Penalties and Prosecution

Under the Income Tax Act, 1961

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at

Revisit Income Tax Act, 1961

organized by Bangalore Branch of SIRC of ICAI

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Background

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BACKGROUND

- The Income-tax Act, 1961 ("the Act") seeks to enforce tax compliance in a three-fold manner:

- In this session, we will be focusing on Penalties and prosecutions (i.e., from Section 270A till 280D)

Section 270A

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Overview of section 270A

Sub Section	What it deals with
(1)	Levy of Penalty
(2)	What constitutes "under – reporting"
(3)	Computation of "under reported" income
(4)/(5)	Penalty for additions of earlier years
(6)	Exclusion from "under-reported" income
(7)/(10)	Quantum of penalty for "under-reported" income
(8)/(10)	Quantum of penalty for "mis-reported" income
(9)	What constitutes "mis-reporting"
(11)	No double levy
(12)	Order to be passed in writing

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Section 270A - Under-reporting and misreporting of income

- Finance Act 2016, introduced new penal provisions u/s 270A replacing section 271(1)(C) of the Income Tax Act. Applicable for AY 2017-18 and onwards
- The concept of "Inaccurate particulars" & "Concealment" has been replaced by **under reporting of income and mis-reporting of income.**
- Who can levy – AO, CIT(A), CIT or PCIT
- 270A provides for different category of violation with graded penalty of 50%/ 200% on under-reported and mis-reported income respectively.
- "May direct" – the power conferred is discretionary
- Show cause notice u/s 274 and an opportunity of being heard is to be given before issuing penalty order u/s 270A
- An order in writing to be passed levying such a penalty
- Such orders are appealable before ITAT

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What constitutes under-reporting of income?

Situation	Income assessed "normally" i.e. other then under MAT/AMT provisions	Income assessed under MAT/AMT provisions (i.e. u/s. 115JB/115JC)
Assessment when return is filed	Difference between the amount of income assessed and the amount of income determined u/s 143(1)(a)	The deemed total income assessed or reassessed as per the provisions of sec. 115JB/115JC, is greater than the deemed total income determined in the return processed u/s. 143(1)(a)
Assessment when no return is filed or [return filed for first time u/s 148]*	i) For Firms/ Companies – amount of income assessed ii) Other cases – difference between amount of income assessed and the maximum amount not chargeable to tax	The deemed total income assessed as per the provisions of sec. 115JB/ 115JC, is greater than the maximum amount not chargeable to tax
Reassessment	Difference between income reassessed and the income assessed/reassessed immediately before such reassessment	The deemed total income reassessed as per the provisions of sec. 115JB / 115JC, is greater than the deemed total income assessed or reassessed immediately before such reassessment
	the income assessed or reassessed has the effect of reducing the loss or converting such loss into income.	
Second proviso to 56(2)(viib) – Violation amounts to misreporting of conditions for start-up, who would otherwise be exempted from rigours of 56(2)(viib)		

** Inserted by FA(No.2), 2019 w.r.e.f 1-04-2017*

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Computation of under-reported income

Ex. An individual, age – below 60 years, **ROI not furnished**

Particulars	Amount in Rs.
Total income assessed u/s 143(3)	10,00,000
Under – reported income	10,00,000-2,50,000 = 7,50,000
Tax payable (as per slab rates) on Rs. 10 lakh	112,500
Penalty Leviable	50% of 112,500 = 56,250

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Computation of under-reported income

Ex. In case of a Company:

Particulars	Amount in Rs. (in Lakhs)
Returned total Income (Loss)	-100
Total loss determined u/s 143(1)(a)	-90
Total loss assessed u/s 143(3)	-40
Total income reassessed u/s 147	20

Penalty will be calculated as below:

Particulars	Assessment u/s 143(3)	Re-assessment u/s 147
Under-reported income	-40-90 = 50	20 – (-40) = 60
Tax payable on under-reported income	30% of 50 = 15	30% of 60 = 18
Penalty leviable	50% of 15 = 7.5	50% of 18 = 9

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Computation of under-reported income

First & Second proviso to Section 270A(3)- provides that where under-reported income arises out of determination of deemed total income as per section 115JB or section 115JC

Total underreported income =(A-B) + (C-D)

A-B	C -D
•A = Total income assessed as per the general provisions (i.e. provisions other than the provisions contained in section 115JB/115JC . •B = Total income that would have been chargeable had the total income assessed as per the general provisions been reduced by the amount of under-reported income.	•C = Total income assessed as per the provisions contained in section 115JB/ 115JC •D = Total income that would have been chargeable had the total income assessed as per the provisions contained in section 115JB or section 115JC been reduced by the amount of under-reported income.

