

## THE TRIPURA ENTERTAINMENT TAX ACT, 1997

<b>Section</b>	<b>Provision</b>
20	<p><b>Offences and Penalties:-</b> Whoever violates or aids or abets in violation of any of the provisions of this Act and for which no specific punishment is given in the section, shall on conviction before a Judicial Magistrate and in addition to any tax including interest if any, due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five thousand rupees or with both, and, when the offence is a continuing one, with a daily fine not exceeding two hundred rupees during the period of continuance of the offence.</p>
21	<p><b>Offences to be Cognizable and bailable:-</b> Every offence punishable under any of the provisions of this Act shall be cognizable and bailable. Provided that no court shall take cognizance of any offence under this Act, or the rules made thereunder except with the previous sanction of the commissioner.</p>