

CHAPTER VII

OFFENCES AND PENALTIES

15. Failure to make returns, etc.- Whoever –

(1) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Act or submits false return; or

(2) fails or neglects, without reasonable cause, to comply with any requirement made of, or any obligation laid on, him under the provisions of this Act; or

(3) fraudulently evades payment of any tax due under this Act or conceals his liability to such tax,

shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both.

15A. Offence 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 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 due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in this 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 attributable to any neglect on the part, any director, manager, secretary or other officer, 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.

Amendments: Section 15A has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

15B. Composition of offence.- (1) Subject to such conditions, as may be prescribed, the assessing authority may either before or after institution of a criminal proceeding under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence.

(a) where the offence consists of the failure to pay or evasion of any tax recoverable under this Act in addition to the tax, so recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, if any, whichever is greater; and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.

(2) On payment of such sum, no further proceeding shall be taken against the person concerned in respect of the same offence.

Amendment: Section 15B has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.