

Income Tax Act, 1961, Section 149 - Whether the JAO's act of generating Notice in the ITBA portal on 31st March, 2021, without despatching the Notice meets the test of the expression 'shall be issued' in Section 149 of the Act of 1961, and saves the Notices from being time barred? - The Court has answered this in the negative in favour of the assessee- Thus, mere generation of Notice on the ITBA Screen cannot in fact or in law constitute issue of notice, whether the notice is issued in paper form or electronic form. In case of paper form, the notice must be despatched by post on or before 31st March 2021 and for communication in electronic form the e-mail should have been despatched on or before 31st March 2021 - Answer question in negative against the Department and hold that the impugned Notices dated 31st March, 2021, which were despatched on 1st April, 2021, or thereafter, would not meet the test of 'issued' under Section 149 of the Act of 1961 and would be time barred, unless saved by the judgment of the Supreme Court in *Ashish Aggarwal (Supra)*.

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