

Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B.

276B. If a person fails to pay to the credit of the Central Government,—

- (a) the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or
- (b) the tax payable by him, as required by or under—
 - (i) sub-section (2) of section 115-O; or
 - (ii) the second proviso to section 194B,

he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.