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Not signing a notice u/s 148 (or an assessment order or an approval u/s 151), whether digitally or manually, makes it bad in law. The Hon'ble Bombay H.C. as well as various Hon'ble High Courts and Tribunals have held that a notice issued u/s 148 or assessment order passed without affixing DSC or signing the notice/order manually is bad in law in terms of section 282A of the Income Tax Act, 1961.

Key Facts:

In several reassessment matters, assesseees have received notices issued u/s 148 of the erstwhile Income Tax Act, 1961 (*Act*) which do not bear the signature of the concerned Assessing Officer, either manually or digitally (DSC). In some cases, even show cause notices issued u/s 148A(b), assessment orders passed u/s 143(3) / 147 / 144C were found to be unsigned. The Department, however, has sought to sustain such proceedings on the ground that the notice or order was system generated, bore a DIN, or was otherwise served upon the assessee. The controversy therefore arises as to whether a statutory notice or document issued without signature of the competent authority can be treated as valid in the eyes of law.

Issue:

The issue is whether, in view of the express requirement contained in section 282A of the Act, a notice, order, approval or other statutory document issued under the Act without being signed by the competent Income Tax authority, either manually or digitally, can at all be regarded as a valid document in the eyes of law.

The connected issue is whether mere system generation of such document, allotment of DIN, or service thereof upon the assessee is sufficient compliance with law, notwithstanding the absence of signature as mandated u/s 282A.

Analysis:

At the outset, it is imperative to discuss the provisions of section 282A of the Act, which assumes pivotal role in tackling the said legal challenge:

The section provides that where the Act requires any notice or other document to be issued by an Income Tax authority, such notice or other document shall be

signed and issued in paper form or communicated in electronic form in accordance with the prescribed procedure.

Thus, section 282A contemplates two separate but connected requirements. First, the notice or document must be signed by the authority. Secondly, it must thereafter be issued in paper form or communicated electronically in the prescribed manner.

This distinction is extremely important. A document may be generated by the system. A document may bear a DIN. A document may also be served upon the assessee. However, if it is not signed by the competent authority, the primary statutory requirement remains unfulfilled.

The *Hon'ble Bombay High Court in Ambernath City Hospital (P.) Ltd. v. Union of India* has expressly held that section 282A contains a statutory mandate that a notice issued under the Act must be signed by the concerned authority, and failure to do so renders the notice invalid. The Hon'ble Court further held that section 292BB cannot be interpreted in a manner which would run contrary to section 282A, because section 292BB deals with objections relating to service, timing or improper manner of service and does not revive a notice which is invalid at its inception for want of signature.

Therefore, section 282A is not a decorative or merely procedural provision. It is a substantive safeguard intended to ensure that the statutory power is actually exercised and authenticated by the authority vested with such power.

Judgements in favour of assessee wherein unsigned notice was held as bad in law:

1. *Ambernath City Hospital (P.) Ltd. v. Union of India [2026] 182 taxmann.com 268 (Bombay) dated 06.01.2026*
2. *Prakash Krishnavtar Bhardwaj v. Income Tax Officer [2023] 150 taxmann.com 60 (Bombay) dated 09.01.2023*
3. *Begur Sinappa Venkatesh v. Income Tax Officer [2024] 158 taxmann.com 715 (Karnataka) dated 16.11.2023*

My Opinion:

In my considered view, the issue is not merely about signature as a formality. It is about statutory authentication and valid assumption of jurisdiction. A notice u/s 148 is not a casual administrative communication. It is the very foundation on which the Department seeks to reopen an assessment and assume jurisdiction to reassess the income of the assessee. If such notice does not bear the signature of

the authority who is empowered to issue it, then the notice lacks statutory sanctity. Section 282A leaves no room for doubt. It specifically requires that a notice or document issued by an Income Tax authority shall be signed by that authority and thereafter issued or communicated in the prescribed manner. Therefore, signature is not an optional embellishment. It is a condition attached to the validity of the notice itself.

The recent judgment of the Hon'ble Bombay High Court in *Ambarnath City Hospital (P.) Ltd. (Supra)* has made this position crystal clear by holding that an unsigned notice is invalid at inception and cannot be revived by resorting to section 292B or section 292BB of the Act. The reasoning of the Hon'ble Bombay High Court in *Prakash Krishnavtar Bhardwaj* is equally significant. The Hon'ble Court did not treat absence of signature as a mere irregularity. On the contrary, it held that such notice was invalid and incapable of conferring jurisdiction upon the Assessing Officer to proceed further. Once the foundational notice itself is invalid, every consequential proceeding founded thereupon must also fail.

Further, the common arguments of the Revenue such as system generation, presence of DIN, or service by email or post do not appear sufficient once the statutory requirement of signature is absent. Such circumstances may establish dispatch or origin of the document, but they do not substitute the statutory requirement of authentication by the competent authority.

In my respectful opinion, therefore, where a notice u/s 148, show notice u/s 148A(b), final assessment order, or even approval u/s 151 as well as any statutory document required under the Act to be issued by an Income Tax authority is found to be unsigned either manually or digitally (DSC), a strong and sustainable challenge lies to the very validity of such notice or document. The assessee can legitimately contend that the document is bad in law in terms of section 282A and that all consequential proceedings founded thereupon deserve to be quashed.

- ***Chinmayy Suhas Pathak, C.A.***