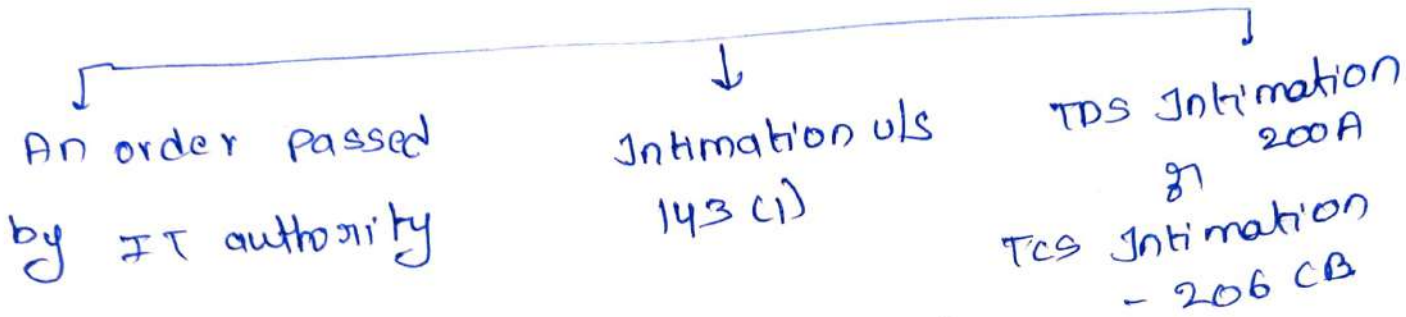


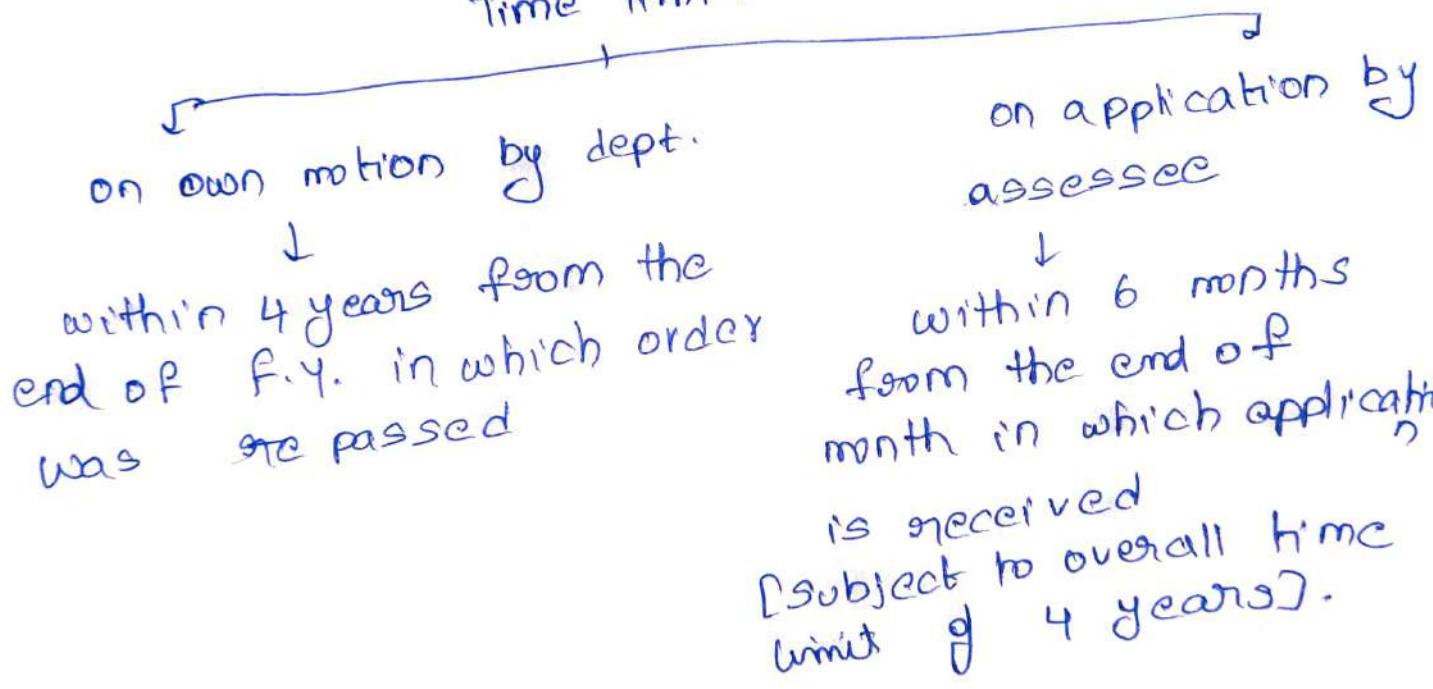
Sec 154 → Rectification.



If there is any mistake in the assessment order [only mistakes which are apparent on record].



↓  
Time limit



Notes:

- 1) o/b BH is provided if rectification was passed for enhancing tax liability & refund is reduced.
- 2) can file <sup>appeal</sup> to CIT (A) against the Rectification order u/s 154.