

PUNJAB EXCISE ACT, 1914

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PUNJAB EXCISE ACT, 1914

CHAPTER 1

Preliminary and Definitions

1. Preliminary :-

(1) This Act may be called the Punjab Excise Act, 1914.

(2) Extent. It extends to the whole of the (Union Territory of Delhi).

(3) Commencement. It shall come into force on such date as the (Lieutenant Governor) of Delhi may, by notification, direct.

2. Repeal of enactments :-

The enactments mentioned in ""Schedule 3(1) are repealed to the extent specified in the fourth column thereof.

3. Definitions :-

In this Act, and the rules made under it, unless there is something repugnant in the subject or context

(1) 'Beer' includes ale, porter, stout and all other fermented liquors made from malt;

(2) 'to bottle' means to transfer liquor from a cask or other vessel to a bottle, jar, flask, or similar receptacle whether any process of manufacture be employed or not, and bottling includes rebottling;

(3) 'Collector' includes any revenue officer in independent charge of a district and any official appointed by the (Lieutenant Governor) of Delhi to discharge throughout any specified local area, the functions of a Collector under this Act;

(4)(Omitted).....

(5) 'denatured' means effectually and permanently rendered unfit for human Consumption;

(6) 'excisable article' means

(a) any alcoholic liquor for human consumption; or

(b) any intoxicating drug;

(6a) 'excise bottle' means a bottle of such type or description as may be or may have been at any time permitted for the bottling of liquor or beer by rules made under this Act.

(6b) 'excise duty' and 'countervailing duty' means any such excise duty or countervailing duty, as the case may be, as is mentioned in

(entry 51) of list II in the Seventh Schedule to the (Constitution).

(7) (Excise Commissioner) means the officer appointed by the (Lieutenant Governor) of Delhi under Section 9.

(8) 'excise officer' means any officer or person appointed, or invested with powers, under this Act;

(9) 'excise revenue' means revenue derived or derivable from any payment, duty, fee, tax, confiscation or fine, imposed or ordered under the provisions of this Act, or of any other law for the time being in force relating to liquor or intoxicating drugs, but does not include fine imposed by a court of law;

(10) 'export' means to take out of the (Union Territory of Delhi) otherwise than across customs frontier as defined by the Central Government.

(11)(omitted).....

(12) 'import' (except in the phrase 'import into ...A... India) means to bring into the (Union Territory of Delhi) otherwise than across a customs frontier as defined by the Central Government;

(12a) 'intoxicant' means any liquor or intoxicating drugs;

(13) 'intoxicating drug* means

(1) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis Sativa* L) including all forms known as bhang, saddhi or ganja;

(2) charas, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;

(3) any mixture, with or without neutral materials of any of the above forms of intoxicating drug or any drink prepared therefrom; and

(4) any other intoxicating or narcotic drug substance which the '(Lieutenant Governor) of Delhi may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf or a manufactured drug, as defined in Section 2 of the Dangerous Drugs Act, 1930.

(14) 'Liquor' means intoxicating liquor and includes all liquid consisting of or containing alcohol also any substance which the

(Lieutenant Governor) of Delhi may, by notification declare, to be liquor for the purpose of this Act;

(15) 'magistrate* means any magistrate exercising powers not less than those of a magistrate of the second class, or any magistrals of the third class specially authorised in this behalf by the district magistrate;

(16) 'manufacture' includes every process whether natural or artificial by which any '(intoxicant) is produced or prepared, and also redistillation, and every process for the rectification, reduction, flavouring, blending or colouring of liquor;

(17) 'place' includes a building, shop, tent, enclosure, booth, vehicle, vessel, boat and raft;

(18) expression referring to 'sale*' includes any transfer otherwise than by way of gift;

(19) 'spirit' means any liquor containing alcohol obtained by distillation, whether denatured or not;

(20); 'tari' means fermented or unfermented juice drawn from any kind of palm tree;

(21) 'transport' means to move from one place to another within the (Union Territory of Delhi).

4. Country liquor and Foreign liquor :-

The (Lieutenant Governor) of Delhi may..by notification, declare what, for the purposes of this Act or any portion thereof, shall be deemed to be 'country liquor' and foreign liquor.

5. Power of the Lieutenant Governor to declare limit of sale by retail and by wholesale :-

The '(Lieutenant Governor) of Delhi may by notification declare, with respect to the whole of the 2(Union Territory of Delhi) or to any local area comprised therein and as regards purchasers generally or any specified class of purchasers and generally or for any specified occasion the maximum or minimum quantity or both of any '(intoxicant) which for the purposes of this Act may be sold by retail and by wholesale.

