

## LETTER REGARDING IMPROPER SERVICE OR NO SERVICE OF NOTICE UNDER SECTION 282

From,

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Dated .....

To,

The Assessing Officer,

Circle/Ward .....

Dear Sir/Madam,

**Subject : letter regarding improper service or no service of notice under section 282**

PAN No .....

My client ..... has received the notice dated.....u/s. 271(1) (b) read with section 274 and has been asked to show cause why penalty should not be imposed for alleged non-compliance of your notice dated.....u/s. 142(1) and u/s. 143(2) .

In this context my client has instructed me to submit that the alleged notices dated .....u/s. 142(1) and 143(2) were never served upon my client.

On enquiry from your office, I was informed that the said notices had been sent through process server but there is neither a service report nor any evi-dence to show as to whom the notice has been served. In absence of such a report, the service of said notice is improper as also held by the Delhi High Court in the case of R.L. Narang Vs. CIT 136 ITR 108 (Del).

Without prejudice to above, I would like to mention that my client has always co-operated in the assessment proceedings as is evident from the records.

However, in case a notice is not served then the question of compliance does not and could not arise.

Under the circumstances, the penalty proceedings for alleged failure may be dropped as there was no service of notices u/s. 142(1) and 143(2) as provided in section 282 of the I.T. Act.

For more assistance, please visit [www.companymitra.com](http://www.companymitra.com)

Thanking you

Yours faithfully

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