

Section - 275A, Income-tax Act, 1961-2018

## **CHAPTER XXII**

### **OFFENCES AND PROSECUTIONS**

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

**275A.** Whoever contravenes any order referred to in 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.

Section - 275B, Income-tax Act, 1961-2018

#### **Failure to comply with the provisions of clause (iib) of sub-section (1) of [section 132](#).**

**275B.** If a person who is required to afford the authorised officer the necessary facility to inspect the books of account or other documents, as required under clause (iib) of sub-section (1) of [section 132](#), fails to afford such facility to the authorised officer, he shall be punishable with rigorous imprisonment for a term which may extend to two years and shall also be liable to fine.

Section - 276, Income-tax Act, 1961-2018

#### **Removal, concealment, transfer or delivery of property to thwart tax recovery.**

**276.** Whoever fraudulently removes, conceals, transfers or delivers to any person, any property or any interest therein, intending thereby to prevent that property or interest therein from being taken in execution of a certificate under the provisions of the Second Schedule shall be punishable with rigorous imprisonment for a term which may extend to two years and shall also be liable to fine.

Section - 276A, Income-tax Act, 1961-2018

#### **Failure to comply with the provisions of sub-sections (1) and (3) of [section 178](#).**

**276A.** If a person —

- (i) fails to give the notice in accordance with sub-section (1) of [section 178](#); or
- (ii) fails to set aside the amount as required by sub-section (3) of that section; or
- (iii) parts with any of the assets of the company or the properties in his hands in contravention of the provisions of the aforesaid sub-section,

he shall be punishable with rigorous imprisonment for a term which may extend to two years :

**Provided** that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for less than six months.

Section - 276AA, Income-tax Act, 1961-2018

**Failure to comply with the provisions of [section 269AB](#) or [section 269-I](#).**

**276AA.** [Omitted by the Finance Act, 1986, w.e.f. 1-10-1986. Original section was inserted by the Income-tax (Amendment) Act, 1981, w.e.f. 1-7-1982.]

Section - 276AB, Income-tax Act, 1961-2018

**Failure to comply with the provisions of [sections 269UC](#), [269UE](#) and [269UL](#).**

**276AB.** Whoever fails to comply with the provisions of [section 269UC](#) or fails to surrender or deliver possession of the property under sub-section (2) of [section 269UE](#) or contravenes the provisions of sub-section (2) of [section 269UL](#) shall be punishable with rigorous imprisonment for a term which may extend to two years and shall also be liable to fine :

**Provided** that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for less than six months.

Section - 276B, Income-tax Act, 1961-2018

**Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B.**

**276B.** If a person fails to pay to the credit of the Central Government,—

- (a) the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or
- (b) the tax payable by him, as required by or under—
  - (i) sub-section (2) of [section 115-O](#); or
  - (ii) the second proviso to [section 194B](#),

he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

Section - 276BB, Income-tax Act, 1961-2018

**Failure to pay the tax collected at source.**

**276BB.** If a person fails to pay to the credit of the Central Government, the tax collected by him as required under the provisions of [section 206C](#), he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

**Wilful attempt to evade tax, etc.**

**276C.** (1) If a person wilfully attempts in any manner whatsoever to evade any tax, penalty or interest chargeable or <sup>63</sup>[imposable, or under reports his income,] under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable,—

- (i) in a case where the amount sought to be evaded <sup>64</sup>[or tax on under-reported income] exceeds twenty-five hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine.

(2) If a person wilfully attempts in any manner whatsoever to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and shall, in the discretion of the court, also be liable to fine.