6. Power of limit application of notifications, permits etc. made under this Act :-

Where under this Act any notification is made, any power

conferred, any appointment made or any license, pass or permit granted, it shall be lawful to direct:

(a) that it shall apply to the whole of the 2(Union Territory of Delhi) or to any specified local area or areas;

(b) that it shall apply to all or any specified '(intoxicant or intoxicants) or classes thereof;

(c) that it shall apply to all or any class or classes of persons or officers;

(d) that it shall be in force only for some special period or occasion.

7. Saving of enactments :-

Save as provided by (Schedule I) nothing contained in this Act shall effect the provisions of the (Sea Customs Act, 1878), (the Cantonment Act, 1910) or the (Indian Tariff Act, 1894) or any rule or order made thereunder.

CHAPTER 2

Establishment and Control

8. Omitted :-

9. uperintendence and control of the excise administration and excise officers :-

(a) The (Lieutenant Governor) of Delhi may by notification, appoint an Excise Commissioner and subject to the control of the (Lieutenant Governor) and unless the (Lieutenant Governor) shall by notification otherwise direct, the general superintendence and administration of matters relating to excise shall vest in the Excise Commissioner.

(b) Subject to the control of the Excise Commissioner and unless the (Lieutenant Governor), shall by notification, otherwise direct, the Collector shall control all the Excise Officers in the Union Territory of Delhi.

10. Other classes of excise officers. :-

(a) There shall be such other classes of excise officers as the (Lieutenant Governor) of Delhi may, by notification, declare, and the (Lieutenant Governor) of Delhi may appoint as many persons as he deems fit to be excise officers of these classes.

(b) Their Powers. The (Lieutenant Governor) of Delhi shall, by

notification, declare what powers under this Act shall be exercised by excise officers of each class.

(c) Mode of conferring powers. In conferring powers under this Act the (Lieutenant Governor) of Delhi may empower persons by name or in virtue of their office or classes of officials generally by their official titles.

11. Power to invest persons with special powers under this Act :-

The (Lieutenant Governor) of Delhi may, by notification, invest any person, not being an excise officer, with power to perform all or any of the functions of an excise officer under this Act, and such person shall, in the exercise of these functions, be deemed to be an excise officer.

12. Limits of jurisdiction :-

The jurisdiction of the Collector and other excise officers shall, unless the Excise Commissioner otherwise directs, extend to the whole of the Union Territory of Delhi.

13. Omitted :-

14. Appeal :-

An appeal shall lie from an original or appellate order of an excise officer in such cases or classes of cases and to such authority as the '(Lieutenant Governor) of Delhi shall, by notification, declare.

15. Revision :-

(a) The (Excise Commissioner) may, at any time, revise any order passed by any excise officer subordinate to him.

(b) (The).. ..Collector may call for the record of any case pending before, or disposed of by, any excise officer subordinate to him, and, if he is of opinion that the proceedings taken or order made should be modified or reversed, he shall report the case with his opinion thereon for the orders of the 4(Excise Commissioner).

Provided that the 4(Excise Commissioner) shall not under this section pass an order revising or modifying any proceedings or order of a subordinate excise officer and affecting any person without giving such person an opportunity of being heard.

CHAPTER 3

Import, Export and Transport

16. Import, export and transport of intoxicants :-

No (intoxicant) shall be imported, exported or transported except

(a) after payment of any (duty to which it may be liable under this Act) or execution of a bond for such payment, and

(b) in compliance with such conditions as the '(Lieutenant Governor) of Delhi may impose.

17. Power of (Lieutenant Governor) to prohibit import, export and transport of intoxicants :-

The '(Lieutenant Governor) of Delhi may, by notification,

(a) prohibit the (import or export) of any (intoxicant) into or from the (Union Territory of Delhi) or any pan thereof; or

(b) prohibit the transport of any '(intoxicant).

18. Passes necessary for import, export and transport :-

Except as otherwise provided by any rule made under this Act, no '(intoxicant) exceeding such quantity as the '(Lieutenant Governor) of Delhi may prescribe by notification shall be, imported, exported or transported except under a pass issued under the provisions of the next following section;

Provided that in the case of duty-paid foreign liquor such passes shall be dispensed with, unless the (Lieutenant Governor) of Delhi shall, by notification otherwise direct.'

Provided further that on such conditions as may be determined by the "(Excise Commissioner) a pass granted under the excise law in force in another (State) may be deemed to be a pass granted under this Act.

19. Grant of passes for import, export and transport :-

Passes for the import, export or transport of (intoxicants) may be granted by the Collector;

Provided that passes for the import and export of such (intoxicants) as the (Excise Commissioner) may, from time to time determine, shall be granted only by the (Excise Commissioner).

CHAPTER 4

Manufacture, Possession and Sale

20. Manufacture of intoxicants prohibited except under the provisions of this Act. :-

(1)

(a) No (intoxicant) shall be manufactured or collected;

(b) no hemp plant*****shall be cultivated;

(c) no tari-producing tree shall be tapped;

(d) no taris shall be drawn from any tree; and

(e) no person shall use, keep or have in his possession, and materials, still, utensil, implement or apparatus, whatsoever, for the purpose of manufacturing any '(intoxicant) other than tari, except under the authority and subject to the terms and conditions of a licence granted in that behalf by the Collector.