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Computation of under-reported income with 115JB

Ex: A company, ROI filed, assessment completed u/s 143(3)

Particulars	As per normal provisions	As per MAT
Returned (income/ Book profit)	7,00,000	19,00,000
Addition 1 – Mis-reporting income (Ex: Interest income not recorded)	40,000	40,000
Addition 2 – under-reporting income	50,000	-
Under-reported income in respect of deferred tax not added in book profits for MAT calculation	-	60,000
Total	7,90,000	20,00,000

Particulars	Amount in Rs.
A = Total income assessed as per normal provisions	7,90,000
B = (A-under-reported income – mis-reported income)	7,00,000 (7,90,000-40,000-50,000)
C = Book profit as per Assessment Order	20,00,000
D = C - under-reported income – mis-reported income) * 40,000 is ignored as it is appearing in normal provision as well as MAT provision	19,40,000 (20,00,000-60,000)
Under - reported income (A-B)+(C-D)	1,50,000

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Computation of under-reported income – as per section 270A(4) and 270A(5)

Ex. AO has found unexplained investment of Rs. 30 Lakhs in AY 2019-20 made out of earlier additions* of Rs. 30 lakhs as under:

Particulars	Earlier addition Amount in Rs.	Whether Penalty levied in the respective year?	Whether penalty leviable in AY 2019-20	Amount on which penalty is leviable
AY 2018-19	15 Lakh	Yes	No**	NA
AY 2017-18	10 Lakh	No	Yes	10 lakhs
AY 2015-16	15 Lakh	No	Yes	5 lakhs***

*Earlier additions – any additions in earlier years which have not been penalised then and now used to explain source of any receipt/deposit/investment in any subsequent years.

** Penalty was levied already in earlier years, then it will not be levied again.

*** Balance of the unexplained investment in comparison of the amounts added in the previous years computed in a sequential manner starting from the latest year first principle

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Exceptions to under-reported income – 270A(6)

1. Explanation offered (with relevant proofs) - AO finds that explanation is bonafied
2. Under-reported income is determined on the basis of estimate:
   - If the accounts are correct and complete
   - the method employed is such that the income cannot properly be deduced therefrom.
3. Underreporting is based on estimates and Assessee has already estimated a lower amount of addition or disallowance on the same issue, added that to his total income and disclosed all relevant material facts about the same
4. The amount of undisclosed income during search cases where penalty is leviable u/s. 271AAB.
5. In TP cases,
   - Taxpayer had maintained documents u/s 92D,
   - declared the international transaction under Chapter X, and,
   - disclosed all the material facts relating to the transaction.

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What constitutes mis-reporting of income? – 270A(9)

Mis reporting of Income – Conduct During Assessment	Mis reporting of Income – Books of Accounts
➢ Misrepresentation or suppression of facts.	➢ Non-recording of investments in books of account.
➢ Claiming of expenditure not substantiated by any evidence.	➢ Recording of false entry in books of account.
➢ Failure to report any international transaction or deemed international transaction under chapter X.	➢ Failure to record any receipt in books of account having a bearing on total income.

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Difference between 270A and 271(1)(C)

Particulars	Section 270A	Section 271(1)(C)
Penalty is imposed on	➢ Underreporting or misreporting of income	➢ concealment of income and or furnishing inaccurate particulars of income
Amount of penalty	➢ @ 50% of the tax payable in case of underreporting of income and ➢ @ 200% in case of misreporting of income	➢ Ranges from 100% to 300% of the tax sought to be evaded.
Certainty on amount of penalty	➢ Certainty to the quantum of penalty as fixed percentage of penalty is prescribed in this section.	➢ Quantum of penalty was imposed at the discretion of assessing officers

Section 270AA

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Section 270AA – Immunity Provision

Application by taxpayer for Grant of Immunity u/s 270AA

❖Immunity from penalty u/s 270A and prosecution u/s 276C/ 276CC -

- Application to the AO is required to be made. Power to grant immunity is only with AO
- No application can be made when the penalty u/s 270A is being initiated by CIT, CIT(A) or PCIT
- Within 1 month from the end of the month in which the order of assessment[143(3)] or reassessment [148] is received by the taxpayer
- Application to be made in Form 68

❖Following conditions are required to be satisfied for this purpose :

a) The tax and interest paid as per notice of demand

b) No appeal has been filed against such assessment order.

