

Vinay Sonpal

“A penalty imposed for a tax delinquency is a civil obligation, remedial and coercive in its nature, and is far different from the penalty for a crime or a fine or forfeiture provided as punishment for the violation of criminal or penal laws.” Every fiscal statute to exact taxes needs compliance of provisions and consequences of non-compliance or violation of provisions. The experience of law framers and executive enforcing such provisions have experience the persons liable to comply with provisions more often than not do indulgence in conscious or out of ignorance or due to lack of diligence indulge in violation and non-compliance of mandatory provisions of provisions. Some of the non-compliance can defeat the consequent entitlements provided for benefit of persons liable to comply. Some violation attract penalty in terms of monetary fines, prosecution and punishment by imprisonments. Exper.....