The Tripura Tea Companies (Taking over of Management of Certain Tea Units Act, 1986

Section	Provision
12	(1)Any person, who-
	(a)having in his possession or custody or under his control any property forming part of any Tea Unit or either of the Tea Companies in relation to the undertaking of a tea unit, wrong fully withholds such properties from the custodian or any person authorised under this Act; or
	(b)wrongfully obtains possession of any such property; or
	(c)wilfully retains any property forming part of any Tea Unit or removes or destroys it; or
	(d)wilfully withholds from, or fails to deliver, the custodian or any person authorised under this Act, any books, papers or other documents relating to any Tea Unit which may be in his possession, power or custody or under his control, or
	(e)fails, without any reasonable excuse, to furnish information or particulars as provided in sub-section (8) of section 4, shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees or with both.
	(2)No court shall take cognizance of offence punishable under this section except with the previous sanction of the State Government or an officer authorised by the State Government in this behalf.

13 Offences by Companies:-

(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;

Provided that nothing contained in this sub-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 all due diligence to prevent the commission of such offence.

(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 be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Explanation :- For the purpose of this section—

- (a) "Company" means any body corporate and includes a firm or other association of individuals; and
- (b) "Director", in relation to a firm, means a partner of the firm.