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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 473 - Contravention of order made during search action. 1

Whoever contravenes any order referred to in section 247(4) shall be punishable with simple imprisonment up to two years and with fine [2]

1.Substituted by The Finance Act, 2026 for

Contravention of order made under section 247

2. Substituted by The Finance Act, 2026

For the words “rigorous imprisonment which may extend to two years and shall also be liable to fine”, the words “simple imprisonment up to two years and with fine”

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