[28][**Failure to pay tax to credit of Central Government under Chapter XII-D or XVII-B.**

276B. *If a person fails to—*

(a) *pay to the credit of the Central Government, the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or*

(b) *pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—*

(i) *the proviso to sub-section (1) of section 194S in relation to consideration for transfer of virtual digital asset, excluding such consideration which is wholly in kind; or*

(ii) *sub-section (2) of section 194BA in relation to winnings, excluding such winnings which are wholly in kind,*

he shall be punishable—

(i) *with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or*

(ii) *with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or*

(ii) *with fine, in any other case:*

Provided *that the provisions of this section shall not apply, if the payment referred to in clause* (a) *has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement for such payment under sub-section (3) of section 200.***]**

---

28. Sub. by Act No. 4 of 2026, w.e.f. **1-3-2026**. Prior to its substitution, section 276B, as inserted by Act No. 19 of 1968, w.e.f. 1-4-1968 and later on sub. by the Act No. 41 of 1975, w.e.f. 1-10-1975 and amended by the Act No. 46 of 1986, w.e.f. 10-9-1986, Act No. 4 of 1988, w.e.f. 1-4-1989, Act No. 26 of 1997, w.e.f. 1-6-1997, Act No. 6 of 2022, w.e.f. 1-4-2022, Act No. 8 of 2023, w.e.f. 1-4-2023/1-7-2023 and Act No. 15 of 2024, w.e.f. 1-10-2024, read as under :

"276B. *Failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B.*—If a person fails to,—

(*a*) pay to the credit of the Central Government, the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—

(*i*) sub-section (2) of section 115-O;

(*ii*) the proviso to section 194B;

(*iii*) the first proviso to sub-section (1) of section 194R;

(*iv*) the proviso to sub-section (1) of section 194S; or

(*v*) sub-section (2) of section 194BA,

he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine:

Provided that the provisions of this section shall not apply if the payment referred to in clause (*a*) has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement for such payment under sub-section (3) of section 200."