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**Income Tax Act 1961 s 282 - Service of notice  
generally**

**(1) The service of a notice or summon or requisition or order or any other communication under this Act (hereafter in this section referred to as “communication”) may be made by delivering or transmitting a copy thereof, to the person therein named,—**

**(a) by post or by such courier services as may be approved by the Board; or**

**(b) in such manner as provided under the Code of Civil Procedure, 1908 (5 of 1908), for the purposes of service of summons; or**

**(c) in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000 (21 of 2000);**

**(d) by any other means of transmission of documents as provided by rules made by the Board in this behalf.**

**(2) The Board may make rules providing for the addresses (including the address for electronic mail or electronic mail message) to which the communication referred to in sub-section (1) may be delivered or transmitted to the person therein named.**

**Explanation.—For the purposes of this section, the expressions “electronic mail” and “electronic mail message” shall have the meanings as assigned to them in Explanation to section 66A of the Information Technology Act, 2000 (21 of 2000).**