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The IT ACT 2000

Section 47 - Factors to be taken into account by the adjudicating officer

While adjudging the quantum of compensation under this Chapter, the adjudicating officer shall have due regard to the following factors, namely:

- (a) the amount of gain of unfair advantage, wherever quantifiable, made as a result of the default;
- (b) the amount of loss caused to any person as a result of the default;
- (c) the repetitive nature of the default