(2) No distillery or brewery shall be constructed or worked except under the authority and subject to the terms and conditions of a licence granted in that behalf by the (Excise Commissioner) under Section 21.

21. Establishment or licensing of distilleries and breweries

:-

The (Excise Commissioner), subject to such restrictions or conditions as the 4(Lieu tenant Governor) of Delhi may impose, may

(a) establish a distillery in which spirit may be manufactured under a licence granted under Section 20;

(b) discontinue any distillery so established;

(c) license the construction and working of a distillery or brewery;

(d) make rules regarding

1. the granting of licences for distilleries, stills or breweries;

2. the security to be deposited by the licensee of a distillery or brewery;

3. the period for which the licence shall be granted;

4. the inspection and examination of such distillery or brewery and the warehouses connected therewith and of spirit or fermented liquor made and stored therein;

5. the management and working of the distillery or brewery;

6. the form of accounts to be maintained and the returns to be submitted by the licensee;
7. the upkeep of buildings and plant;
8. the size and description of stills, and other plant;
9. the manufacture, storing and passing out of spirit and the contents of passes;
10. the prices to be charged by the licensee;
11. any other matters connected with the working of distilleries or breweries.

22. Establishment or licensing of warehouses :-

The (Excise Commissioner) subject to such restrictions or conditions as the (Lieuten- ant Governor) of Delhi may impose, may

- (a) establish or license a warehouse wherein any (intoxicant) may be deposited and kept without payment of duty;
- (b) discontinue any warehouse so established.

23. Removal of intoxicant from distillery, etc :-

No (intoxicant) shall be removed from any distillery, brewery, warehouse or other place of storage established or licensed under this Act, unless the duty (if any) "(payable under Chapter V) has been paid or a bond has been executed for the payment thereof.

24. Possession of intoxicants :-

(1) No person shall have in his possession any quantity of any (intoxicant) in excess of such quantity as the (Lieutenant Governor) of Delhi has under Section 5, declared to be the limit of retail sale, except under the authority and in accordance with the terms and conditions of

- (a) a licence for the manufacture, sale or supply of such article; or
- (b) in the case of intoxicating drugs, a licence for the cultivation or collection of the plants from which such drugs were produced; or
- (c) a permit granted by the Collector in that behalf.

(2) Exceptions. Sub-section (1) shall not apply to

- (a) any (intoxicant) in the possession of any excise officer, common carrier or warehouseman as such; or

(b) "***"

(3) A licensed vendor shall not have in his possession at any place, other than that authorised by his license, any quantity of any (intoxicant) in excess of such quantity as the (Lieutenant Governor) of Delhi has under Section 5 declared to be the limit of sale by retail, except under a permit granted by the Collector in that behalf.

(4) Prohibition and restrictions of possession of intoxicants in certain cases. Notwithstanding anything contained in the foregoing sub-sections the (Lieutenant Governor) of Delhi may by notification prohibit the possession of any (intoxicant) or restrict such possession by such conditions as he may prescribe.

25. Prohibition of possession of intoxicant unlawfully manufactured, imported etc :-

No person shall have in his possession any quantity of any ; (intoxicant), knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon.

26. Sale of intoxicants :-

No liquor shall be bottled for sale and no (intoxicant) shall be sold, except under the authority and subject to the terms and conditions of a licence granted in that behalf: Provided that

(1) a person licensed under section 20 to cultivate the hemp***** plant, may sell without a licence those portions of the plant from which intoxicating drugs can be manufactured, to any person licensed under this Act to deal in the same or to any officer whom the (Excise Commissioner) may appoint in this behalf;

(2) a person having the right to the tiri drawn from any tree may sell the same without a licence to a person licensed to manufacture or sell tiri under this Act;

(3) on such conditions as the (Excise Commissioner) may determine, a licence for sale under the excise law for the time being in force in other parts of India may be deemed to be a licence granted in that behalf under this Act;

(4) nothing in this section applies to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representative-in-interest upon

quitting a station or after his decease.

27. Grant of lease of manufacture, etc :-

(1) The (Lieutenant Governor) of Delhi may lease to '(any man not below the age of twenty-five years) on such conditions and for such period as he may deem fit, the right .

(i) of manufacturing or of supplying by wholesale, or of both, or

(ii) of selling by wholesale or by retail, or

(iii) of manufacturing or of supplying by wholesale, or of both, and of selling by retail, any country liquor or intoxicating drug within any specified local area.

