

## **CHAPTER IV**

### **OFFENCES AND PENALTIES**

#### **7. Offences:-**

(1) Any importer registered or liable to be registered under this Act, who,-

(a) Fails to pay, within the time allowed, any tax assessed or any penalty imposed or any interest levied on him under this Act, or

(b) Willfully acts in contravention of the provisions of this Act or the rules made thereunder,

Shall, on conviction, be liable to be punished with fine, which may extend to two thousand rupees.

(2) Any importer registered or liable to be registered under this Act, who,-

(a) Willfully submits an untrue return or fails to submit a return as required by the provisions of this Act or the rules made thereunder; or

(b) Fraudulently evades the payment of any tax and other amount due from him under this Act,

Shall, on conviction, be liable to be punished, if it is a first offence, with a fine, which may extend to two thousand rupees, and if it is a second or subsequent offence, with simple imprisonment, which may extend to six months or with fine, which may extend to five thousand rupees or with both.

(3) Any person who makes any statement or declaration before any check post officer or any other authority including the assessing authority in connection with any imported goods specified in the Schedule or the movement or import of the said goods, which statement or declaration he knows or has reason to believe to be false, 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.

(4) Any person, who is in any way knowingly concerned in any fraudulent evasion or attempt at evasion or abetment of evasion of any tax payable under this Act 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.