

① sec 275 B → Failure to afford necessary facility to proper officer to inspect the books of M/c

↳ Imprisonment up to 2 year & fine.

② sec 276 A → Failure to comply with sec 178(1) / 178(3) by liquidator of Comp

↳ Imprisonment of 6 months upto 2 years

③ sec 276 B → Failure to pay JPS u/s 194 B (winning from horse race) to Govt

↳ Jail of 3 months upto 7 years

④ sec 276 BB → Failure to pay JCS u/s 206 C

↳ Jail of 3 months upto 7 years

* ⑤ sec 276 C(1) → Under-reporting

• IF tax exceeds 2500000 - Jail of 6 months upto 7 years

• otherwise - Jail of 3 months upto 2 yrs

⑥ sec 276 C(2) → Wilful attempt to evade tax

↳ Jail of 3 months to 2 yrs

* ⑦ sec 276 CC → Wilful failure to file ROI in time coz response of notice u/s 142

• IF tax exceeds 2500000 - 6m upto 7yr / other - 3m to 2yrs
• IF tax evaded

⑧ No prosecution for failure to furnish ②
u/s 139 (1) if :-

① Return is furnished before expiry of

AY.

② the tax payable by person (except company) as reduced by JDS, Advance tax, self assessment tax does not exceed $\frac{13000}{10000}$.

(8) sec 276D → Wilful failure to produce books of A/c for Audit (requirements of 142(1)/142(2A))

= Jail → any period upto 1 year.

(9) sec 277 → Making false stmt

- ① If tax exceeds 2500000 — 6 m to 7 year.
- ② Others — 3 m to 2 year.

(10) sec 278C → offences committed by HUF

① Karta will be punishable.

② No punishment to Karta if he proves that offence was committed without his knowledge.

(11) where Dept has accepted revised return rectifying the mistake in original return of Income.

③ No prosecution can be launched.