

**Income Tax Act 1961 s 271CA - Penalty for failure to collect tax at source**

**(1) If any person fails to collect the whole or any part of the tax as required by or under the provisions of Chapter XVII-BB, then, such person shall be liable to pay, by way of penalty, a sum equal to the amount of tax which such person failed to collect as aforesaid.**

**(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner.**