*Explanation.*—For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

- (i) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or
- (ii) makes or causes to be made any false entry or statement in such books of account or other documents; or
- (iii) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or
- (iv) causes any other circumstance to exist which will have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

**Failure to furnish returns of income.**

**276CC.** If a person wilfully fails to furnish in due time the return of fringe benefits which he is required to furnish under sub-section (1) of [section 115WD](#) or by notice given under sub-section (2) of the said section or [section 115WH](#) or the return of income which he is required to furnish under sub-section (1) of [section 139](#) or by notice given under clause (i) of sub-section (1) of [section 142](#) or [section 148](#) or [section 153A](#), he shall be punishable,—

- (i) in a case where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds twenty-five hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with imprisonment for a term which shall not be less than three months but which may extend to two years and with fine:

**Provided** that a person shall not be proceeded against under this section for failure to furnish in due time the return of fringe benefits under sub-section (1) of [section 115WD](#) or return of income under sub-section (1) of [section 139](#)—

- (i) for any assessment year commencing prior to the 1st day of April, 1975; or
- (ii) for any assessment year commencing on or after the 1st day of April, 1975, if—
  - (a) the return is furnished by him before the expiry of the assessment year; or
  - (b) the <sup>65</sup>[tax payable by such person, not being a company,] on the total income determined on regular assessment, as reduced by the advance tax, if any, paid, and any tax deducted at source, does not exceed three thousand rupees.

Section - 276CCC, Income-tax Act, 1961-2018

#### **Failure to furnish return of income in search cases.**

**276CCC.** If a person wilfully fails to furnish in due time the return of total income which he is required to furnish by notice given under clause (a) of [section 158BC](#), he shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to three years and with fine :

**Provided** that no person shall be punishable for any failure under this section in respect of search initiated under [section 132](#) or books of account, other documents or any assets requisitioned under [section 132A](#), after the 30th day of June, 1995 but before the 1st day of January, 1997.

Section - 276D, Income-tax Act, 1961-2018

#### **Failure to produce accounts and documents.**

**276D.** If a person wilfully fails to produce, or cause to be produced, on or before the date specified in any notice served on him under sub-section (1) of [section 142](#), such accounts and documents as are referred to in the notice or wilfully fails to comply with a direction issued to him under sub-section (2A) of that section, he shall be punishable with rigorous imprisonment for a term which may extend to one year and with fine.

Section - 276DD, Income-tax Act, 1961-2018

#### **Failure to comply with the provisions of [section 269SS](#).**

**276DD.** [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989.]

Section - 276E, Income-tax Act, 1961-2018

#### **Failure to comply with the provisions of [section 269T](#).**

**276E.** [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989.]

Section - 277, Income-tax Act, 1961-2018

**False statement in verification, etc.**

**277.** If a person makes a statement in any verification under this Act or under any rule made thereunder, or delivers an account or statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable,—

- (i) in a case where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds twenty-five hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine.

Section - 277A, Income-tax Act, 1961-2018

**Falsification of books of account or document, etc.**

**277A.** If any person (hereafter in this section referred to as the first person) wilfully and with intent to enable any other person (hereafter in this section referred to as the second person) to evade any tax or interest or penalty chargeable and imposable under this Act, makes or causes to be made any entry or statement which is false and which the first person either knows to be false or does not believe to be true, in any books of account or other document relevant to or useful in any proceedings against the first person or the second person, under this Act, the first person shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine.

*Explanation.*—For the purposes of establishing the charge under this section, it shall not be necessary to prove that the second person has actually evaded any tax, penalty or interest chargeable or imposable under this Act.

Section - 278, Income-tax Act, 1961-2018

**Abetment of false return, etc.**

**278.** If a person abets or induces in any manner another person to make and deliver an account or a statement or declaration relating to any income or any fringe benefits chargeable to tax which is false and which he either knows to be false or does not believe to be true or to commit an offence under sub-section (1) of [section 276C](#), he shall be punishable,—

- (i) in a case where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds twenty-five hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine.

Section - 278A, Income-tax Act, 1961-2018

**Punishment for second and subsequent offences.**

**278A.** If any person convicted of an offence under [section 276B](#) or sub-section (1) of [section 276C](#) or [section 276CC](#) or [section 276DD](#) or [section 276E](#) or [section 277](#) or [section 278](#) is again convicted of an offence under any of the aforesaid provisions, he shall be punishable for the second and for every subsequent offence with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine.

Section - 278AA, Income-tax Act, 1961-2018

**Punishment not to be imposed in certain cases.**

**278AA.** Notwithstanding anything contained in the provisions of [section 276A](#), [section 276AB](#), or [section 276B](#), no person shall be punishable for any failure referred to in the said provisions if he proves that there was reasonable cause for such failure.

