

## The Tripura Electricity Duty Act, 2019

Section	Provision
11	<p>Penalties: If any person-</p> <ul style="list-style-type: none"><li>(1) fails to keep books of account or to submit returns in accordance with the provisions of section 6 and the rules made in that behalf under section 18, or</li><li>(2) Wilfully obstructs an Inspecting officer in the exercise of the powers conferred upon him by or under this Act,-</li></ul> <p>he shall, on conviction, be punished with fine which may extend to ten thousand rupees.</p>
15	<p>Offences and penalties: Whoever,-</p> <ul style="list-style-type: none"><li>(a) being liable to pay duty under this Act; does not get himself registered;</li><li>(b) fails to keep true and proper record or knowingly prepares or produces incorrect record;</li><li>(c) fails to submit return, without any reasonable cause or submits a false or incorrect return;</li><li>(d) fails to pay duty in accordance with the provision of the Act or fails to deposit any demand under the provision of the Act;</li><li>(e) intentionally obstructs an inspecting officer in the exercise of his powers and duties under this Act and the rules made thereunder; or</li><li>(f) wilfully evades or attempts to evade duty leviable under this Act;</li><li>(g) wilfully acts in contravention of any provision of this Act or the rules made thereunder,-</li></ul> <p>shall, in addition to his liability to pay duty and other dues payable by him under this Act, be liable to pay a penalty not exceeding hundred and fifty percent of the duty payable but shall not be less than ten percent of it.</p>

16	<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 without his knowledge or that he 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 other officer shall also be deemed 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>
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