

51. Service of Notices etc.

Any notice or other communication by or on behalf of the Commissioner may be served upon any person —

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by posting it by prepaid letter post, addressed to him at his address for service;

and in any case to which paragraph (c) of this regulation applies, unless the contrary is proved, service thereof shall be deemed to have been effected at the time when it would, in the ordinary course of post, have arrived at the place to which it was addressed.