(2) The Collector shall grant to a lessee under sub-section (1) a licence in the terms of his lease; and, when there is no condition in the lease which prohibits subletting may, on the application of the lessee, grant a licence to any sub-lessee approved by the Collector.

28. Manufacture and sale of liquor in Military Cantonments :-

Within the limits of any military cantonments and within such distance from these limits as the (Central Government) in any case may prescribe no licence for the manufacture or sale of liquor and no lease of the retail vend of liquor, such as is described in Section 27, shall be granted unless with the consent of the Commanding Officer.

29. Prohibition of sale to persons under the age of twenty five years :-

No licensed vendor and no person in the employ of such vendor or acting on his behalf shall sell or deliver any liquor or intoxicating drug to any person apparently under the age of (twenty-five) years whether for consumption by such person or by another person and whether for consumption on or off the premises of such vendor.

30. Prohibition of employment of men under the age of twenty-five years and of women :-

No person who is licensed to sell any liquor or intoxicating drug for consumption on his premises shall, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any man under the age of 25 years or any woman in any part of such premises in which such liquor or intoxicating drug is consumed by the public.

CHAPTER 5

Duties and Fees

31. Duty on excisable articles :-

(An excise duty, or countervailing duty, as the case may be, at such rate or rates as the (Lieutenant Governor) of Delhi shall direct, may be imposed, either generally or for any specified local area, on any excisable article

(a) imported, exported or transported in accordance with the provisions of Section 16; or

(b) manufactured or cultivated under any licence granted under Section 20; or

(c) manufactured in any distillery established or any distillery or brewery licensed under Section 21: Provided as follows:

(i) Duty shall not be so imposed on any article which has been imported into (India) and was liable on importation to duty under the (Indian Tariff Act, 1894) or the (Sea Customs Act, 1878);

(ii) Explanation: Duty may be imposed under this Section at different rates according to the places to which any excisable article is to be removed for consumption or according to the varying strengths and quality of such article.

32. Manner in which duty may be levied :-

Subject to such rules regulating the time, place and manner, as the (Excise Commis- sioner) may prescribe, such duty shall be levied rateably, on the quantity of excisable article imported, exported, transported, collected or manufactured in, or issued from, a distillery, brewery or warehouse. Provided that duty may be levied

(a) on intoxicating drugs by an average rate levied on the cultivation of the hemp***plant, or by a rate charged on the quantity collected;

(b) on spirit or beer manufactured in any distillery established, or any distillery or I brewery licensed under this Act in accordance with such scale of equivalents calculated on the quantity of material used, or by the degree of attenuation of the wash or wort, as the case may be, as the (Lieutenant Governor) of Delhi may prescribe;

(c) on tari, by a tax on each tree from which the tari is drawn; Provided further that, where a payment is made upon issue of an excisable article for sale from a warehouse established or licensed

under Section 22(a), it shall be made

(a) if the (Lieutenant Governor) of Delhi by notification so directs, at the rate of duty which was in force at the date of import of that article, or

(b) in the absence of such direction by the '(Lieutenant Governor) of Delhi at the rate of duty which is in force on that article on the date when it is issued from the warehouse.

33. Payment for grant of leases :-

Instead of or in addition to any duty leviable under this chapter the (Lieutenant Governor) of Delhi may accept payment of a sum in consideration of the lease of any right under Section 27.

33A. . :-

Omitted.

CHAPTER 6

Licences, Permits and Passes

34. Fees for, terms, conditions and form of, and duration of, licences, permits and passes :-

(1) Every licence, permit or pass granted under this Act shall be granted

(a) on payment of such fee, if any,

(b) subject to such restrictions and on such conditions,

(c) in such form and containing such particulars,

(d) for such period, as the (Excise Commissioner) may direct.

(2) Security. Any Authority granting a licence under this Act may require the licensee to give such security for the observance of the terms of his licence, or to make such deposit in lieu of security as such authority may think fit.

35. Grant of licences for sale :-

(1) Subject to the rules made by the (Excise Commissioner) under the powers conferred by this Act, the Collector may grant licences for the sale of any (intoxicant) within his district.

(2) Ascertainment of public opinion. Before any licence is granted in any year for the retail sale of liquor for consumption on any premises which have not been so licensed in the preceding year,

the Collector shall take such measures, in accordance with rules to be made by the (Lieutenant Governor) of Delhi in this behalf, as may best enable him to ascertain local public opinion in regard to the licensing of such premises.

(3) omitted

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36. Power to cancel or suspend licenses etc :-

Subject to such restrictions as the '(Lieutenant Governor) of Delhi may prescribe, the Authority granting any licence, permit or pass under this Act may cancel or suspend it

(a) if it is transferred or sublet by the holder thereof without the permission of the said authority; or

(b) if any duty or fee payable by the holder thereof be not duly paid; or

(c) in the event of any breach by the holder of such licence, permit or pass or by his servants, or by any one acting on his behalf with his express or implied permission of any of the terms or conditions of such licence, permit or pass; or

(d) if the holder thereof is convicted of any offence punishable under this Act or any other law for the time being in force relating to revenue, or for any cognizable and non-bailable offence, or any offence punishable under the (Dangerous Drugs Act, 1930) or under the (Merchandise Marks Act, 1889) or of any offence punishable under Sections 482 to 489 (both inclusive) of the Indian Penal Code, 1860.

