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Income Tax Act, 1961

Section 140 - Return by Whom to Be Signed

Thereturn under [1] [section 115WD or] section 139 shall be signed and verified-

[2] [(a) inthecase of an individual,-

(i) by the individual himself;

(ii) where he is absent from India, by the individual himself or by someperson duly authorised by him in this behalf;

(iii) where he is mentally incapacitated from attending to his affairs, by hisguardian or any other person competent to act on his behalf; and

(iv) where, for any other reason, it is not possible for the individual tosign the return, by any person duly authorised by him in this behalf:

Provided that in a case referred to in sub-clause (ii) or sub-clause (iv) ,the person signing the return holds a valid power of attorney from theindividual to do so, which shall be attached to the return;]

(b) in the case of a Hindu undivided family, by the karta, and, where thekarta is absent from India or is mentally incapacitated from attending to hisaffairs, by any other adult member of such family;

[3] [(c) inthe case of a company, by the managing director thereof, or where for anyunavoidable reason such managing director is not able to sign and verify thereturn, or where there is no managing director, by any director thereof :

[4] [Providedthat where the company is not resident in India, the return may be signed andverified by a person who holds a valid power of attorney from such company to doso, which shall be attached to the return :

Provided furtherthat,-

(a) where the company is being wound up, whether under the orders of a courtor otherwise, or where any person has been appointed as the receiver of anyassets of the company, the return shall be signed and verified by the liquidatorreferred to in sub-section (1) of section 178;

(b) where the management of the company has been taken over by the CentralGovernment or any State Government under any law, the return of the companyshall be signed and verified by the principal officer thereof;]

(cc) in the case of a firm, by the managing partner thereof, or where for anyunavoidable reason such managing partner is not able to sign and verify thereturn, or where there is no managing partner as such, by any partner thereof,not being a minor;

[5][(cd) in the case of a limited liability partnership, by the designated partner thereof, or where for any unavoidable reason such designated partner is not able to sign and verify the return, or where there is no designated partner as such, by any partner thereof.]

(d) in the case of a local authority, by the principal officer thereof;]

[4] [(dd) in the case of a political party referred to in sub-section (4B) of section 139, by the chief executive officer of such party (whether such chiefexecutive officer is known as secretary or by any other designation) ;]

(e) in the case of any other association, by any member of the association orthe principal officer thereof; and

(f) in the case of any other person, by that person or by some personcompetent to act on his behalf.

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1. Inserted by the Finance Act, 2005, w.e.f. 1st April, 2006.

2. Substituted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1st April, 1989.

3. Substituted for clauses (c) and(d) by the Taxation Laws(Amendment) Act, 1975, w.e.f. 1st April, 1976.

4. Inserted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1st April, 1989.

5. Inserted by the Finance (No. 2) Act, 2009, w.e.f. 1st April, 2010.