The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

Finin2min provision-wise implementation overview

Authority: Central Board of Direct Taxes / Assessing Officer / Commissioner (Appeals). Source gateway: https://www.indiacode.nic.in/handle/123456789/2147

Act in 2 Minutes

This repository contains 88 numbered section identifiers and 5 subordinate-instrument articles. Use it to classify the legal issue, identify the provision and instrument, establish the event date, document authority and evidence, compute any amount or deadline, and select the correct remedy.

Editorial provision map

Sections	Topic
1-2	Preliminary
3-5	Charge And Valuation
6-32	Tax Management, Assessment And Appeals
33-47	Penalties
48-58	Offences And Prosecutions
59-72	Legacy Compliance Chapter And Declarations
73-88	Recovery, Agreements, Rules And Miscellaneous

Core subordinate instruments

- Black Money Rules, 2015
- Foreign asset valuation Rules
- Jurisdiction and authority notifications
- Tax recovery and prosecution procedures
- DTAA, exchange-of-information and Income-tax overlays

Page standard

Each section page includes a Finin2min summary, controlled source map, paragraph-wise reading framework, instrument bridge, example, authority and evidence controls, financial/remedy analysis, limitation/forum control, cross-law overlays, practical Q&A; and a decision flow.

Source boundary

The official signed text, amendment and commencement record prevails. State laws, court rules, fees, thresholds, regulator directions and event-date judgments require separate current verification.