

# **The Income-tax Act, 2025**

## **Chapter 19: Collection and Recovery of Tax**

### **Section 428: Fee for default in furnishing return of income**

Without prejudice to the provisions of this Act, where, a person required to furnish a return of income under section 263 fails to do so within such time as may be prescribed in section 263(1), he shall pay, by way of a fee,—

- (a) a sum not exceeding ₹ 1000, if the total income of such person does not exceed ₹ 500000;
- (b) a sum of ₹ 5000, in any other case.