

**APPROPRIATE MODE OF SERVICE OF NOTICES NEEDS**  
**SOME RELAXATION AND FLEXIBILITY**  
**UNDER THE LAW**

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Though service of notice through Electronic mode system is one of the flexible approaches but the availability of infrastructural facilities in rural as well as remote and inaccessible areas are fully neglected. The facilities are unavailable because of absence of electronic devices and lack of knowledge, skill and other modern facilities there to seek better services.

The mode of Electronic service has no accessibility in rural areas and Section 282 of the Income Tax Act'61 under Chapter XXIII provides the service of Notices or summons, requisitions or other communication etc are to be made either by telephone or transmission of documents as prescribed under the rules. Even sending copies thereof by posts or under courier services as have been prescribed under the Civil Procedure Code and the corresponding rules stood therein but the form of electronic record under Chapter IV of the Information Technology Act is totally beyond the knowledge of Rural people which need some time to get them acquainted and accustomed and now to defer the system of adopting electronic devices of dispatch of notices etc. It is quite common and appreciable that many of the assesseees live in rural and backward areas having no electronic and infrastructural facilities and even do not know the process of e-mail etc. Many of them have no scope of operating e-mail address of friends and relatives due to unawareness of electronic system, even transmitting or carrying on correspondences using e-mail or remitting any amount by Phone Pay. These systems are quite unknown to them. If this electronic system or mode of service of notices and requisites or summons are sent may not serve the purpose and the desire of the

people. Many of the assesseees and tax payers of rural areas do not know how to operate the Computer and other electronic system and even network facilities and signals in Mobile phones are not available to them. Keeping in view of the matter and looking into the inconveniences of the public of the Rural and remote areas the imposition of the electronic system of service of notices through electronic devices should be deferred and kept in abeyance for some times to allow the public to grow and get acquainted accustomed and well versed with the system. Even people walk miles of distance and climb to hill tops or sit on big trees to avail signals facilities for operation of electronic devices as they know within their limited sphere.

Other limbs of the system as provided and available under the CPC (Civil Procedure Code) by transferring, dispatching and sending of the notices by post or courier services or even speed posts can serve the purpose but the electronic e-mail messages and electronic transmissions will be in vain and no purpose will be served in the rural and interior parts of the states specifically in Odisha and other neighboring states of the Country.

Now-a-days the assesseees are coming and approaching the authorities with Bunch of Notices and orders dispatched by the authorities of the department on different occasions in the prevailing electronic modes but the delay occurred about three months, four months and years also because the assesseees are not accustomed to the system and the devices having no scope in the present era to give them relief and relaxation. Accordingly they feel the system is "Latin and Greek" to them. Therefore the authorities under the law in many of the Principles decided by Hon'ble Apex Court and the Hon'ble Bombay and Delhi High Courts relating to SBI cards and service of Pvt. Ltd. Order XXI rules of Civil Procedure Code 1908 clearly given the facilities for service of notice even on Cell phone numbers and other messages transmitting

through media under the electronic process and by other appliances are of no use.

The department is mostly acquainted and furnish the requirement and expect compliance of the assessee are unavailable causing harassment to innocent public to get the facilities and remedy casted under the law which have no application.

Hon'ble Bombay High Court in Meena Prints Pvt. Ltd. Vrs. Vahini Enterprises directed the plaintiff to serve notices of motion in an action of trade mark infringement by courier and WhatsApp/email if possible. Naturally to get our people educated in that line and acquainted as well as accustomed to the system will take some time and we should not impose and burden the public of remote areas. The change of system by overnight cannot be expected which would be cumbersome or deteriorate the system causing unnecessary hardship. Even may be accepted that the slogan of the Department was that each of the tax payer is a Nation builder and go to prove its obesity because of its device in an unknown and during Corona Pandemic in 2019 the service of notice could not be possible and looking into the situation and the condition of the society limitation itself was extended which should be appreciated for the time being.

Accordingly even if is not abolished but deferring the system for the time being till the common man is educated with the device shall get the system operated.

Now the section 282 of the IT Act should get operated in both the ways by sending notices by registered/ speed post and supply them the copies of Note sheets and the proceedings to expect better compliance of the affected assesseees belong to rural and underdeveloped areas. What better can be possible in the service of notices other than e-mails should be adopted without burdening the people having no knowledge or capacity to learn now for the compliance U/s282 of the IT Act.