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Section 270AA – Immunity Provision

Order by A.O. on Application for Immunity u/s 270AA

1. The A.O**. shall,** on
   1. fulfilment of the above conditions and
   2. after the expiry of period of filing appeal,

grant immunity from initiation of penalty **u/s 270A** and proceeding **u/s 276C or 276CC**

1. The use of word "Shall" needs to be seen carefully which conveys that if assessee has fulfilled the conditions, the grant of immunity by A.O. is mandatory.
2. Immunity is **Not** available if the case is covered u/s 270A(9) - under-reporting as a result of mis-reporting of income.
3. Order is to be passed within a period of 1 month from the date of making the application
4. Before rejecting application, opportunity of being heard is required to be given to assessee.
5. The order of AO under this section shall be final – cannot be appealed against
6. Once immunity is granted u/s 270AA – 143(3) or 148 order cannot be appealed u/s 246A or revisions petition u/s 264 cannot be filed
7. The period from the date of application to the date of service of the order rejecting the application, shall be excluded for filing of appeal with C.I.T. (Appeals) – Second proviso to 249(2)

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Some practical tips on 270A and 270AA

- File immunity application well before the due date for filing appeal before CIT(A)
- In cases where the possibility of rejection of Immunity exists and you wish to appeal the original orders, keep the appeal memo ready to be filed.
- This gives you enough time after rejection to file the appeal and requirement to file condonation of delay wont arise.

Scenario 1

- Order u/s 143(3) is passed
- Penalty notice u/s 274 r.w.s 270A is issued
- Application for immunity u/s 270AA is filed but such application is rejected
- Assessee files an appeal before CIT(A) against 143(3) order
- Assessee can file an application before AO, to keep the penalty proceedings under abeyance – Section 275

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What happens when?

Scenario 2

- Order u/s 143(3) is passed
- Penalty notice u/s 270A is issued
- Two options are available now:
  1. File an appeal before CIT(A) against order u/s 143(3) – and request to keep the penalty proceedings in abeyance u/s 275 **OR**
  2. Apply for immunity u/s 270AA, pay the entire demand and forgo the right to appeal against order u/s 143(3)
- Now, if Immunity application u/s 270AA gets rejected and AO proceeds further in the 270A proceedings
- You can make an application to AO that exceptions u/s 270A(6) are applicable in your case and hence, penalty should not be levied – based on facts
- Again, there are 2 possibilities now:
  1. AO accepts your application and penalty proceedings are dropped
  2. AO rejects your application and penalty order u/s 270A is passed

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What happens when?

Scenario 3: Continuing the Scenario 2

- In the first instance where AO accepts your application and penalty proceedings are dropped
  - It can be explored to file a belated appeal before CIT(A) can be filed against order u/s 143(3)
  - Only if there are sufficient causes for which CIT(A) may condones the delay as per section 249(3) and accepts the appeal
- In the second instance where AO rejects your application and penalty order u/s 270A is passed
  - You can file an appeal before ITAT against penalty order u/s 270A
  - Belated appeal before CIT(A) can be explored as mentioned above
- For ex.
  - Order u/s 143(3) adjusts your refund against the demand and no further tax is required to be paid. You don't want to explore appeal before CIT(A) against this assessment as there is no demand to be paid and you wish to buy peace
  - However, Penalty proceedings are initiated
  - You filled an application u/s 270AA before AO and AO did not agree to that application and penalty order is passed
  - Now, as penalty order was passed, Now can you appeal file an against 143(3) order before CIT(A) – depends upon whether CIT(A) will condone the delay or not

