

Ruchi Rathod and Aishwary Jain

In the evolving digital landscape, WhatsApp has become a dominant communication tool across both personal and professional realms. Its widespread usage has prompted courts and tax authorities to confront crucial legal questions like “Can WhatsApp messages be used as evidence?”, “Can it serve as a valid mode for delivering summons?”, and “How can it be used effectively in legal practice?”.

**WHATSAPP AS EVIDENCE UNDER INCOME TAX AND LEGAL PROCEEDINGS** Under Indian law, electronic records, including WhatsApp chats, are admissible in court only if they meet the conditions set out in Section 65B of the Indian Evidence Act, 1872. This provision, read alongside the Information Technology Act, 2000, mandates that any electronic record submitted as evidence must be accompanied by a Section 65B certificate. This certificate must confirm the authenticity, regular usage, and integrity of the device that produce.....