

When can this notice be issued: According to Sanjoli Maheshwari, Executive Director, Nangia Andersen India, a business consultancy company, “Income tax notice under section 139(9) may be issued within nine months from the end of the financial year in which the return is filed.” Hence, for ITR filed for FY 2022-23 (AY 2023-24) (due date July 31, 2023), the tax department can issue a notice on or before December 31, 2024.

“An individual will be required to answer all the queries raised by the tax department through notice issued under section 142(1) and provide the requisite details and documents asked in support of the claim made in the ITR filed within the time prescribed in the notice,” says Maheshwari.

If you have any objection to this notice, or you have already paid the outstanding demand, “then the taxpayer should submit a response providing evidence of payment and requesting the department not to make the proposed adjustment,” says Maheshwari.

When can this notice be issued: “There is no time limit for issuing this [tax notice](#) under section 245. This means that if as per the income tax department, a taxpayer has an outstanding tax demand for FY 1999- 2000 (AY 2000-01), and for FY 2022- 23 (AY 2023-24) has a tax refund due, then tax officer can set off the refund with the outstanding demand,” says Maheshwari.