

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
[CENTRAL BOARD OF DIRECT TAXES]

**Income-tax**

**NOTIFICATION**

New Delhi, dated 2<sup>nd</sup> December, 2015

**G.S.R. 923(E).**— In exercise of the powers conferred by section 282 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (**18<sup>th</sup> Amendment**) Rules, 2015.
  - (2) They shall come into force on the date of publication in the Official Gazette.
2. In the Income-tax Rules, 1962, after rule 126, following rule shall be inserted, namely:-

**“Service of notice, summons, requisition, order and other communication.**

127. (1) For the purposes of sub-section (1) of section 282, the addresses (including the address for electronic mail or electronic mail message) to which a notice or summons or requisition or order or any other communication under the Act (hereafter in this rule referred to as “communication”) may be delivered or transmitted shall be as per sub-rule (2).

(2) The addresses referred to in sub-rule (1) shall be-

- (a) for communications delivered or transmitted in the manner provided in clause (a) or clause (b) of sub-section(1) of section 282-
  - (i) the address available in the PAN database of the addressee; or
  - (ii) the address available in the income-tax return to which the communication relates; or
  - (iii) the address available in the last income-tax return furnished by the addressee; or
  - (iv) in the case of addressee being a company, address of registered office as available on the website of Ministry of Corporate Affairs:

Provided that the communication shall not be delivered or transmitted to the address mentioned in item (i) to (iv) where the addressee furnishes in writing any other address for the purposes of communication to the income-tax authority or any person authorised by such authority issuing the communication;

(b) for communications delivered or transmitted electronically-

- (i) email address available in the income-tax return furnished by the addressee to which the communication relates; or
- (ii) the email address available in the last income-tax return furnished by the addressee; or
- (iii) in the case of addressee being a company, email address of the company as available on the website of Ministry of Corporate Affairs; or
- (iv) any email address made available by the addressee to the income-tax authority or any person authorised by such income-tax authority.

(3) The Principal Director General of Income-tax(Systems) or the Director General of Income-tax(Systems) shall specify the procedure, formats and standards for ensuring secure transmission of electronic communication and shall also be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to such communication.”

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[Notification No.89/2015/ F. No. 133/79/2015-TPL]

(Ekta Jain)  
Deputy Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.969(E), dated the 26<sup>th</sup> March, 1962 and last amended by Income-tax (17<sup>th</sup> Amendment) Rules, 2015 vide notification S.O. No. 2877(E) dated 20<sup>th</sup> October, 2015