

Court order

122. (1) Where any person is found guilty of an offence under this Act, the court before which the person is found guilty shall order the person to pay to the Director General the amount of tax **or any penalty** due and payable under this Act, if any, as certified by the Director General and the tax **or penalty** shall be recoverable in the same manner as a fine as provided under section 283 of the Criminal Procedure Code.

(Amd. s56 FA 2015 w.e.f. 1/1/2016)

(2) In addition to subsection (1), the court has civil jurisdiction to the extent of the amount and the order is enforceable in all respects as a final judgement of the court in favour of the Director General.

(3) Where any person is found not guilty of an offence under this Act, and if he has paid the amount of tax due and payable under this Act pursuant to section 98, in respect of the offence charged, the court may order the amount paid to be refunded to such person where no notice of appeal is filed.