**Central Government Act**

**Section 144 in The Indian Penal Code**

144. Joining unlawful assembly armed with deadly weapon.—Whoev­er, being armed with any deadly weapon, or with anything which, used as a weapon of offence, is likely to cause death, is a member of an unlawful assembly, shall be punished with imprison­ment of either description for a term which may extend to two years, or with fine, or with both.

**Central Government Act**

**Section 144 in The Income- Tax Act, 1995**

144. Best judgment assessment

[(1)](http://indiankanoon.org/doc/574824/)1 ] If any person-

[(a)](http://indiankanoon.org/doc/46719/) fails to make the return required2 under sub- section (1) of section 139] and has not made a return or a revised return under subsection (4) or sub- section (5) of that section,] or

[(b)](http://indiankanoon.org/doc/1167254/) fails to comply with all the terms of a notice issued under subsection (1) of section 1423 or fails to comply with a direction issued under sub- section (2A) of that section], or

[(c)](http://indiankanoon.org/doc/1096293/) having made a return, fails to comply with all the terms of a notice issued under sub- section (2) of section 143, the4 Assessing] Officer, after taking into account all relevant material which the5 Assessing] Officer has gathered,6 shall, after giving the assessee an opportunity of being heard, make the assessment] of the total income or loss to the best of his judgment and determine the sum payable by the assessee7 ] on the basis of such assessment:8 Provided that such opportunity shall be given by the Assessing Officer by serving a notice calling upon the assessee to show cause, on a date and time to be specified in the notice, why the assessment should not be completed to the best of his judgment: Provided further that it shall not be necessary to give such opportunity in a case where a notice under sub- section (1) of section 142 has been issued prior to the making of an assessment under this section.]

[(2)](http://indiankanoon.org/doc/4285/)9 The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987 (4 of 1988 ), shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988 , or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year.]

**Central Government Act**

**Section 144 in The Code Of Criminal Procedure, 1973**

144. Power to issue order in urgent cases of nuisance of apprehended danger.

[(1)](http://indiankanoon.org/doc/606905/) In cases where, in the opinion of a District Magistrate, a Sub- divisional Magistrate or any other Executive Magistrate specially empowered by the State Government in this behalf, there is sufficient ground for proceeding under this section and immediate prevention or speedy remedy is desirable, such Magistrate may, by a written order stating the material facts of the case and served in the manner provided by section 134, direct any person to abstain from a certain act or to take certain order with respect to certain property in his possession or under his management, if such Magistrate considers that such direction is likely to prevent, or tends to prevent, obstruction, annoyance or injury to any person lawfully employed, or danger to human life, health or safety, or a disturbance of the public tranquility, or a riot, of an affray.

[(2)](http://indiankanoon.org/doc/80360/) An order under this section may, in cases of emergency or in cases where the circumstances do not admit of the serving in due time of a notice upon the person against whom the order is directed, be passed ex parte.

[(3)](http://indiankanoon.org/doc/22181/) An order under this section may be directed to a particular individual, or to persons residing in a particular place or area, or to the public generally when frequenting or visiting a particular place or area.

[(4)](http://indiankanoon.org/doc/904449/) No order under this section shall remain in force for more than two months from the making thereof: Provided that, if the State Government considers it necessary so to do for preventing danger to human life, health or safety or for preventing a riot or any affray, it may, by notification, direct that an order made by a Magistrate under this section shall remain in force for such further period not exceeding six months from the date on which the order made by the Magistrate would have, but for such order, expired, as it may specify in the said notification.

[(5)](http://indiankanoon.org/doc/190828/) Any Magistrate may, either on his own motion or on the application of any person aggrieved, rescind or alter any order made under this section, by himself or any Magistrate subordinate to him or by his predecessor- in- office.

[(6)](http://indiankanoon.org/doc/109001/) The State Government may, either on its own motion or on the application of any person aggrieved, rescind or alter any order made by it under the proviso to sub- section (4).

[(7)](http://indiankanoon.org/doc/653587/) Where an application under sub- section (5) or sub- section (6) is received, the Magistrate, or the State Government, as the case may be, shall afford to the applicant an early opportunity of appearing before him or it, either in person or by pleader and showing cause against the order; and if the Magistrate or the State Government, as the case may be, rejects the application wholly or in part, he or it shall record in writing the reasons for so doing. D.- Disputes as to immovable property