

SUMMARY OF PROSECUTION PROVISIONS UNDER THE INCOME TAX ACT

SECTION	DESCRIPTION	MINIMUM	MAXIMUM	FINE
275A	Contravention of 132(3) (P.O)		2 Years	Yes
275B	Not allowing inspection of books u/s 132(1)(iib)		2 Years	Yes
276	Alienation of property to thwart tax recovery		2 Years	Yes
276A	Non compliance with section 178(1) & 178(3) – Official Liquidator	6 months	2 years	
276AB	Non compliance with section 269UC, 269UE & 269UL	6 months	2 years	Yes
276B	Failure to pay TDS	3 months	7 years	
276BB	Failure to pay TCS	3 months	7 years	
276C	Wilful attempt to evade tax	6 months	7 years	Yes
	If amount sought to be evaded < Rs.25 lakhs	3 months	2 years	Yes
276CC	Failure to Furnish R/I	6 months	7 years	Yes
	If amount sought to be evaded < Rs.25 lakhs	3 months	2 years	Yes
276D	Failure to comply with 142(1) & 142(2A)		Upto 1 year	Rs.4 to Rs.10 per day
277	Making false statement in verification	6 months	7 years	Yes
	If amount sought to be evaded < Rs.25 lakhs	3 months	2 years	Yes
277A	Falsification of books to enable others to evade tax..	3 months	2 years	
278	Abetment of False Return	6 months	7 years	Yes
	If amount sought to be evaded < Rs.25 lakhs	3 months	2 years	Yes
278A	Second and subsequent offences u/s 276B, 276C(1), 276CC, 277 or 278	6 months	7 years	Yes
280	Violation of provisions of sec.138(2) – (Prohibition to disclose information - Eg. IDS 2016) (Only with previous sanction of the Cent Govt.)		6 months	Yes