Finance Act 1968

Section 19 - Amendment of Section 271

In section 271 of the Income-tax Act, in sub-section (1), for clause (iii), the following clause shall be substituted, namely :-

> "(iii) in the cases referred to in clause (c), in addition to any tax payable by him, a sum which shall not be less than, but which shall not exceed twice, the amount of the income in respect of which the particulars have been concealed or inaccurate particulars have been furnished.".
