

**Negotiable Instruments Act, 1881, S. 141 - Director - Liability - The words "every person who, at the time the offence was committed", occurring in section 141(1) of the NI act are not without significance and these words indicate that criminal liability of a Director must be determined on the date the offence is alleged to have been committed.**

[2011 PLRonline 0009](#)

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