
Section - 275A, Income-tax Act, 1961 - FA, 2024

CHAPTER XXII

OFFENCES AND PROSECUTIONS

⁶²[**Contravention of order made under sub-section (3) of section 132.**

^{62a} **275A.** Whoever contravenes any order referred to in ⁶³[the second proviso to sub-section (1) or] sub-section (3) of section 132 shall be punishable with rigorous imprisonment which may extend to two years and shall also be liable to fine.]

62. Inserted by the Income-tax (Amendment) Act, 1965, w.e.f. 12-3-1965.

62a. For relevant case laws, see Taxmann's Master Guide to Income-tax Act.

63. Inserted by the Finance Act, 1990, w.e.f. 1-4-1990.