Value Added Tax Act, 2003

Section 79 - Fraudulent Evasion of Tax

Without prejudice to the provisions of Sections 71 to 77, if any person is knowingly concerned, in or in the taking of steps with a view to the fraudulent evasion of tax by him or any other person, he shall be liable to a fine of one lakh rupees or double the amount of the tax evaded, whichever is the greater or to imprisonment for a minimum term of six months but not exceeding five years, or to both.

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