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**Income Tax Act 1961 s 276B - Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B**

**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<sup>2</sup> 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.**

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