Summary of Other Penalties

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271A	Failure to keep, maintain, or retain books of account, documents, etc., as required u/s 44AA	Rs. 25,000
271AA(1)	• Failure to keep and maintain information and documents required by section 92D(1) or 92D(2) • Failure to report such transaction • Maintaining or furnishing incorrect information or document	2% of value of each international transaction/or specified domestic transaction entered into
271AA(2)	Failure to furnish information and document as required under Section 92D(4) (international transaction/ SDT	Rs. 5,00,000/-

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271AAB(1)	Search initiated on or **after 1-7-2012 but before 15-12-2016 and** undisclosed income found	a) **10% of undisclosed income** of the specified PY ▪ if assessee admits the undisclosed income; ▪ substantiates the manner in which it was derived; and ▪ on or before the specified date pays tax and interest thereon and ▪ Furnishes the ROI for the specified PY declaring such undisclosed income b) **20% of undisclosed income** of the specified PY ▪ if assessee does not admit the undisclosed income, and ▪ On/before the specified date declare such income in the ROI furnished for the specified PY and ▪ pays the tax with interest thereon; c) **60% of undisclosed income** of the specified PY if it is not covered by (*a*) or (*b*) above

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271AAB(1A)	Where search has been initiated **on or after 15-12-2016** and undisclosed income found	(a) 30% of undisclosed income of the specified PY if ▪ assessee admits the undisclosed income; ▪ substantiates the manner in which it was derived; and ▪ on or before the specified date pays the tax with interest thereon and ▪ Furnishes the ROI for the specified PY declaring such undisclosed income (b) 60% of undisclosed income of the specified PY in any other case.

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271AAC	Income determined by AO includes any income referred to in section 68, 69, 69A, 69B, 69C or 69D for any PY. [if such income is not included by assessee in his return or tax in accordance with section115BBE has not been paid].	10% of tax payable under section 115BBE (which is 60%) 270A penalty not leviable in these cases
271AAD	Penalty, if during any proceedings under the Act, it is found that in the books of accounts maintained by assessee, there is: a) A false entry; or b) Any entry relevant for computation of total income of such person has been omitted to evade tax liability.	100% of such false entries or omitted entry.
271B	Failure to get accounts audited or furnish a report of audit as required u/s 44AB	0.5% of total sales, turnover or gross receipts, etc., or Rs. 1,50,000, whichever is less.
271BA	Failure to furnish a report u/s 92E	Rs. 1,00,000

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271C	Failure to deduct TDS, wholly or partly, u/s 192 to 196D (Chapter XVII-B) or failure to pay wholly or partly tax u/s 115-O(2) or 2nd proviso to section 194B	Amount equal to tax not deducted or paid.
271CA	Failure to collect TCS as required under Chapter XVII-BB .	Amount equal to tax not collected.
271D	Taking or accepting any loan or deposit or specified sum in contravention of the provisions of Section 269SS.	Amount equal to loan or deposit or specified sum so taken or accepted
271DA	Receiving an amount of Rs. 2 lakh or more in cash from a person in a day [section 269ST]	Amount equal to such receipt
271DB	Failure to provide facility for accepting payment through prescribed electronic modes of payment as referred to in section 269SU	Rs. 5,000 for every day of default
271E	Repayment of any loan or deposit or specified advance otherwise than in accordance with provision of Section 269T.	Amount equal to loan or deposit or specified advance so repaid.

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271FA	Failure to furnish an annual information return as required under section 285BA(1) – SFT non-reporting penalty	Rs. 500 per day of default.
271FAA	Furnishing of inaccurate information in statement of financial transaction or reportable account.	Rs. 50,000
271FAB	Section 9A – • fund management activity • carried out by an eligible offshore investment fund • eligible fund manager such fund shall not constitute business connection in India (subject to certain conditions). Eligible investment fund shall furnish within 90 days from the end of the FY, a statement, in respect of its activities in a FY. Penalty to be levied if investment fund failed to comply with the requirement.	Rs. 5,00,000

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271G	Failure to furnish any information or document as required by section 92D(3).	2% of the value of the international transaction/ SDT for each failure.
271GA	Section 285A provides for reporting by an Indian concern if a) Shares or interest in a foreign company or entity derive substantial value, directly or indirectly, from assets located in India; and b) Such foreign company or entity holds such assets in India through or in such Indian concern. In this case, the Indian entity shall furnish details for the purpose of determination of any income accruing or arising in India under Section 9(1)(i). In any other case, Indian entity shall be liable to penalty.	a) A sum equal to 2% of value of transaction in respect of which such failure has taken place, if such transaction had effect of, directly or indirectly, transferring right of management or control in relation to the Indian concern; b) A sum of Rs. 5,000 in any other case.

