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INCOME-TAX ACT, 2025

D: Collection and recovery

Section 421 - Recovery by suit or under other law not affected.

The several modes of recovery specified in this Part shall not affect in any way:—

(a) any other law for the time being in force relating to the recovery of debts due to Government; or

(b) the right of the Government to institute a suit for the recovery of the arrears due from the assessee,

and it shall be lawful for the Assessing Officer or the Government, as the case may be, to have recourse to any such law or suit, irrespective of the fact that the tax due is being recovered from the assessee by any mode specified in this Part of the Chapter.

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