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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 483 - Falsification of books of account or document, etc.

(1) If any person (herein referred to as the first person) wilfully and with intent to enable any other person (herein referred to as the second person) to evade any tax or interest or penalty chargeable and imposable under this Act, makes or causes to be made any entry or statement which is false and which the first person either knows to be false or does not believe to be true, in any books of account or other document relevant to or useful in any proceedings against the first person or the second person, under this Act, the first person shall be punishable with simple imprisonment for a term up to two years and with fine [1]

(2) For the purposes of establishing the charge under this section, it shall not be necessary to prove that the second person has actually evaded any tax, penalty or interest chargeable or imposable under this Act.

1. Substituted by The Finance Act, 2026

For the words “rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine”, the words “simple imprisonment for a term up to two years and with fine”

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