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Finance Act, 2002

Section 107 - INSERTION OF NEW SECTION 275-B -AfterSection 275-A-of the Income Tax Act, the following section shall be inserted with

ii-b) of sub-section (1) ofSection 132--If a person who is required to afford the authorised officer the necessary facility to inspect the books of account or other documents, as required under clause (ii-b) of sub-section (1) ofSection 132- fails to afford such facility to the authorised officer, he shall be punishable with rigorous imprisonment for a term which may extend to two years and shall also be liable to fine."