Section - 278AB, Income-tax Act, 1961-2018

**Power of Principal Commissioner or Commissioner to grant immunity from prosecution.**

**278AB.** (1) A person may make an application to the Principal Commissioner or Commissioner for granting immunity from prosecution, if he has made an application for settlement under [section 245C](#) and the proceedings for settlement have abated under [section 245HA](#).

(2) The application to the Principal Commissioner or Commissioner under sub-section (1) shall not be made after institution of the prosecution proceedings after abatement.

(3) The Principal Commissioner or Commissioner may, subject to such conditions as he may think fit to impose, grant to the person immunity from prosecution for any offence under this Act, if he is satisfied that the person has, after the abatement, co-operated with the income-tax authority in the proceedings before him and has made a full and true disclosure of his income and the manner in which such income has been derived :

**Provided** that where the application for settlement under [section 245C](#) had been made before the 1st day of June, 2007, the Principal Commissioner or Commissioner may grant immunity from prosecution for any offence under this Act or under the Indian Penal Code (45 of 1860) or under any other Central Act for the time being in force.

(4) The immunity granted to a person under sub-section (3) shall stand withdrawn, if such person fails to comply with any condition subject to which the immunity was granted and thereupon the provisions of this Act shall apply as if such immunity had not been granted.

(5) The immunity granted to a person under sub-section (3) may, at any time, be withdrawn by the Principal Commissioner or Commissioner, if he is satisfied that such person had, in the course of any proceedings, after abatement, concealed any particulars material to the assessment from the income-tax authority or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or for any other offence of which he appears to have been guilty in connection with the proceedings.

### **Offences by companies.**

**278B.** (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

**Provided** that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(3) Where an offence under this Act has been committed by a person, being a company, and the punishment for such offence is imprisonment and fine, then, without prejudice to the provisions contained in sub-section (1) or sub-section (2), such company shall be punished with fine and every person, referred to in sub-section (1), or the director, manager, secretary or other officer of the company referred to in sub-section (2), shall be liable to be proceeded against and punished in accordance with the provisions of this Act.

*Explanation.*—For the purposes of this section,—

(a) "company" means a body corporate, and includes—

(i) a firm; and

(ii) an association of persons or a body of individuals whether incorporated or not; and

(b) "director", in relation to—

(i) a firm, means a partner in the firm;

(ii) any association of persons or a body of individuals, means any member controlling the affairs thereof.

### **Offences by Hindu undivided families.**

**278C.** (1) Where an offence under this Act has been committed by a Hindu undivided family, the karta thereof shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

**Provided** that nothing contained in this sub-section shall render the karta liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act, has been committed by a Hindu undivided family and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of,

any member of the Hindu undivided family, such member shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Section - 278D, Income-tax Act, 1961-2018

**Presumption as to assets, books of account, etc., in certain cases.**

**278D.** (1) Where during the course of any search made under [section 132](#), any money, bullion, jewellery or other valuable article or thing (hereafter in this section referred to as the assets) or any books of account or other documents has or have been found in the possession or control of any person and such assets or books of account or other documents are tendered by the prosecution in evidence against such person or against such person and the person referred to in [section 278](#) for an offence under this Act, the provisions of sub-section (4A) of [section 132](#) shall, so far as may be, apply in relation to such assets or books of account or other documents.

(2) Where any assets or books of account or other documents taken into custody, from the possession or control of any person, by the officer or authority referred to in clause (a) or clause (b) or clause (c), as the case may be, of sub-section (1) of [section 132A](#) are delivered to the requisitioning officer under sub-section (2) of that section and such assets, books of account or other documents are tendered by the prosecution in evidence against such person or against such person and the person referred to in [section 278](#) for an offence under this Act, the provisions of sub-section (4A) of [section 132](#) shall, so far as may be, apply in relation to such assets or books of account or other documents.

