INCOME TAX

TAX SECTIONS

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269UM	Immunity to transferor against claims of transferee for transfer
269UN	Order of appropriate authority to be final and conclusive
269UO	Chapter not to apply to certain transfers
269UP	Chapter not to apply where transfer of immovable property effected after certain date
271	Failure to furnish returns, comply with notices, concealment of income, etc.
271A	Failure to keep, maintain or retain books of account, documents, etc.
271AA	Penalty for failure to keep and maintain information and document in respect of international transaction
271AAA	Penalty where search has been initiated
271B	Failure to get accounts audited
271BA	Penalty for failure to furnish report under section 92E
271BB	Failure to subscribe to the eligible issue of capital
271C	Penalty for failure to deduct tax at source
271CA	Penalty for failure to collect tax at source
271D	Penalty for failure to comply with the provisions of section 269SS
271E	Penalty for failure to comply with the provisions of section 269T
271F	Penalty for failure to furnish return of income
271FA	Penalty for failure to furnish annual information return
271FB	Penalty for failure to furnish return of fringe benefits
271G	Penalty for failure to furnish information or document under section 92D
272A	Penalty for failure to answer questions, sign statements, furnish information, returns or statements, allow inspections, etc.
272AA	Penalty for failure to comply with the provisions of section 133B
272B	Penalty for failure to comply with the provisions of section 139A
272BB	Penalty for failure to comply with the provisions of section 203A
272BBB	Penalty for failure to comply with the provisions of section 206CA
273	False estimate of, or failure to pay, advance tax
273A	Power to reduce or waive penalty, etc., in certain cases
273B	Penalty not to be imposed in certain cases
274	Procedure
275	Bar of limitation for imposing penalties
CHAPTER XXII OFFENCES AND PROSECUTION	
275A	Contravention of order made under sub-section (3) of section 132
275B	Failure to comply with the provisions of clause (iib) of sub-section (1) of section 132

276	Removal, concealment, transfer or delivery of property to thwart tax recovery
276A	Failure to comply with the provisions of sub-sections (1) and (3) of section 178
276AB	Failure to comply with the provisions of sections 269UC, 269UE and 269UL
276B	Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B
276BB	Failure to pay the tax collected at source
276C	Wilful attempt to evade tax, etc.
276CC	Failure to furnish returns of income
276CCC	Failure to furnish return of income in search cases
276D	Failure to produce accounts and documents
277	False statement in verification, etc.
277A	Falsification of books of account or document, etc.
278	Abetment of false return, etc.
278A	Punishment for second and subsequent offences
278AA	Punishment not to be imposed in certain cases
278B	Offences by companies
278C	Offences by Hindu undivided families
278D	Presumption as to assets, books of account, etc., in certain cases
278E	Presumption as to culpable mental state
279	Prosecution to be at instance of Chief Commissioner or Commissioner
279A	Certain offences to be non-cognizable
279B	Proof of entries in records or documents
280	Disclosure of particulars by public servants
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281	Certain transfers to be void
281B	Provisional attachment to protect revenue in certain cases
282	Service of notice generally
283	Service of notice when family is disrupted or firm, etc., is dissolved
284	Service of notice in the case of discontinued business
285B	Submission of statements by producers of cinematograph films
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287	Publication of information respecting assessees in certain cases
287A	Appearance by registered valuer in certain matters
288	Appearance by authorised representative
288A	Rounding off of income
288B	Rounding off amount payable and refund due
289	Receipt to be given
290	Indemnity

291	Power to tender immunity from prosecution
292	Cognizance of offences
292A	Section 360 of the Code of Criminal Procedure, 1973, and the Probation of Offenders Act, 1958, not to apply
292B	Return of income, etc., not to be invalid on certain grounds
292C	Presumption as to assets, books of account, etc.
293	Bar of suits in civil courts
293A	Power to make exemption, etc., in relation to participation in the business of prospecting for, extraction, etc., of mineral oils
293B	Power of Central Government or Board to condone delays in obtaining approval
294	Act to have effect pending legislative provision for charge of tax
294A	Power to make exemption, etc., in relation to certain Union territories
295	Power to make rules
296	Rules and certain notifications to be placed before Parliament
297	Repeals and savings
298	Power to remove difficulties
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II	Procedure for Recovery of Tax
III	Procedure for Distraint by AO/TRO
IV	A. RPF B. Approved Superannuation Funds C. Approved Gratuity Funds
V	List of Articles and Things
VI	Omitted
VII	A. Materials B. Groups of Associated Minerals
VIII	List of Industrially Backward States & UT
IX	Omitted
X	Omitted
XI	List of Articles or Things
XII	Processed Minerals or Ores
XIII	List of Articles or Things
XIV	List of Articles or Things or Operations