

Section - 9, Expenditure-Tax Act, 1987

Assessment.

9. (1) For the purpose of making an assessment under this Act, the [Assessing] Officer may serve on any person who has furnished a return under section 8 or upon whom a notice has been served under sub-section (2) of section 8 (whether a return has been furnished or not) a notice requiring him on a date therein to be specified, to produce or cause to be produced such accounts or documents or other evidence as the [Assessing] Officer may require for the purposes of this Act and may from time to time, serve further notices requiring the production of such further accounts or documents or other evidence as he may require.

(2) The [Assessing] Officer, after considering such accounts, documents or other evidence, if any, as he has obtained under sub-section (1) and after taking into account any relevant material which he has gathered, shall, by an order in writing, assess the chargeable expenditure and the amount of tax payable on the basis of such assessment.