

Penalty for failure to comply with the provisions of section 133B.

272AA. (1) If a person [***] fails to comply with the provisions of section 133B, he shall, on an order passed by the Joint Commissioner, Assistant Director or Deputy Director or the Assessing Officer, as the case may be, pay, by way of penalty, a sum which may extend to one thousand rupees.

(2) No order under sub-section (1) 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.