

**Income Tax Act 1961 s 234G - Fee for default relating to statement or certificate**

**(1) Without prejudice to the provisions of this Act, where,—**

**(a) the research association, university, college or other institution referred to in clause (ii) or clause (iii) or the company referred to in clause (ia) of sub-section (1) of section 35 fails to deliver or cause to be delivered a statement within the time prescribed under clause (i), or furnish a certificate prescribed under clause (ii) of sub-section (1A) of that section; or**

**(b) the institution or fund fails to deliver or cause to be delivered a statement within the time prescribed under clause (viii) of sub-section (5) of section 80G, or furnish a certificate prescribed under clause (ix) of the said sub-section, it shall be liable to pay, by way of fee, a sum of two hundred rupees for every day during which the failure continues.**

**(2) The amount of fee referred to in sub-section (1) shall,—**

**(a) not exceed the amount in respect of which the failure referred to therein has occurred;**

**(b) be paid before delivering or causing to be delivered the statement or before furnishing the certificate referred to in sub-section (1).**