

Source: sooperkanoon.com/act/62861

Companies Act, 2013,

Section 451 - Punishment in Case of Repeated Default

If a company or an officer of a company commits an offence punishable either with fine or with imprisonment and where the same offence is committed for the second or subsequent occasions within a period of three years, then, that company and every officer thereof who is in default shall be punishable with twice the amount of fine for such offence in addition to any imprisonment provided for that offence.