

## **Manner in using electronic services**

107. (1) Where any person has given his consent for any electronic notice to be served on him through the electronic service, the Director General or any person authorized by him may serve such notice on that person by transmitting such notice to that person's electronic service account as designated by him.

(2) Where a document that is required to be stamped, signed or sealed under the Act is electronically filed, lodged or transmitted by way of electronic services, the requirement for attestation of the stamp, signature or seal does not apply.

(3) Any person who is authorized by a registered user may make and transmit any electronic notice on behalf of the registered user through the electronic service.

(4) Where any electronic notice is made and transmitted on behalf of any registered user under subregulation (3), it shall be deemed to have been made and transmitted with the authority of the registered user and such registered user shall be deemed to be cognizant of all matters therein.

(5) Where an electronic notice is transmitted to the Director General using the authentication code assigned to a registered user—

(a) with or without the authority of the registered user; and

(b) before notification to the Director General for cancellation of the authentication code,

that notice shall, for the purposes of the Act, be presumed to be made by the registered user unless he is able to adduce evidence to the contrary.

(6) Where an error is made in any electronic notice by the registered user under this regulation, he shall rectify it by way of electronic service within such time and subject to such conditions as the Director General may impose.

(7) Notwithstanding subregulation (6), the Director General may direct or allow a registered user to rectify any electronic notice made and transmitted by him under this regulation in such manner and within such time, as the Director General may require.

(8) The Director General may, for the purpose of the electronic service, approve the use of any symbol, code, abbreviation or notation to represent any particulars or information required under the Act.

(9) Where an electronic notice is made and transmitted by the registered user to the Director General under the Act which does not comply with any requirement of this Part, the Director General or any officer of goods and services tax authorized by him, may serve a notice to the registered user indicating the non-compliance of the requirement, and such electronic notice shall not be deemed to have been made and transmitted to the Director General by such person.