

Submission of return for losses.

80. Notwithstanding anything contained in this Chapter, no loss which has not been determined in pursuance of a return filed in accordance with the provisions of sub-section (3) of [section 139](#), shall be carried forward and set off under sub-section (1) of [section 72](#) or sub-section (2) of [section 73](#) or sub-section (1) or sub-section (3)] of [section 74](#) or sub-section (3) of [section 74A](#).