

Intimation of assessment of firm.

158. Whenever, in respect of the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year, a registered firm is assessed, or an unregistered firm is assessed under the provisions of clause (b) of section 183, the Assessing Officer shall notify to the firm by an order in writing the amount of its total income assessed and the apportionment thereof between the several partners.