

**Income Tax Act 1961 s 276D - Failure to produce accounts and documents**

**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 subsection (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.**