

Prosecution Provisions under Income-tax Act, 1961

Sec. of the I.T. Act	Offence	Punishment	Cognizable / Non-cognizable	Bailable/ Non-Bailable	Summons case/Warrant case
275A	Disobedience of the orders of the authorized officer for not removing, parting with or otherwise deal with any books of accounts, other documents, money, bullion, jewellery, or other valuable articles or things (Sec.132(1) second proviso, Sec.132(3))	RI up to 2 years and fine	Non-cognizable	Bailable	Summons-case
275B	Refusal to allow and facilitate the inspection of accounts and books kept in electronic form Sec.132(1)(iib)	RI up to 2 years and fine	Non-cognizable	Bailable	Summons-case
276	Fraudulent removal, concealment, transfer or delivery to any person of any property or any interest therein, to prevent that property or interest therein being taken in execution	RI up to 2 years and fine	Non-cognizable	Bailable	Summons-case
276A	Failure to give notice of appointment as <ul style="list-style-type: none"> • Liquidator; • Receiver; Or Failure to set aside sufficient amount to provide for any existing or likely tax liability, payable by the company; Or Parting with the assets of the company or the properties in contravention of the Assessing Officer (Sec. 178)	RI up to 2 years	Non-cognizable	Bailable	Summons-case
276B	Failure to pay to the credit of the Central Government of <ul style="list-style-type: none"> • TDS, • Tax on distributed 	RI of not less than 3 months but which may extend to 7 years and fine	Non-cognizable	Bailable	Warrant-case

	<p>profits of domestic companies,</p> <ul style="list-style-type: none"> Failure to ensure payment of tax in respect of the winnings from lottery, or cross-word puzzles 				
276BB	Failure to pay to the credit of the Central Government, the tax collected	RI of not less than 3 months but which may extend to 7 years and fine	Cognizable	Non-Bailable	Warrant-case
276C(1)	<p>Wilful attempt, in any manner, to evade any tax, penalty, or interest under the I.T. Act</p> <ul style="list-style-type: none"> For amount above Rs.25,00,000/- For any other amount 	<p>RI of not less than 6 months but which may extend to 7 years and fine</p> <p>RI up to 2 years and fine</p>	Non-cognizable	<p>Non-Bailable</p> <p>Bailable</p>	<p>Warrant-case</p> <p>Summons-Case</p>
276C(2)	Wilful attempt, in any manner, to evade PAYMENT of any tax, penalty, or interest under the I.T. Act	RI of not less than 3 months but which may extend to 2 years and fine	Non-cognizable (Sec. 279 A)	Bailable	Summons-case
276CC	<p>Failure to furnish the return of income under Sec. 139(1), or Sec. 148, or Sec. 153A in due time</p> <p>For amount above Rs.25,00,000/-</p> <p>For any other amount</p>	<p>RI of not less than 6 months but which may extend to 7 years and fine</p> <p>RI up to 2 years and fine</p>	Non-cognizable	<p>Non-Bailable</p> <p>Bailable</p>	<p>Warrant-case</p> <p>Summons-case</p>
276D	Wilful failure to produce accounts and documents on Notice under Sec.142(1), Or	RI up to 1 year and fine	Non-cognizable	Bailable	Summons-case

	Wilful failure to comply with the directions issued under Sec.142(1)				
277	Making false statement in any verification or delivering false account or statement For amount above Rs.25,00,000/- For any other amount	RI of not less than 6 months but which may extend to 7 years and fine RI of not less than 3 months but which may extend to 2 years and fine	Non-cognizable	Non-Bailable Bailable	Warrant-case Summons-case
277A	Falsification of Books of Accounts or documents, etc.	RI of not less than 3 months but which may extend to 2 years and fine	Non-cognizable	Bailable	Summons-case
278	If a person abates, or induces another person to make and deliver an account; or a statement or a declaration relating to any income chargeable to tax which is false, or to commit an offence under Section 276C(1) For amount above Rs.25,00,000/- For any other amount	RI of not less than 6 months but which may extend to 7 years and fine RI of not less than 3 months but which may extend to 2 years and fine	Non-cognizable	Non-Bailable Bailable	Warrant-case Summons-case