(e) if the holder thereof is punished for any offence referred to in clause (8) of Section 167 of the Sea Customs Act, 1878.

(f) where a licence, permit or pass has been granted on the application of the grantee of a lease under this Act, on the requisition in writing of such grantee; or

(g) at will, if the conditions of the licence or permit provide for such cancellation or suspension.

37. Power to cancel any other licence :-

When a licence, permit or pass held by any person is cancelled under clause (a), (b), (c), (d) or (e) of Section 36, the authority may cancel any other licence, permit or pass granted to such person

(by or by the authority) of the (Lieutenant Governor) of Delhi within the same district under this Act or under any other law for the time being in force relating to excise revenue or under the Opium Act, 1878, and the (Excise Commissioner), may cancel any such licence, permit or pass granted to such person in any district to which this Act applies.

38. Power to recover fee :-

In the case of cancellation or suspension of licence under clause (a), (b), (c), (d) or (e) of Section 36 the fee payable for the balance of the period for which any licence would have been current but for such cancellation or suspension, may be recovered from the ex- licensee as excise revenue.

39. Power of Collector to take grants under management or to resell :-

If any holder of a licence granted under this Act, or any person to whom a lease has been granted under Section 27, makes default in complying with any condition imposed upon him by such licence or lease, the Collector may take the grant under management at the risk of the person who has so defaulted or may resell it and recover in the manner laid down in Section 60 of this Act any deficiency in price and all expenses of such resale.

40. No compensation or refund claimable for cancellation or suspension of licence, etc. :-

under this section. When a licence, permit or pass is cancelled or suspended under clause (a), (b), (c), (d) or (e) of Section 36 or under Section 37, the holder shall not be entitled to any compensation for its cancellation or suspension nor to the refund of any fee paid or deposit made in respect thereof.

41. Power to withdraw licences :-

(1) Whenever the authority which granted a licence, permit or pass under this Act considers that such licence, permit or pass should be withdrawn for any cause other than those specified in section 36, it may, on remitting a sum equal to the amount of the fees payable in respect thereof for fifteen days, withdraw the licence either

(a) on the expiration of fifteen days notice in writing of its intention to do so, or

(b) forthwith without notice.

(2) Compensation in the case of withdrawal. If any licence, permit or pass be withdrawn under clause (b) of sub-section (1) in addition to the sum remitted as aforesaid, there shall be paid to the licensee such further sum (if any) by way of compensation as the (Excise Commissioner) may direct.

(3) Refund of fee or deposit. When a licence, permit or pass is withdrawn under this Section, any fee paid in advance or deposit made by the licensee in report thereof shall be refunded to him, after deducting the amount (if any) due to the Government.

42. Technical irregularities in licence etc :-

(1) No licence, permit or pass granted under this Act shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the licence or in any proceedings taken prior to the grant thereof.

(2) The decision of the '(Excise Commissioner) as to what is a technical defect, irregularity or omission shall be final.

43. No claim in consequence of refusal to renew a licence etc :-

No person to whom a licence, permit or pass may have been granted, shall be entitled to claim any renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a licence, permit or pass on the expiry of the period for which it remains in force.

44. Surrender of licence :-

(1) No holder of a licence under this Act to sell any (intoxicant) shall surrender his licence except on the expiration of one month's notice in writing given by him to the Collector of his intention to surrender the same and on payment of the fee payable for the licence for the whole period for which it would have been current but for the surrender:

Provided that, if the Collector is satisfied that there is sufficient reason for surrendering the licence, he may remit to the holder thereof the sum so payable on surrender or any portion thereof. (2) Sub-section (1) shall not apply in the case of any licence granted under Section 27(2).

Explanation:-- The words 'holder of a Licence' as used in this Section include a person whose tender bid for a licence has been

accepted, although he may not actually have received the licence.

CHAPTER 7

Powers and Duties of Officers, etc

45. Power to enter and inspect places of manufacture and sale :-

Any excise officer not below such rank, as the '(Lieutenant Governor) of Delhi may prescribe, may

(a) enter and inspect, at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores any (intoxicant);.

(b) enter and inspect at any time within the hours during which sale is permitted, and at any other time during which the same may be open, any place in which any (intoxicant) is kept for sale by any person holding a licence under this Act;

(c) examine accounts and registers, test measures or weigh any material, stills, utensils, implements, apparatus or '(intoxicant) found in that place;

(d) seize any accounts, registers, measures, weights or testing instruments which he has reason to believe to be false.

