

Rubber Act, 1947

Section 26 - PENALTIES 47[

1) If any person - (a) contravenes any provision of this Act, other than section 11-orsection 13-, or any rule made under this Act, or (b) in any report or return to be furnished under this Act, makes any statement which is false and which he knows to be false or does not believe to be true, or (c) obstructs any officer of the Board in the discharge of any duty imposed on or entrusted to him by or under this Act, or (d) having the control or custody of any account book or other record, fails to produce such book or record when required by any authorised officer to do so, he shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both. 48[(2) If the person committing any offence under sub -section (1) is 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 provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (3) Notwithstanding anything contained in sub-section (2), where an offence under sub-see. (1) 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 or manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.