

## **Processing of return under section 143(1) doesn't amount to framing an opinion on return filed by assessee**

**INCOME TAX** : Where original proceeding was completed under section 143(1), it was not necessary for Assessing Officer to come across some fresh tangible material to form a belief that income by way of professional services charges had escaped assessment so as to initiate reassessment proceedings and doctrine of change of opinion would not arise, thus, impugned reopening was justified

For detail, pl. click below link:

<https://www.taxmann.com/research/direct-tax-laws/top-story/10101000000325620/processing-of-return-under-section-1431-doesnt-amount-to-framing-an-opinion-on-return-filed-by-assessee-caselaws>

*(Source: Taxmann.com)*