IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2025

CORAM :

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.A.No.2501 of 2025

Aruna Nambi .. Appellant

v.

1. The Income Tax Officer
   Non-Corporate Ward – 10(1) CHE
   Room No.619, 6th Floor,
   Wanarparthy Block
   121, Mahatma Gandhi Road
   Nungambakkam
   Chennai 600 034

2. The Deputy Commissioner of Income Tax
   Central Circle-1(2)
   108, Mahatma Gandhi Road
   3rd Floor, Investigation Building
   Chennai 600 034 .. Respondents

Writ Appeal filed under Clause 15 of the Letters Patent, against the order dated 13.12.2024 made in W.P.No.10279 of 2024.

For Appellant :: Mr.T.Vasudevan

For Respondents :: Mr.A.N.R.Jayapratap
Senior Standing Counsel

JUDGMENT

(Judgment of the Court was made by The Chief Justice)

Heard in admission. The learned counsel for appellant, assailing the correctness and validity of the order passed by the learned single Judge, would submit that the learned single Judge failed to decide the issue as to whether the notice under Section 148 was issued on or before 31st March, 2021. It is his contention that the notice was put in the course of transmission only on 3rd of April, 2021 and not before that. Therefore, the date of despatch was only 3rd April, 2021 and as such, it cannot be said that the notice was "issued" within the meaning of that expression as used under Section 148 of the Income Tax Act.

2. On the other hand, the learned counsel for Revenue would submit that as against the emphatic reply by way of counter affidavit that the notice was issued in electronic mode, in addition to putting into the course of transmission through despatch, was not disputed by the appellant by filing any rejoinder affidavit. Therefore, in view of the provision contained in Section 282 of the Income Tax Act, the service of notice has to be held to be in accordance with the provision

contained in law.

3. The requirement of issuance of notice, as stated in Section 148 of the Income Tax Act, is required to be examined in the light of the provisions contained in Section 282 of the Income Tax Act, which reads as below:-

> "282(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); or
>
> (d) by any other means of transmission of documents as provided by rules made by the Board in this behalf. "

4. With the advent of technology, service of notice through electronic mode is also one of the acceptable modes of service of notice.

5. Even assuming that the notice dated 31st March, 2021 was put in the course of ordinary transmission by way of despatch on 3rd April, 2021, an emphatic reply in the counter affidavit that the notice was issued on 31st March, 2021 and was served on the appellant in e-proceedings of 31st March, 2021 itself, has not been disputed. This was an emphatic submission of fact made by the respondents in their counter, which required rejoinder if the appellant wanted to dispute the same. Therefore, the undisputed position on record is that the notice was served on the appellant in e-proceedings on 31st March, 2021, notwithstanding the fact that it was served on her, later on, vide speed post on 7th April, 2021.

6. In view of the above admitted position, it is clear that the service of notice through mail to the appellant on 31st March, 2021 satisfies the requirement of law with regard to service of notice. If that

be so, the appellant's contention that the respondents failed to issue notice on or before 31st March, 2021 cannot be accepted. With the advent of technology, it is not only issuance, but the service of notice, which has been clearly stated by the respondents.

7. Though the learned single Judge has not dealt with these aspects in detail as has been considered by us, taking into consideration the clear undisputed admitted position of fact with regard to the service of notice through mail, we do not find any merit in this appeal. The writ appeal is, accordingly, dismissed. Consequently, C.M.P.No.19448 of 2025 is closed. No costs.

(MANINDRA MOHAN SHRIVASTAVA,C.J.) (SUNDER MOHAN,J.)
07.08.2025

Index : yes/no
Neutral citation : yes/no

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To

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