

**Income Tax Act 1961 s 280 - Disclosure of particulars  
by public servants**

**(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.**