Section - 278E, Income-tax Act, 1961-2018

**Presumption as to culpable mental state.**

**278E.** (1) In any prosecution for any offence under this Act which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

*Explanation.*—In this sub-section, "culpable mental state" includes intention, motive or knowledge of a fact or belief in, or reason to believe, a fact.

(2) For the purposes of this section, a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

Section - 279, Income-tax Act, 1961-2018

**Prosecution to be at instance of Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.**

**279.** (1) A person shall not be proceeded against for an offence under [section 275A](#), [section 275B](#), [section 276](#), [section 276A](#), [section 276B](#), [section 276BB](#), [section 276C](#), [section 276CC](#), [section 276D](#), [section 277](#), [section 277A](#) or [section 278](#) except with the previous



sanction of the Principal Commissioner or Commissioner or Commissioner (Appeals) or the appropriate authority:

**Provided** that the Principal Chief Commissioner or Chief Commissioner or, as the case may be, Principal Director General or Director General may issue such instructions or directions to the aforesaid income-tax authorities as he may deem fit for institution of proceedings under this sub-section.

*Explanation.*—For the purposes of this section, "appropriate authority" shall have the same meaning as in clause (c) of [section 269UA](#).

(1A) A person shall not be proceeded against for an offence under [section 276C](#) or [section 277](#) in relation to the assessment for an assessment year in respect of which the penalty imposed or impossible on him under <sup>66</sup>[\[section 270A](#) or] clause (iii) of sub-section (1) of [section 271](#) has been reduced or waived by an order under [section 273A](#).

(2) Any offence under this Chapter may, either before or after the institution of proceedings, be compounded by the Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General.

(3) Where any proceeding has been taken against any person under sub-section (1), any statement made or account or other document produced by such person before any of the income-tax authorities specified in clauses (a) to (g) of [section 116](#) shall not be inadmissible as evidence for the purpose of such proceedings merely on the ground that such statement was made or such account or other document was produced in the belief that the penalty impossible would be reduced or waived, under [section 273A](#) or that the offence in respect of which such proceeding was taken would be compounded.

*Explanation.*—For the removal of doubts, it is hereby declared that the power of the Board to issue orders, instructions or directions under this Act shall include and shall be deemed always to have included the power to issue instructions or directions (including instructions or directions to obtain the previous approval of the Board) to other income-tax authorities for the proper composition of offences under this section.

Section - 279A, Income-tax Act, 1961-2018

#### **Certain offences to be non-cognizable.**

**279A.** Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), an offence punishable under [section 276B](#) or [section 276C](#) or [section 276CC](#) or [section 277](#) or [section 278](#) shall be deemed to be non-cognizable within the meaning of that Code.

Section - 279B, Income-tax Act, 1961-2018

#### **Proof of entries in records or documents.**

**279B.** Entries in the records or other documents in the custody of an income-tax authority shall be admitted in evidence in any proceedings for the prosecution of any person for an offence under this Chapter, and all such entries may be proved either by the production of the records or other documents in the custody of the income-tax authority containing such entries, or by the production of a copy of the entries certified by the income-tax authority having custody of the records or other documents under its signature and stating that it is a true copy of the original entries and that such original entries are contained in the records or other documents in its custody.

**Disclosure of particulars by public servants.**

**280.** (1) If a public servant furnishes any information or produces any document in contravention of the provisions of sub-section (2) of [section 138](#), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

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

**Special Courts.**

**280A.** (1) The Central Government, in consultation with the Chief Justice of the High Court, may, for trial of offences punishable under this Chapter, by notification, designate one or more courts of Magistrate of the first class as Special Court for such area or areas or for such cases or class or group of cases as may be specified in the notification.

*Explanation.*— In this sub-section, "High Court" means the High Court of the State in which a Magistrate of first class designated as Special Court was functioning immediately before such designation.

(2) While trying an offence under this Act, a Special Court shall also try an offence, other than an offence referred to in sub-section (1), with which the accused may, under the Code of Criminal Procedure, 1973 (2 of 1974), be charged at the same trial.

