

INCOME-TAX ACT, 2025

F: Levy of fee in certain cases

Section 428 - Fee for default in furnishing return of income.

Without prejudice to the provisions of this Act, where, a person required to furnish a return of income under section 263 fails to do so within such time as may be prescribed in section 263(1), he shall pay, by way of a fee,--

- (a) a sum not exceeding ₹ 1000, if the total income of such person does not exceed ₹ 500000;
- (b) a sum of ₹5000, in any other case.