

Finance Act 1979

Section 38 - Penalties

(1) Every passenger who embarks or attempts to embark on an international journey without paying the tax payable by him under this Chapter shall, in addition to his liability to pay the tax, be liable to a penalty not exceeding two hundred rupees.

(2) Every carrier or other person in charge of a ship or an aircraft, who, in contravention of the provisions of section 37, allows any passenger or passengers to board the ship or aircraft, shall be liable to a penalty not exceeding three times the amount or the aggregate amount of the tax payable by the passenger or passengers so allowed to board the ship or aircraft.

(3) Any penalty under this section may be adjudged, collected and paid to the credit of the Central Government by such authority and in such manner as may be specified in the rules made under this Chapter.