46. Powers to excise officers to investigate offences punishable under this Act :-

(1) The (Lieutenant Governor) of Delhi may, by notification, invest any excise officer, not below the rank of sub-inspector, with the power to investigate any offence, punishable under this Act, committed within the limits of the area in which the officer exercises jurisdiction.

(2) Every officer so empowered may, within these limits, exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in a cognizable case under the provisions of Chapter XIV of 3Code of Criminal Procedure, 1898.

47. Powers of arrest, seizure and detention :-

Any officer of the excise, police, salt or land revenue department, not below such rank and subject to such restrictions as the (Lieutenant Governor) of Delhi may prescribe, and any other person duly empowered by notification by the '(Lieutenant Governor) of Delhi in this behalf, may arrest without warrant any person found

committing an offence punishable under Section 61 or Section 63, and may seize and detain any (intoxicant) or other article which he has reason to believe to be liable to confiscation under this Act or other law for the time being in force relating to excise revenue, and may detain and search any person upon whom and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

48. Power of a magistrate to issue warrant for search or arrest :-

A magistrate having reason to believe that an offence under Section 61 or 63 has been, is being, or is likely to be, committed, may

(a) issue a warrant for the search of any place in which he has reason to believe that any 2(intoxicant), still, utensil, implement, apparatus or material, in respect of which such offence has been, is being, or is likely to be committed, are kept or concealed; and

(b) issue a warrant for the arrest of any person whom he has reason to believe to have been, to be, or likely to be, engaged in the commission of any such offence.

49. Power of excise officer to search without warrant :-

(1) Whenever any excise officer, not below such rank as the '(Lieutenant Governor) of Delhi may, by notification prescribe, has reason to believe that an offence punishable under section 61, section 62, section 63 or section 64, has been, is being, or is likely to be committed in any place, and that a search warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, at any time, by day or night, enter and search such place.

(2) Further powers of seizure, detention, search and arrest. Every excise officer as aforesaid may seize any thing found in such place which he has reason to believe to be liable to confiscation under this Act, and may detain and search and, if he thinks proper, arrest any person found in such place whom he has reason to believe to be guilty of such offence, as aforesaid.

49A. Powers of excise officers to obtain information :-

(1) Any excise officer, not below such rank as the (Lieutenant Governor) of Delhi may, by notification prescribe, may by order

require any person to furnish to any specified authority or person any such information in his possession concerning any unlawful import, transport, manufacture or possession of any intoxicant, or any material, still, utensil, implement, or apparatus, whatsoever, for the purpose of manufacturing any intoxicant, or any unlawful cultivation of any plants from which an intoxicating drug can be produced as may be specified in the order.

(2) Any person upon whom an order is served under sub-section (1) shall be bound, in the absence of reasonable excuse, to furnish correct information.

50. Procedure relating to arrests, searches etc :-

Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure, 1898 relating to arrests, detentions in custody, searches, summons, warrants of arrest, search warrants, production of persons arrested and investigation of offences shall be held to be applicable to all action taken in these respects under this Act.

Provided that:

(1) Any offence under this Act may be investigated by an officer empowered under section 46 without the order of a magistrate.

(2) Whenever an excise officer below the rank of Collector makes any arrest, seizure or search, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the arrest, seizure or search to his immediate official superior, and shall, unless bail be accepted under section 73 take or send the person arrested, or the article seized, with all convenient despatch to a magistrate for trial or adjudication.

51. Police to aid excise officers :-

All police officers are required to aid the excise officers in the due execution of this Act upon request made by such excise officers.

52. Duty of land holders and others to give information :-

(a) Every owner or occupier of land (or any building) and the agent of any owner of land '(or any building) on which

(b) Every lambardar, village headman, village accountant, village watchman, village policeman and every officer employed in the collection of the revenue or rent of land on the part of Government or the Court of Wards in whose village there shall be any

manufacture of illegal import or collection of any (intoxicant) not licensed under this Act, or any unlawful cultivation of any plants from which an intoxicating drug can be produced, shall be bound, in the absence of reasonable excuse, to give notice of the same to a magistrate or to an officer of the excise, police or land revenue department as soon as the fact comes to his knowledge.

53. Duty of officer-in-charge of police station to take charge of articles seized :-

Every officer-in-charge of a police station shall take charge of, and keep in safe custody, pending the orders of a magistrate or of the Collector or of an officer empowered under Section 46(1) to investigate the case, all articles seized under this Act which may be delivered to him, and shall allow any excise officer who may accompany such articles to the police station, or may be deputed for the purpose by his superior officer to affix his seal to the articles and take samples of and from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

54. Power to close shops for the sake of public peace :-

(1) The District Magistrate or a Sub-Division Magistrate, by notice in writing to the licensee, may require that any shop in which any 2(intoxicant) is sold shall be closed at such times or for such periods as he may think necessary for the preservation of the public peace.

