

RELAVENT FOR CA FINAL MAY & NOVEMBER 2015 EXAMS
INFORMATION TECHNOLOG (AMENDMENT) ACT, 2008
SUMMARY OF OFFENCES AND PENALTIES

SECTION	DESCRIPTION	PENALTY			REMARKS
		IMPRISONMENT	FINE	OR BOTH	
3	Authentication Of electronics records				
3A	Electronic Signature				
4	Legal recognition of electronic records [May - 14 asked)				
5	Legal recognition of signature				
6	Use of electronic records and electronic signature in Government and its agencies				
7	Retention of electronic records				
7A	Audit of documents etc. in electronic form				
8	Publication of rules, regulation etc. in Electronic Gazette				
9	Section 6, 7 & 8 not to confer right to insist documents should be accepted in electronic form.				
10	Power to make rules by Central Government in respect of electronic signature.				
10A	Validity of contracts formed through electronic means				
14	Secure the electronic records - Security procedure applied to an electronic records shall be deemed to be a secure electronic record.				
15	Secure the electronic signature				
43	Penalty and compensation for damage to computer, computer system etc.				Liabe to pay compensation as per court verdict
44	<u>Penalty for failure to furnish information, return etc.</u>				
	a) Fail to furnish doc., return or report to controller or Certifying authority	-	<=Rs.1,50,000		
	b) Fail to file return or furnish any info. Within time specified by rules and regulation	-	<= Rs.5000/day		
	c) Fail to maintain the books of account or record	-	<= Rs.10,000/day		
45	Residual penalty	-	<=Rs. 25,000		
65	Tempering with computer source documents	upto 3 years	<= Rs.2,00,000	√	
66	Computer related offences	upto 3 years	<= Rs.5,00,000	√	
66A	Punishment for sending offensive messages through communication services etc. (CA final RTP May 15)	upto 3 years & with fine			No specific fine
66B	Punishment for dishonestly receiving stolen computer resources or communication devices. (CA final RTP May 15)	upto 3 years	<= Rs.1,00,000	√	
66C	Punishment of identity theft	upto 3 years & <= Rs.1,00,000			
66D	Punishment for cheating by personation by using computer resources	upto 3 years & <= Rs.1,00,000			
66E	Punishment for violation of privacy	upto 3 years	<= Rs.2,00,000	√	
66F	Punishment for cyber terrorism	For life	-		
67	<u>Punishment for publishing or transmitting obscene material in electronic form</u>				

	For first conviction	upto 3 years & <= Rs.5,00,000			
	For second conviction	upto 5 years & <= Rs.10,00,000			
67A	Punishment for publishing or transmitting of material containing sexually explicit act, etc in electronic form				
	For first conviction	upto 5 years & <= Rs.10,00,000			
	For second conviction	upto 7 years & <= Rs.10,00,000			
67B	Punishment for publishing or transmitting of material depicting children in sexually explicit act. Etc. in electronic form				
	For first conviction	upto 5 years & <= Rs.10,00,000			
	For second conviction	upto 7 years & <= Rs.10,00,000			
67C	Preservation and retention of information by intermediaries	upto 3 years & also liable to fine			
68	Power of controller to give direction [RTP May 2015]. Any person who intentionally or knowingly fails to comply with any order	upto 2 years	<= Rs.1,00,000	√	
69	Power to issue directions for interception or monitoring or decryption of any information through any computer resources. The subscriber or intermediary or any person who fails to assist the agency	upto 7 years & also liable to fine			
69A	Power to issue direction for blocking for public access of any information through any computer resources	upto 7 years & also liable to fine			
69B	Power to authorize tgo monitor and collect traffic data or information through any computer resources for cyber security. Any intermediary who intentionally or knowingly contravenes the provision.	upto 3 years & also liable to fine			
70	Protected system. Any person who secures the access or attempts to secure access to a protected system in contravention of provision	upto 10 years & also liable to fine			
70A	National Nodal Agency				
70B	Indian Computer Emergency Response Team (ICERT) to serve as National Agency for incident response. Any service provider, intermediary, data center, body corporate or person who fails to provide information called for or comply	upto 1 years	<= Rs.1,00,000	√	
71	Penalty for misrepresentation	upto 2 years	<= Rs.1,00,000	√	
72	Penalty for breach of confidentiality and privacy	upto 2 years	<= Rs.1,00,000	√	
72A	Punishment for disclosure of information in breach of lawful contract	upto 3 years	<= Rs.5,00,000	√	
73	Penalty for publishing electronic signature certificate false in certain particulars	upto 2 years	<= Rs.1,00,000	√	
74	Publication for fraudulent purpose	upto 2 years	<= Rs.1,00,000	√	

Source : ICAI Latest Module for CA Final

Utmost care is taken while preparing this summary. However, if any mistake is found, please do not hesitate to point out.