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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 480 - Failure to furnish return of income in search cases.

If a person wilfully fails to furnish in due time the return of total income which is required to be furnished by notice given under section 294(1)(a), he shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to three years and wiht fine.

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