STATUTORY COMPARISON / MAP-120AA8E74FF3

Reassessment: retain the jurisdictional sequence and identify the issuing officer

RENUMBERED | SUBSTANTIVELY CHANGED

1961 ACT / 147 - INCOME ESCAPING ASSESSMENT

Section 147 permits escaped-income assessment or recomputation subject to sections 148-153; its Explanation addresses issues discovered during proceedings.

2025 ACT / 279 - INCOME ESCAPING ASSESSMENT

Section 279(1)-(2) retains that structure with references to sections 280-286. Current subsection (3) excludes the National Faceless Assessment Centre and assessment units from the Assessing Officer definition for sections 280 and 281.

READING CHRONOLOGY

01 Operative provisions / 02 Change analysis / 03 Transition / 04 Compliance / 05 Disputes / 06 Expert Commentary

02 PRECISE CHANGE ANALYSIS

The main charging-procedure power and subsequent-issue rule are restated as separate subsections. Their location changes; the need to satisfy the surrounding reassessment machinery remains.

The official footnote identifies section 279(3) as inserted by Act No. 4 of 2026 with effect from 1 April 2026. It is a subsequent amendment and must not be attributed to the 2025 Act as originally enacted.

03 TRANSITION AND EFFECTIVE DATES

Section 536(2)(c) preserves the 1961 Act and its procedure for pending proceedings and proceedings initiated on or after 1 April 2026 concerning tax years beginning before that date. The date of a notice or order alone does not determine the governing Act.

For a pre-commencement tax year, examine the saved version and applicable amendments of the 1961 Act. Do not apply 279(3) to a legacy proceeding merely because it is issued after 1 April 2026.

04 COMPLIANCE IMPACT

Maintain the original notice, information supplied, reply, fit-case order, approval and service dates as a single reassessment record. Record the identity and statutory capacity of the issuing officer as well as the office name.

05 ASSESSMENT AND LITIGATION IMPACT

Section 279(2) addresses subsequently discovered issues during proceedings; it does not expressly dispense with the conditions for valid initiation under subsection (1) and connected provisions. Frame commencement objections separately from objections to later additions.

The officer restriction is expressly tied to sections 280 and 281. Extending it to every stage of assessment without reading the separate allocation provisions would overstate the text.

06 AKHB EXPERT COMMENTARY

The meaningful comparison is between statutory gateways, not merely between the two enabling sections. Counsel should distinguish authority to start proceedings, authority to decide them, limitation and the permissible subject matter. A defect in one inquiry should not be treated as answered by a provision addressing another.

In practical review, first fix the tax period and applicable Act, then identify the issuing officer and procedural sequence. Only after these questions should the merits of alleged escapement be assessed. This order prevents the current officer-definition amendment from being applied indiscriminately to saved legacy cases.

STATUTORY SOURCES AND PINPOINTS

1961 Act, section 147 - main provision and Explanation

2025 Act, section 279 - subsections (1)-(3), amendment footnote 58

2025 Act, section 536 - subsection (2)(c)

SOURCE AND ANALYTICAL SCOPE

Comparison of CBDT consolidated 2026 section texts retrieved locally on 5 October 2026, checked against official section pages on 18 October 2026. This is a current-text comparison, not a claim that every difference was introduced by the 2025 Act as originally enacted. No case-law propositions or professional signoff are asserted. Direct headless API revalidation was denied; source-page access succeeded.

Status labels describe the analysed provision and may coexist: a provision can be renumbered and substantively changed. Retained does not certify every surrounding rule or notification. Commentary is separate from the legislation.

AI-assisted statutory research; no independent professional sign-off is represented. General information, not a signed legal opinion. The applicable enacted text, amendments and facts control.