[1][Section 122B. Penalty for failure to comply with track and trace mechanism.-

Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.]

1. Inserted (w.e.f. 01.10.2025) by section 131 of the Finance (No. 7) Act, 2025.