

Income Tax Act 1961 s 272B - Penalty for failure to comply with the provisions of section 139A

(1) If a person fails to comply with the provisions of section 139A, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees.

(2) If a person who is required to quote his permanent account number or Aadhaar number, as the case may be, in any document referred to in clause (c) of sub-section (5) of section 139A, or to intimate such number as required by sub-section (5A) or sub-section (5C) of that section, quotes or intimates a number which is false, and which he either knows or believes to be false or does not believe to be true, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees for each such default.

(2A) If a person, who is required to quote his permanent account number or Aadhaar number, as the case may be, in documents referred to in sub-section (6A) of section 139A or authenticate such number in accordance with the provisions of the said sub-section, fails to do so, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees for each such default.

(2B) If a person, who is required to ensure that the permanent account number or the Aadhaar number, as the case may be, has been,----

(i) duly quoted in the documents relating to transactions referred to in clause (c) of subsection (5) or in sub-section (6A) of section 139A; or

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**(ii) duly authenticated in respect of transactions referred to under sub-section (6A) of that section, fails to do so, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees for each such default.**

**(3) No order under sub-section (1) or sub-section (2) or sub-section (2A) or sub-section (2B) shall be passed unless the person on whom the penalty is proposed to be imposed is given an opportunity of being heard in the matter.**

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