

8.Penalties:- Where any dealer or importer issues or produces a false bill or purchase or sale voucher, declaration, certificate or other document with a view to support or make any claim that he is not liable to be taxed under this Act, the assessing authority shall, on detecting that such document was false, direct the importer to pay as penalty,-

(i) in the case of first such detection in any financial year, double the amount of tax levied or leviable in respect of such goods; and

(ii) in the case of second and subsequent detection in the same financial year, an amount equal to three times the tax levied or leviable in respect of such goods:

Provided that, an opportunity of being heard shall be afforded to the importer before issuing any direction for the payment of penalty under this section.