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INCOME-TAX ACT, 2025

Chapter XXII: OFFENCES AND PROSECUTION

Section 498 - Application of Bharatiya Nagarik Suraksha Sanhita, 2023 to proceedings before Special Court.

(1) Save as otherwise provided in this Act, the provisions of Bharatiya Nagarik Suraksha Sanhita, 2023 (including the provisions as to bails or bonds), shall apply to the proceedings before a Special Court and the person conducting the prosecution before the Special Court, shall be deemed to be a Public Prosecutor.

(2) The Central Government may also appoint a Special Public Prosecutor for any case or class or group of cases.

(3) A person shall not be qualified to be appointed as a Public Prosecutor or a Special Public Prosecutor under this section unless he has been in practice as an advocate for not less than seven years, requiring special knowledge of law.

(4) Every person appointed as a Public Prosecutor or a Special Public Prosecutor under this section shall be deemed to be a Public Prosecutor within the meaning of section 2(1)(v) of the Bharatiya Nagarik Suraksha Sanhita, 2023, and the provisions of that Sanhita shall have effect accordingly.

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