



Moti B. Totlani

That Delhi HC decides the date of issue of reassessment notices sent through various modes for purposes of time-barring as follows:- That mere generation of notice under section 148 on ITBA software cannot in fact or in law constitute issue of notice, it is only upon due despatch, that notice can be said to have been 'issued'. That date of issue of notice is not important, it is date of signing notice which is important, hence, where notice was dated 31-3-2021 but had been digitally signed on 1-4-2021, date of notice will be 1-4- 2021. That where notices were sent through registered e-mail ID of respective Assessing Officers, though not digitally signed, it will be held to be valid service of notice and date and time of dispatch as recorded in ITBA portal will be taken as date of issuance of notice in this regard.

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