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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 485 - Punishment for second and subsequent offences.

If any person convicted of an offence under sections 476, 477, 478(1), 479, 480, 482 or 484 is again convicted of an offence under any of the said sections, he shall be punishable for the second and for every subsequent offence with simple imprisonment for a term which shall not be less than six months but which may extend to three years and with fine [1]

1.Substituted by The Finance Act, 2026

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

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