

The Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990

Section	Provision
15	<p>Offences.</p> <p>(1) Any person who being a proprietor liable to pay tax under this Act:-</p> <p>(a) furnishes or allows or causes to be furnished an incorrect or incomplete return or fails to submit the returns as required by or under the provisions of this Act;</p> <p>(b) fraudulently evades or allows to be evaded the payment of any tax due from him;</p> <p>(c) fraudulently makes or causes or allows to be made any wrong entry in, or fraudulently omits or causes or allows to be omitted any entry from, any statement furnished or any accounts or register;</p> <p>(d) knowingly collects from any person any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act; or</p> <p>(e) Wilfully acts in contravention of any of the provisions of this Act or the rules made there-under or any lawful orders passed in accordance therewith;</p> <p>shall, on conviction, be liable to be punished with simple imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both.</p> <p>(2) (a) No Court shall take cognizance of any offence punishable under sub-section (1) except upon a report in writing of the assessing authority having jurisdiction over the area concerned.</p> <p>(b) No Court inferior to that of a Magistrate of the first class shall try any offence punishable under sub-section (1).</p>

Offences by companies.

(1) Where an offence under this Act, has been committed by a company, every person, who at the time when the offence was committed, was in charge of and was responsible to the company, for the conduct of 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:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided under 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.

(2) Notwithstanding anything in sub-section (1) where any offence 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 be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:- For the purpose of this section:- (a) “company” means a body corporate, and includes a firm or other association of individuals; and (b) “director” in relation to a firm, means a partner in the firm.