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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 474 - Failure to afford facility for inspection of books of account during search. 1

If a person, who is required to afford the authorised officer with the necessary facility to inspect the books of account or other documents, under section 247(1)(ii), fails to do so, he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both

1. Substituted by The Finance Act, 2026 for

Failure to comply with section 247(1)(ii).

2.Substituted by The Finance Act, 2026

For the words “rigorous imprisonment for a term which may extend to two years and shall also be liable to fine”, the words “simple imprisonment for a term up to six months, or with fine, or with both”

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