

Income Tax Act 1961 s 280C - Trial of offences as summons case

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 year or with fine or with both, as a summons case, and the provisions of the Code of Criminal Procedure, 1973 (2 of 1974), as applicable in the case of trial of summons case, shall apply accordingly.