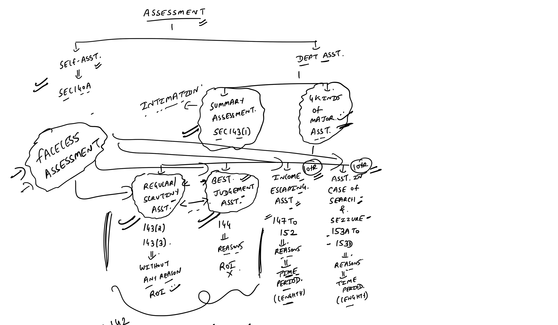
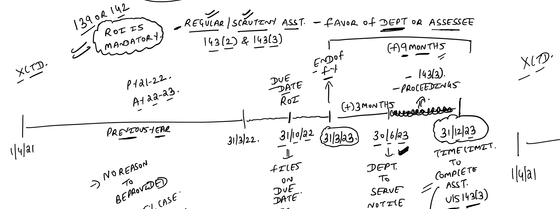
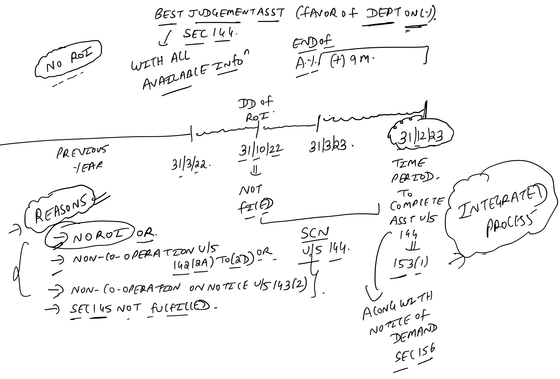
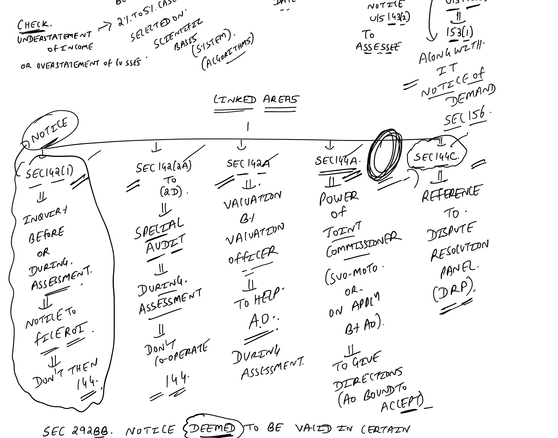
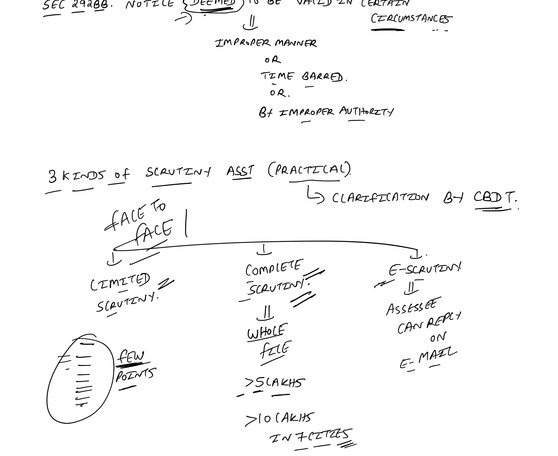
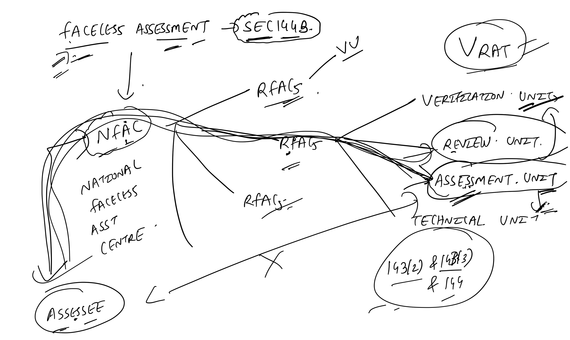
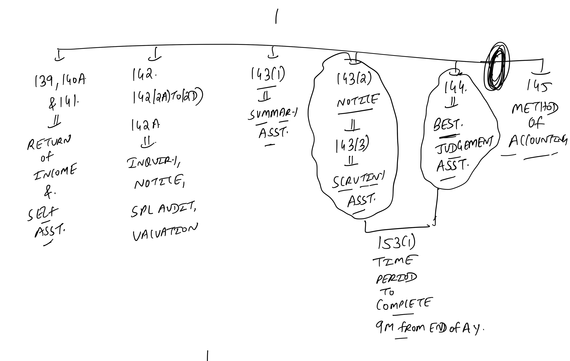
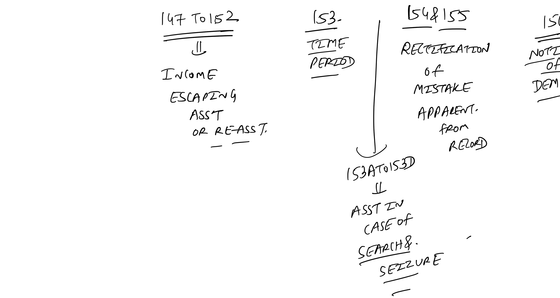








SEC 292BB. NOTICE DEEMED TO BE VALID IN CERTAIN CIRCUMSTANCES
- IMPROPER MANNER
- OR
- TIME BARRED.
- OR.
- BY IMPROPER AUTHORITY

3 KINDS of SCRUTINY ASST (PRACTICAL)
↳ CLARIFICATION BY CBDT.