

**The Tripura Professions Trades, Callings and Employments  
Taxation Act, 1997**

<b>Section</b>	<b>Provision</b>
20	<p><b>Offences and Penalties.</b></p> <p>Any person or employer who, without reasonable cause, fails to comply with any of the provisions of this Act or the rules made thereunder shall on conviction before a Magistrate and in addition to any tax or penalty or interest or all of these that may be due from him, be punishable with imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both and where the offence is a continuing one, with a further fine which may extend to hundred rupees for every day during which the offence continues :</p> <p>Provided that nothing contained in this section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised due diligence to prevent the commission of such offence.</p>

21	<p><b>Offence by Companies:-</b></p> <p>(1)Where an offence under this Act has been committed by a company, every person who at the time 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>(2)Notwithstanding anything contained in sub-section (1), where any 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 attributed to any neglect on the part of, any director, manager, secretary or other officer, the later shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.</p> <p><b>Explanation.</b>—For the purpose of this section.—</p> <p>(a) “Company” means any body corporate and includes a firm or other association of individuals ;</p> <p>(b) “director”, in relation to a firm means a partner in the firm.</p>
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