

Authentication of notices, etc.

168. (1) Subject to subsection (2), every notice or any other document served for the purposes of this Act by the Director General or an officer authorized by him shall be sufficiently authenticated if the name and office of the Director General is printed, stamped or otherwise written thereon.

(2) Where this Act provides for a notice or any other document to be under the hand of any officer of goods and services tax, the notice or the other document shall be signed in manuscript by the officer of goods and services tax.

(3) A notice or any other document served for the purposes of this Act and purporting to be signed in manuscript by the Director General or an officer authorized by him shall be presumed, until the contrary is proved, to have been so signed.