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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 492 - Certain offences to be non-cognizable.

Irrespective of anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, an offence punishable under section 476, 478, 479, 480, 482 or 484 shall be deemed to be non-cognizable within the meaning of that Sanhita.

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