

The Tripura Additional Sales Tax Act, 1990

Section/ Sub- Section	Provision
2	Levy of Additional Sales Tax in the case of certain dealers. (3)Any dealer who collects the additional tax payable under sub-section (1) in contravention of the provision of sub-section (2) shall be punishable with fine which may extend to two thousand rupees and no Court below the rank of a Judicial Magistrate of the first class shall try any such offence.
3	Penalty for collection of additional tax by dealer. If any dealer collects any amount by way of additional tax or purporting to be by way of additional tax, in contravention of the provisions of sub-section (2) of Section 2, the assessing authority concerned may, after, giving such dealer a reasonable opportunity of being heard, by order in writing impose upon him by way of penalty, a sum not exceeding one and a half times of such amount: Provided that no proceedings under this section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected; Provided further that no prosecution for an offence under sub-section (3) of Section 2 shall be instituted in respect of the same facts on which penalty has been imposed under this Section.