(2) If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, a magistrate of any class may require such shop to be kept closed for such period as he may think necessary.

Provided that where any such riot or unlawful assembly occurs, the licensee shall, in the absence of a magistrate, close his shop without any order.

(3) When any Sub-Divisional Magistrate makes a direction under sub-section (1) or any magistrate makes a direction under sub-section (2), he shall forthwith inform the Collector of his action and his reasons therefor.

CHAPTER 8

General Provisions

55. Measures, weights and testing instruments :-

Every person who manufactures or sells any 2(intoxicant) under a

licence granted under this Act, shall be bound

(a) to supply himself with such measures, weights and instruments as the (Excise Commissioner) may prescribe, and to keep the same in good condition; and

(b) on the requisition of any excise officer, duly empowered by the Collector in that behalf, at any time to measure, weigh or test any (intoxicant) in his possession in such manner as the said excise officer may require.

56. Powers of Lieutenant Governor to exempt intoxicants from the provisions of the Act :-

The (Lieutenant Governor) of Delhi may, by notification, either wholly or partially and subject to such conditions as he may think fit to prescribe, exempt any '(intoxicant) from all or any of the provisions of this Act.

57. Bar of certain suits :-

No suit shall lie in any civil court against the (Government) or any officer or person for damages for any act in good faith done, or ordered to be done in pursuance of this Act or of any other law for the time being in force relating to the excise revenue.

58. Power of Lieutenant Governor to make rules :-

(1) The (Lieutenant Governor) of Delhi may, by notification, make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the '(Lieutenant Governor) of Delhi may make rules

(a) prescribing the duties of excise officers;

(b) (Omitted).

(c) prescribing the time and manner of presenting and the procedure for dealing with, appeals from orders of the excise officers;

(d) regulating the import, export, transport or possession of any 2(intoxicant), (or

excise bottle and the transfer, price or use of any type or description of such bottle);

(e) regulating the periods and localities for which, and the persons, or classes of persons to whom licences, permits and passes for the vend by wholesale or by retail of any '(intoxicant) may be granted and regulating the number of such licences which may be granted in any local area;

(F) prescribing the procedure to be followed and the matters to be ascertained before any licence is granted for the retail vend of liquor for consumption on the premises;

(g) for the prohibition of the sale of an (intoxicant) to any person or class of persons;

(h) Regulating the power of excise officers to summon witnesses from a distance;

(i) Regulating the grant of expenses to witnesses and compensation to persons charged with offences under this Act and subsequently released, discharged or acquitted;

(j) for the prohibition of the employment by a licence-holder of any person or class of persons to assist in his business in any capacity whatsoever;

(k) for the prevention of drunkenness, gambling and disorderly conduct in or near any licensed premises, and the meeting or remaining of persons of bad character in such premises;

(1) prohibiting the printing, publishing or otherwise displaying or distributing any advertisement or other matter commending or soliciting the use of, or offering any intoxicant; and

(m) prohibiting within the (Union Territory of Delhi) the circulation, distribution or sale of any newspaper, book, leaflet, booklet, or other publication printed and published, outside the (Union Territory of Delhi) which contains any advertisement or matter of the nature described in clause (1);

(n) declaring any newspaper, book, leaflet, booklet or other publication, wherever printed or published, containing any advertisement or matter commending or soliciting the use of or offering any intoxicant, to be forfeited to the Government; and

(o) implementing generally the policy of prohibition.

(3) Previous publication of rules. The power conferred by this Section of making rules is subject to the condition that the rules be

made after previous publication. Provided that any such rules may be made without previous publication if the (Lieutenant Governor) of Delhi considers that they should be brought into force at once.

59. Powers of Excise Commissioner to make rules :-

The (Excise Commissioner) may, by notification, make rules

(a) regulating the manufacture, supply, storage or sale of any 2(intoxicant), including:

(i) the character, erection, alteration, repair, inspection, supervision, management and control of any place for the manufacture, supply, storage or sale of such article and the fittings, implements, apparatus and registers to be maintained therein;

(ii) the cultivation of the hemp.....plant and the collection of spontaneous growth of such plant and the preparations of any intoxicating drug;

(iii) the tapping or drawing of tari from any tari producing tree;

(b) regulating the bottling of liquor for purposes of sale;

(c) regulating the deposit of any 2(intoxicant) in a warehouse and the removal of any (intoxicant) from any warehouse or from any distillery or brewery;

(d) prescribing the scale of fees or the manner of fixing the fees payable in respect of any licence, permit or pass or in respect of the storing of any 2(intoxicant);

(e) regulating the time, place and manner of payment of any duty or fee;

(f) prescribing the authority by, the restrictions under and the conditions on which, any licence permit or pass may be granted including provision for the following matters:

