

INCOME-TAX ACT, 2025

Chapter XXIII: MISCELLANEOUS

Section 501 - Service of notice, generally.

(1) The service of a notice, or summon, or requisition, or order, or any other communication, under this Act (herein 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;

(b) in such manner as provided under the Code of Civil Procedure, 1908 for the purposes of service of summons;

(c) in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000; or

(d) by any other means of transmission of documents, as may be prescribed.

(2) The Board may make rules providing for the addresses (including the address for electronic mail or electronic mail message) to which the communication referred to in sub-section (1) may be delivered or transmitted to the person therein named.

(3) For the purposes of this section, “electronic mail” and “electronic mail message” means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message.