

INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 475 - Removal, concealment, transfer or delivery of property to prevent tax recovery.

Whoever, fraudulently removes, conceals, transfers or delivers to any person, any property or any interest therein, with the intent to prevent such property or interest therein from being taken in execution of a certificate drawn under section 413, shall be punishable with rigorous imprisonment for a term which may extend to two years and shall also be liable to fine.