

**Penalty not to be imposed in certain cases.**

**273B.** Notwithstanding anything contained in the provisions of clause (b) of sub-section (1) of section 271, section 271A, section 271AA, section 271B, section 271BA, section 271BB, section 271C, section 271CA, section 271D, section 271E, section 271F, section 271FA, <sup>1</sup>[section 271FAB, section 271FB, section 271G, section 271GA,] section 271H, <sup>2</sup>[section 271-I,] clause (c) or clause (d) of sub-section (1) or sub-section (2) of section 272A, sub-section (1) of section 272AA or section 272B or sub-section (1) or sub-section (1A) of section 272BB or sub-section (1) of section 272BBB or clause (b) of sub-section (1) or clause (b) or clause (c) of sub-section (2) of section 273, no penalty shall be imposable on the person or the assessee, as the case may be, for any failure referred to in the said provisions if he proves that there was reasonable cause for the said failure.

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<sup>1</sup> Substituted with effect from April 1, 2016

<sup>2</sup> Inserted with effect from June1, 2015