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**Notice deemed to be valid in certain circumstances**

**Where an assessee has appeared in any proceeding or co-operated in any inquiry relating to an assessment or reassessment, it shall be deemed that any notice under any provision of this Act, which is required to be served upon him, has been duly served upon him in time in accordance with the provisions of this Act and such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act that the notice was—**

- (a) not served upon him; or**
- (b) not served upon him in time; or**
- (c) served upon him in an improper manner:**

**Provided that nothing contained in this section shall apply where the assessee has raised such objection before the completion of such assessment or reassessment.**