

Income Tax Act, 1961, Section 148 - Whether the Section 148 Notices sent as an attachment through e-mails, from the designated e-mail addresses of the JAOs, which do not bear the respective JAO's digital signature are valid under Section 282A the Act of 1961 read with Rule 127A of the IT Rules?-The Court has answered this question in the affirmative, in favour of the Department - affixation of DSC in notices issued under Section 148 of the Act of 1961 has not been made mandatory. As long as the requirements of Section 282A of the Act of 1961 and Rule 127A of the IT Rules, are followed the notices would be considered to be authenticated.

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