

## INCOME-TAX ACT, 2025

### Chapter XXIII: MISCELLANEOUS

#### **Section 512 - Publication of information respecting assesseees in certain cases.**

(1) If the Central Government is of the opinion that it is necessary or expedient in the public interest to publish the names of any assesseees and any other particulars relating to any proceedings or prosecutions under this Act in respect of such assesseees, it may publish such names and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made for any penalty imposed under this Act, until the time for filing an appeal under section 356 or 357 has expired and no appeal has been filed, or if an appeal is filed, it has been disposed of.

(3) The names of the partners of the firm, directors, managing agents, secretaries and treasurers, or managers of the company, or the members of the association, as the case may be, may also be published under sub-section (1), if, in the opinion of the Central Government, the circumstances of the case justify it.