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271GB(1)	Failure to furnish report under section 286(2) – CbCR and Master File	Rs. 5,000 per day upto 30 days and Rs. 15,000 per day beyond 30 days
271GB(2)	Failure to produce the information and documents within the period allowed under section 271GB(6)	Rs. 5,000 for every day during which the failure continues.
271GB(3)	Failure to furnish report or failure to produce information/documents under section 286 even after serving order under section 271GB(1) or 271GB(2)	Rs. 50,000 for every day for which such failure continues beginning from the date of serving such order.
271GB(4)	Failure to inform about inaccuracy in report furnish under section 286(2) Or furnishing of inaccurate information or document in response to notice issued under section 286(6).	Rs. 5,00,000
271H	Failure to deliver/cause to be delivered a statement within the time prescribed in section 200(3) or the proviso to section 206C(3), or furnishes incorrect information in the statement	Penalty shall not be less than Rs. 10,000 but may extend to Rs. 1,00,000

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
271I	As per section 195(6) of the Act, any person responsible for paying to a NR or to a foreign company, shall furnish the information relating to such payment in Form 15CA and 15CB. Penalty shall be levied in case of any failure	Rs. 1,00,000
271J	Furnished incorrect information in any report or certificate by an accountant or a merchant banker or a registered valuer	Rs. 10,000 for each incorrect report or certificate by AO or CIT(A)
271K	Penalty of default in submission of statement/certificate prescribed under section 35/Section 80G	Rs. 10,000 to Rs. 1 lakh
272A(1)	Refusal or failure to: (a) answer questions (b) sign statement (c) attend to give evidence or produce books of account, etc., in compliance with **summons u/s 131(1)** (d) comply with notice u/s 142(1), 143(2) or failure to comply with direction issued u/s 142(2A).	Rs. 10,000 for each failure/default

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Summary of Penalties for section 271

Section	Nature of default	Penalty Leviable
272A(2)	Failure to : (a) furnish requisite information in respect of securities as required u/s 94(6) ; (b) give notice of discontinuance of business or profession as required u/s 176(3) ; (c) furnish in due time returns, statements or certificates, deliver declaration, allow inspection, etc., u/s 133, 134, 139(4A),(4C), 192(2C), 197A, 203, 206, 206C,(1A) and 285B; (d) deduct and pay tax under section 226(2)	Rs. 100 each day during which the failure continues. (penalty shall not exceed amount of tax deductible or collectible).
272AA(1)	Failure to comply with section 133B (Power to collect information)	Not exceeding Rs. 1,000
272B	Failure to comply with provisions relating to PAN or Aadhaar as referred to in section 139A/139A(5)(c)/(5A)/(5C)	Rs. 10,000 for each default
272BB(1)	Failure to comply with section 203A	Rs. 10,000
272BB (1A)	Quoting false tax deduction account number//tax deduction and collection account number in challans/ certificates/ statements/ documents referred to in section 203A(2)	Rs. 10,000

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Summary of Penalties for section 271

Section	Nature of default
273A	PCIT/ CIT may, in his discretion, whether on his own motion or otherwise,— (*i*) reduce or waive the amount of penalty imposed or imposable u/s 270A or 271 if he is satisfied that such person— (*a*) prior to the detection by the AO, voluntarily made full and true disclosure of such particulars, and also (*b*) Has co-operated in any enquiry and (c) Has paid tax/ interest payable.
273AA/ 278AB	An application to PCIT/ CIT for granting immunity from penalty/ prosecution, if (a) An application for settlement u/s 245C and (b) the proceedings for settlement have abated The application shall not be made after the imposition of penalty after abatement.