**Offences triable by Special Court.**

**280B.** Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974),—

- (a) the offences punishable under this Chapter shall be triable only by the Special Court, if so designated, for the area or areas or for cases or class or group of cases, as the case may be, in which the offence has been committed:

**Provided** that a court competent to try offences under [section 292](#),—

- (i) which has been designated as a Special Court under this section, shall continue to try the offences before it or offences arising under this Act after such designation;
- (ii) which has not been designated as a Special Court may continue to try such offence pending before it till its disposal;
- (b) a Special Court may, upon a complaint made by an authority authorised in this behalf under this Act take cognizance of the offence for which the accused is committed for trial.

**Trial of offences as summons case.**

**280C.** Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), the Special Court, shall try, an offence under this Chapter punishable with imprisonment not exceeding two years or with fine or with both, as a summons case, and the provisions of the Code of Criminal Procedure, 1973 as applicable in the case of trial of summons case, shall apply accordingly.

**Application of Code of Criminal Procedure, 1973 to proceedings before Special Court.**

**280D.** (1) Save as otherwise provided in this Act, the provisions of the Code of Criminal Procedure, 1973 (2 of 1974) (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:

**Provided** that the Central Government may also appoint for any case or class or group of cases a Special Public Prosecutor.

(2) 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.

(3) 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 clause (u) of section 2 of the Code of Criminal Procedure, 1973 (2 of 1974) and the provisions of that Code shall have effect accordingly.

**CHAPTER XXII-A**

**ANNUITY DEPOSITS**

*[Chapter XXII-A, consisting of sections 280A, 280B, 280C, 280D, 280E, 280F, 280G, 280H, 280I, 280J, 280K, 280L, 280M, 280N, 280-O, 280P, 280Q, 280R, 280S, 280T, 280U, 280V, 280W and 280X, omitted by the Finance Act, 1988, w.e.f. 1-4-1988. The Chapter was inserted by the Finance Act, 1964, w.e.f. 1-4-1964 and has not been in operation since 1-4-1969 when the requirement as to annuity deposit was discontinued by the Finance Act, 1968, w.e.f. 1-4-1968 through an amendment made in section 280C.]*

**CHAPTER XXII-B**

**TAX CREDIT CERTIFICATES**

*[Chapter XXII-B, consisting of sections 280Y, 280Z, 280ZA, 280ZB, 280ZC, 280ZD and 280ZE, omitted by the Finance Act, 1990, w.e.f. 1-4-1990. No tax credit certificate granted under section 280Z or section 280ZC shall be produced before the Assessing Officer after the 31st day of March, 1991 for the purposes of sub-section (6) of section 280Z or, as the case may be, sub-section (4) of section 280ZC. Earlier Chapter XXII-B was inserted by the Finance Act, 1965, w.e.f. 1-4-1965.]*

Section - 280Y, Income-tax Act, 1961-2018

**Definitions.**

**280Y.** *[Omitted by the Finance Act, 1990, w.e.f. 1-4-1990.]*

Section - 280Z, Income-tax Act, 1961-2018

**Tax credit certificates to certain equity shareholders.**

**280Z.** *[Omitted by the Finance Act, 1990, w.e.f. 1-4-1990.]*

Section - 280ZA, Income-tax Act, 1961-2018

**Tax credit certificates for shifting of industrial undertaking from urban area.**

**280ZA.** *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988. Original section was inserted by the Finance Act, 1965, w.e.f. 1-4-1965.]*

Section - 280ZB, Income-tax Act, 1961-2018

**Tax credit certificate to certain manufacturing companies in certain cases.**

**280ZB.** *[Omitted by the Finance Act, 1990, w.e.f. 1-4-1990.]*

Section - 280ZC, Income-tax Act, 1961-2018

**Tax credit certificate in relation to exports.**

**280ZC.** *[Omitted by the Finance Act, 1990, w.e.f. 1-4-1990.]*

Section - 280ZD, Income-tax Act, 1961-2018

**Tax credit certificates in relation to increased production of certain goods.**

**280ZD.** *[Omitted by the Finance Act, 1990, w.e.f. 1-4-1990.]*

Section - 280ZE, Income-tax Act, 1961-2018

• **Tax credit certificate scheme.**

**280ZE.** *[Omitted by the Finance Act, 1990, w.e.f. 1-4-1990.]*