

INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 474 - Failure to comply with section 247(1)(ii).

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 rigorous imprisonment for a term which may extend to two years and shall also be liable to fine.