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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 494 - Disclosure of particulars by public servants.

(1) A public servant, who furnishes any information or produces any document in contravention of the provisions of section 258(3), shall be punishable with simple imprisonment up to one month, or with fine, or with both [1]

(2) No prosecution shall be instituted under this section except with the previous sanction of the Central Government.

1. Substituted by The Finance Act, 2026

For the words “imprisonment which may extend to six months, and shall also be liable to fine”, the words “simple imprisonment up to one month, or with fine, or with both”

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