

**Bihar Tax on Professions, Trades, Callings and Employments
Act 2011 s 11 - Offences and penalties**

Any person or employer who, without reasonable cause, fails to comply with any of the provisions of this Act or the rules made there under shall, on conviction, be punishable with simple imprisonment for three months or fine which may extend to five thousand rupees or both, and where the offence is a continuing one, with a further fine which may extend to fifty rupees for every day during which the offence continues.