

Section - 10, Expenditure-Tax Act, 1987

Best judgment assessment.

10. If—

- (a) any person fails to make the return required by any notice given under sub-section (2) of section 8 and has not made a return or a revised return under sub-section (3) of that section, or
- (b) any person having made a return fails to comply with all the terms of a notice issued under sub-section (1) of section 9, or
- (c) the [Assessing] Officer, is not satisfied with the correctness or the completeness of the accounts of the assessee,

the [Assessing] Officer, after taking into account all the relevant material which he has gathered, shall, by an order in writing, make the assessment of the chargeable expenditure to the best of his judgment and determine the sum payable by the assessee or refundable to the assessee on the basis of such assessment.