382/AB, 1st floor, Ahuja Complex,
Gill Road, Near Vishwakarma Chowk,
Ludhiana – 141003 (PB)

OFFENCES AND PROSECUTIONS

Section	*Nature of default*	*Punishment (rigorous imprisonment)*	*Fine*
(1)	*(2)*	*(3)*	*(4)*
275A	Contravention of order made under section 132(1) (Second Proviso) or 132(3) in case of search and seizure	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) re : company in liquidation	6 months to 2 years	—
276AB	Failure to comply with provisions of sections 269UC, 269UE and 269UL re : purchase of properties by Government[1]	6 months to 2 years	No limit
276B	Failure to pay to credit of Central Government (*i*) tax deducted at source under Chapter XVII-B (non-cognizable offence under section 279A), or (*ii*) tax payable u/s 115-O(2) or second proviso to section 194B	3 months to 7 years	No limit
276BB	Failure to pay the tax collected under the provisions of section 206C	3 months to 7 years	No limit
276C(1)	Wilful attempt to evade tax, penalty or interest (non-cognizable offence under section 279A)—		

	(*a*) where tax sought to be evaded exceeds Rs. 25 lakh	6 months to 7 years	No limit
	(*b*) in other cases	3 months to 2 years	No limit
276C(2)	Wilful attempt to evade payment of any tax, penalty or interest (non-cognizable offence under section 279A)	3 months to 2 years	No limit
276CC	Wilful failure to furnish returns of fringe benefits under section 115WD/115WH or return of income under section 139(1) or in response to notice under section 142(1)(*i*) or section 148 or section 153A (non-cognizable offence under section 279A)—		
	(*a*) where tax sought to be evaded exceeds Rs. 25 lakh	6 months to 7 years	No limit
	(*b*) in other cases[1]	3 months to 2 years	No limit
276CCC	Wilful failure to furnish in due time return of total income required to be furnished by notice u/s 158BC(*a*)	3 months to 3 years	No limit
276D	Wilful failure to produce accounts and documents under section 142(1) or to comply with a notice under section 142(2A)	Up to 1 year	No limit
277	False statement in verification or delivery of false account, etc. (non-cognizable offence under section 279A)		
	(*a*) where tax sought to be evaded exceeds Rs. 25 lakh	6 months to 7 years	No limit
	(*b*) in other cases	3 months to 2 years	No limit

277A	Falsification of books of account or document, etc., to enable any other person to evade any tax, penalty or interest chargeable/leviable under the Act	3 months to 2 years	No limit
278	Abetment of false return, account, statement or declaration relating to any income or fringe benefits chargeable to tax (non-cognizable offence under section 279A)		
	(*a*) where tax, penalty or interest sought to be evaded exceeds Rs. 25 lakh	6 months to 7 years	No limit
	(*b*) in other cases	3 months to 2 years	No limit
278A	Second and subsequent offences under section 276B, 276C(1), 276CC, 277 or 278	6 months to 7 years	No limit
280(1)	Disclosure of particulars by public servants in contravention of section 138(2) [Prosecution to be instituted with previous sanction of Central Government under section 280(2)]	Up to 6 months(simple/rigorous)	No limit

Notes :

1. No person is punishable for any failure under section 276A, 276AB or 276B if he proves that there was reasonable cause for such failure (*vide* section 278AA).

2. (*a*) Prosecution for offences under section 275A, section 275B, section 276, section 276A, section 276B, section 276BB, section 276C, section 276CC, section 276D, section 277, section 277A and section 278 to be instituted with previous sanction of Principal Director General/Principal Chief Commissioner/Principal Commissioner/Director General/Chief Commissioner/Commissioner, except where prosecution is at the instance of the Commissioner (Appeals) or the appropriate authority (*vide* section 279).

(*b*) The offences under Chapter XXII can be compounded (either before or after the institution of proceedings) by Principal Director General/Director General or Principal Chief Commissioner/Chief Commissioner.

3. Where an offence under this Act has been committed by a person, being a company, and the punishment for such offence is imprisonment and fine, then, such company shall be punished with fine and every person,

ADVOCATE

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referred to in sub-section (1) of section 278B, or the director, manager, secretary or other officer of the company referred to in sub-section (2) of section 278B shall be liable to be proceeded against and punished in accordance with the provisions of this Act.

4. Under section 278AB a person may apply to the Principal Commissioner/Commissioner for granting immunity from prosecution, if he has applied for settlement under section 245C and the proceedings have abated under section 245HA. The application shall not be made after institution of prosecution proceedings after abatement.

5. With effect from 1-4-2017 the prosecution proceeding shall not be proceeded against a person for offences under section 276C or section 277 in respect of whom penalty under section 270A has also been reduced or waived under section 273A.

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