

**Notice of demand.**

**156.** When any tax, interest, penalty, fine or any other sum [\*\*\*] is payable in consequence of any order passed under this Act, the [Assessing] Officer shall serve upon the assessee a notice of demand in the prescribed form specifying the sum so payable :

[**Provided** that where any sum is determined to be payable by the assessee or <sup>1</sup>[the deductor or the collector under sub-section (1) of section 143 or sub-section (1) of section 200A or sub-section (1) of section 206CB], the intimation under those sub-sections shall be deemed to be a notice of demand for the purposes of this section.]

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<sup>1</sup> Substituted with effect from June 1, 2015