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The Code on Social Security, 2020

Section 104 - Penalty for non-payment of cess within the specified time

If any amount of cess payable by any employer under section 103 is not paid within the date specified in the order of assessment made under sub-section (2) of that section, it shall be deemed to be in arrears and the authority prescribed by the Central Government in this behalf may, after making such inquiry as it deems fit, impose on such employer a penalty not exceeding the amount of cess:

Provided that, before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.