

THE TRIPURA ROAD DEVELOPMENT CESS ACT, 2018

Section	Provision
21	<p>Penalty for carrying on the business without registration: Whoever contravenes the provisions of section 8 shall, on conviction; be punished with fine which may extend to Twenty thousand Rupees and in the case of a continuing contravention, with an additional fine which may extend to the One thousand Rupees for each day during which such contravention continues after conviction for the first such contravention.</p>
22	<p>Penalty for failure to keep accounts or submit reports: If any dealer, who is liable to keep accounts or submit statements under section 11, fails without sufficient cause to keep or submit the same in the manner and within the period prescribed or keeps false accounts or submits false statements, he shall, on conviction, be punished with fine which may extend to Twenty thousand Rupees and in the case of a continuing failure, with an additional fine which may extend to One thousand Rupees for each day during which such failure continues, after conviction for the first such failure.</p>

23	<p>Penalty for failure to comply with requirements of section 12 or obstructing officer in discharge of duties:</p> <p>Whoever-</p> <p>(a)Fails to comply with any requirement, made to him under subsection (1) of section 12, or</p> <p>(b)Produces false accounts, registers or documents, or knowingly furnishes false information, or</p> <p>(c)Obstructs any officer making an inspection, search or seizure under the provisions of this Act, or</p> <p>(d)Aids or abets any person in the commission of any act, specified in clause(a), (b) or (c) of this section, shall, on conviction, be punished with fine which may extend to Twenty thousand Rupees and in the case of a continuing contravention, with an additional fine which may extend to One thousand Rupees for each day during which such contravention continues after conviction for the first such contravention.</p>
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24	<p>Offences by companies:</p> <p>(1)Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly;</p> <p>Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed beyond his knowledge or that he had exercised all due diligence to prevent the commission of such offence;</p> <p>(2)Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.</p> <p>Explanation.- "For the purpose of this section</p> <p>(a) "Company" means a body corporate, and includes a firm or other association of individuals; and</p> <p>(b) "Director" in relation to a firm means a partner in the firm.</p>
25	<p>Cognizance of offences:</p> <p>No court shall take cognizance of any offence punishable under this Act except with the previous sanction of the Collector.</p>