**Prosecution Provisions – Indian Penal Code – For offences under
Income-tax Act**

OFFENCES UNDER THE INDIAN PENAL CODE				
Section	Offence	Punishment	Cognizable or non-cognizable	Bailable or non-bailable
109	Abetment of any offence, if the act abetted is committed in consequence, and where no express provision is made for its punishment	Same as for offence abetted. [No limit to the number of years of imprisonment]	According as offence abetted is cognizable or non cognizable	According as offence abetted is bailable or non bailable.
110	Abetment of any offence, if the person abetted does the act with a different intention from that of the abettor	– Do –	– Do –	– Do –
111	Abetment of any offence, when one act is abetted and a different act is done; subject to the proviso	Same as for offence intended to be abetted.	– Do –	– Do –
113	Abetment of any offence, when an effect is caused by the act abetted different from that intended by the abettor	Same as for offence committed	– Do –	– Do –
114	Abetment of any offence, if abettor is present when offence is committed	– Do –	– Do –	– Do –
Chapter X- contempts of the Lawful Authority of Public servants				
172	Absconding to avoid service of summons or other proceeding from a public servant If summons or notice require attendance in person by agent etc. in a court of Justice	Simple imprisonment for one month, or fine of 500 rupees, or both Simple imprisonment for 6 months, or fine of 1000 rupees or both	Non cognisable	Bailable
173	Preventing the service or the affixing of any summons of notice, or the removal of it when it has been affixed, or preventing a proclamation If summons, etc. require attendance in person by agent etc., in a court of justice	Simple imprisonment for one month, or fine of 500 rupees, or both Simple imprisonment for 6 months, or fine of 1000 rupees or both	– Non cognisable	Bailable
174	Not obeying a legal order to attend at a certain place in person or by agent, or departing therefrom without authority	Simple imprisonment for one month, or fine of 500 rupees, or both Simple imprisonment for six months, or fine of 1000 rupees, or both.	Non cognisable	Bailable

	If the order requires personal attendance by an agent, etc. in a court of Justice			
175	Intentionally omitting to produce a document to a public servant by a personal legally bound to produce or believe such document If the document or electronic record is to be produced or delivered to a Court of Justice	Simple imprisonment for one month, or fine of 500 rupees, or both. Simple imprisonment for six months, or fine of 1000 rupees, or both	Non cognisable	Bailable
176	Intentionally omitting to give notice or information to a public servant by a person legally bound to give such notice or information If the notice or information required respects the commission of an offence, etc. If the notice or information is required by an order passed u/s. sub section (1) of sec. 565 of this code	Simple imprisonment for one month, or fine of 500 rupees, or both. Simple imprisonment for six months, or fine of 1000 rupees, or both	Non cognisable	Bailable
177	Knowingly furnishing false information to a public servant	Simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both; Imprisonment for 2 years or fine or both.	Non cognisable	– Bailable
178	Refusing oath when duly required to take oath by public servant	Simple imprisonment for six months, or fine of 1000 rupees or both.	Non cognisable	Bailable
179	Being legally bound to state truth, and refusing to answer questions.	– Do –	Non cognisable	Bailable
180	Refusing to sign a statement made to a public servant when legally required to do so.	Simple imprisonment for three months, or fine of 500 rupees, or both.	Non cognisable	Bailable
181	Knowingly stating to a public servant on oath as true that which is false.	Imprisonment for three years and fine.	Non cognisable	Bailable

186	Obstructing public servant in discharge of his public functions	Imprisonment for three months, or fine upto 500 rupees or both.	Non cognisable	Bailable
Chapter XI – False Evidence and Offences against Public Justice.				
193	Giving or fabricating false evidence in a judicial proceedings Giving or fabricating false evidence in any other case	Imprisonment for 7 years and fine. Imprisonment for three years and fine	Non cognisable Do –	Bailable Do –
196	Using in a judicial proceeding evidence known to be false or fabricated	The same as for giving or fabricating false evidence.	Non cognisable	According of giving such evidence is bailable or non bailable
197	Knowingly issuing or signing a false certificate relating to any fact of which such certificate is by law admissible in evidence.	– Do –	Non cognisable	Bailable
198	Using as a true certificate one known to be false in a material point	– Do –	– Do –	– Do –