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Procedure for imposing penalty

- **Section 273B** - no penalty shall be imposable for any failure referred to in the said provisions if he proves that there was reasonable cause for the said failure.
- **Section 274** - No order imposing a penalty shall be made —
  - unless the reasonable opportunity of being heard is given.
  - by the ITO, where the penalty > Rs 10,000;
  - by the ACIT/ DCIT, where the penalty > Rs. 20,000,
- **Section 275** - No order imposing a penalty shall be made —
  - where the order is under appeal before CIT(A)/ ITAT,
  - after the expiry of the FY in which the proceedings, for which penalty proceedings were initiated, is completed, or
  - 6 months from the end of the month in which the order of CIT(A)/ ITAT appeals is received by the PCIT/CIT, whichever period expires later :
  - Where the order is under revision, after the expiry of 6 months from the end of the month in which such order of revision is passed;
  - in any other case, after the expiry of the FY in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or 6 months from the end of the month in which penalty proceedings are initiated, whichever period expires later.

Summary of Prosecutions

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Summary of Prosecutions

Section	Nature of default	Punishment (rigorous Imprisonment)	Fine
275A	Contravention of order made u/s 132(1) (2nd Proviso) or 132(3) in case of search and seizure – Restraint during search	Up to 2 years	No limit
275B	Failure to afford necessary facility to authorised officer to inspect books of account or other documents as required under section 132(1)(iib)	Up to 2 years	No limit
276	Removal, concealment, transfer or delivery of property to thwart tax recovery	Up to 2 years	No limit
276A	Failure to comply with provisions of section 178(1) and (3) : company in liquidation	6 months to 2 years	No limit

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Summary of Prosecutions

Section	Nature of default	Punishment (rigorous Imprisonment)	Fine
276AB	Failure to comply with provisions of sections 269UC, 269UE and 269UL : purchase of properties by Government	6 months to 2 years	No limit
276B	Failure to pay to credit of Central Government (i) TDS under Chapter XVII-B (non-cognizable offence u/s 279A), or (ii) tax payable u/s 115-O(2) or second proviso to section 194B – Non cognizable offence	3 months to 7 years	No limit
276BB	Failure to pay TCS under the provisions of section 206C	3 months to 7 years	No limit

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Summary of Prosecutions

Section	Nature of default	Punishment (rigorous Imprisonment)	Fine
276C(1)	Wilfull attempt to evade tax, penalty or interest or under-reporting of Income (non-cognizable offence under section 279A): (a) where tax sought to be evaded exceeds Rs. Rs. 25 lakh (b) in other cases	6 months to 7 years 3 months to 2 years	No limit No limit
276C(2)	Willful attempt to evade payment of any tax, penalty or interest	3 months to 2 years	No limit
276CC	Wilfull failure to furnish return of income u/s 139(1) or in response to notice u/s 142(1)(i) or 148 or 153A (Non – cognizable offence) (a) where tax sought to be evaded exceeds Rs. 25 lakh (b) in other cases	6 months to 7 years 3 months to 2 years	No limit No limit

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Summary of Prosecutions

Section	Nature of default	Punishment (rigorous Imprisonment)	Fine
276CCC	Willful failure to furnish in due time return of total income required to be furnished by notice u/s 158BC(a) : (Block Assessment)	3 months to 3 years	No limit
276D	Willful failure to produce accounts and documents u/s 142(1) or to comply with a notice u/s 142(2A)	Up to 1 year	No Limit
277	False statement in verification or delivery of false account, etc. (Non – cognizable offence) (a) where tax sought to be evaded exceeds Rs. 25 lakh (b) in other cases	 6 months to 7 years 3 months to 2 years	 No limit No limit

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Summary of Prosecutions

Section	Nature of default	Punishment (rigorous Imprisonment)	Fine
278A	Second and subsequent offences under section 276B, 276C(1), 276CC, 277 or 278	6 months to 7 years	No limit
278B	Offence committed by a **company,** every person at the time the offence was in charge of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:	**every person**, As per the provisions of this Act.	**company** shall be punished with fine
280	Disclosure of particulars by public servants in contravention of section 138(2) [Prosecution to be instituted with previous sanction of CG u/s 280(2)]	Up to 6 months (simple/rigorous)	No limit

THANK YOU

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