

INCOME-TAX ACT, 2025

Chapter XXI: PENALTIES

Section 471 - Procedure.

- (1) No order imposing a penalty under this Chapter shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard.
- (2) No order imposing a penalty under this Chapter shall be made without the prior approval of the Joint Commissioner—
 - (a) where the penalty exceeds ₹10000, by the Income-tax Officer;
 - (b) where the penalty exceeds ₹20000, by the Assistant Commissioner or Deputy Commissioner.
- (3) An income-tax authority on making an order under this Chapter imposing a penalty, unless he himself is the Assessing Officer, shall send a copy of the order to the Assessing Officer.