(i) the prohibition of the admixture with any 2(intoxicant) of any substance deemed to be noxious or objectionable;

(ii) the regulation or prohibition of the reduction of liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength;

(iii) the fixing of the strength, or price below which any 2(intoxicant) shall not be sold, supplied or possessed;

- (iv) the prohibition of sale of any 2(intoxicant) except for cash;
- (v) the fixing of the days and hours during which any licensed premises may or may not be kept open, and the closure of such premises on speial occasions;
- (vi) the specification of the nature of the premises in which any '(intoxicant) may be sold, and the notices to be exposed at such premises;
- (vii) the form of the accounts to be maintained and the returns to be submitted by licence-holders; and
- (viii) the prohibition or regulation of the transfer of licences;
- (g)
- (i) declaring the process by which spirit shall be denatured;
- (ii) for causing spirit to be denatured through the agency or under the supervision of its own officers;
- (iii) for ascertaining whether such spirit has been denatured;
- (h) providing for the destruction or other disposal of any (intoxicant) deemed to be unfit for use;
- (i) regulating the disposal of confiscated articles;
- (j) prescribing the amount of security to be deposited by the holders of leases, licences, permits or passes for the performance of the conditions of the same.

60. Recovery of dues :-

- (1) The following moneys, namely
 - (a) all excise revenue,
 - (b) any loss that may accrue, when in consequence of default a grant has been taken under management by the Collector or had been resold by him under Section 39, and
 - (c) all amounts due to the (Government) by any person on account of any contract i relating to the excise revenue, may be recovered from the person primarily liable to pay the same, or from his surety (if any), by distress and sale of his movable property, or by any other process for the recovery of arrears of land revenue due from land-holders or from farmers of land or their sureties,

(2) When a grant has been taken under management by the Collector or has been resold by him under Section 39, the Collector may recover in any manner authorised by sub-section (1), any money due to the defaulter by any lease or assignee.

(3) In the event of the default by any person licensed or holding a lease under this Act all his distillery, brewery, warehouse or shop, premises, fittings or apparatus and all stocks of (intoxicants) or materials for manufacture of the same held in or upon any distillery, brewery, warehouse or shop premises shall be liable to be attached in satisfaction of any claim for excise by revenue or in respect of losses incurred by the Government through such default and to be sold to satisfy such claim, which shall be a first charge upon the sale proceeds

CHAPTER 9

Offences and Penalties

61. Penalty for unlawful import, export, transport, manufacture, possession etc :-

(1) Whosoever, in contravention of any Section of this Act or of any rule, notification issued or given thereunder or order made, or of any licence, permit or pass granted under this Act.

(a) imports, exports, transports, manufacturers, collects or possesses any '(intoxicant);

(b) constructs or works any distillery or brewery; or

(c) uses, keeps, or has in his possession any material, still, utensil, implement or apparatus, whatsoever, for the purpose of manufacturing any '(intoxicant) other than tari; shall be punishable for every such offence with imprisonment for a term which may extend to (three years) (and with fine upto two thousand rupees and if found in possession of a working still for the manufacture of any intoxicant shall be punishable with the minimum sentence of six months imprisonment and fine of two hundred rupees).

(2) Penalty for unlawful import, export, transport, manufacture, possession, sale etc. Whosoever, in contravention of any section other than sections 29 and 30 of this Act or of any rule, notification issued or given thereunder or order made, or of any licence, permit or pass granted under this Act

(a) sells any (intoxicant); or

(b) cultivates the hemp.....plant, or

(c) removes any '(intoxicant) from any distillery, brewery or warehouse established or licensed under this Act; or

(d) bottles any liquor for the purpose of sale; or

(e) taps or draws tari from any tari-producing tree; shall be punishable with imprisonment for a term which may extend to 2(two years and fine which may extend to two thousand rupees).

62. Penalty for unlawful selling to person under twenty-five years or employing them or women :-

If any licensed vendor, or any person in his employ or acting on his behalf

(a) in contravention of Section 29 sells or delivers any liquor or intoxicating drug to any person apparently under the age of (twenty-five) years; or

(b) in contravention of Section 30 employs or permits to be employed on any part of his licensed premises referred to in that Section any (man under the age of twenty-five years) or women; or

(c) sells any (intoxicant) to a person who is drunk or intoxicated; or

(d) permits drunkenness, intoxication, disorderly conduct or gaming on the licensed premises of such licensed vendor; or

(e) permits any person whom he knows or has reason to believe to have been convicted of any non-bailable offence or any reputed prostitute to frequent his licensed premises, whether for the purposes of crime or prostitution or not; he shall, in addition to any other penalty to which he may be liable, be punishable with a fine which may extend to five hundred rupees. When any licensed vendor or any person in his employ or acting on his behalf is charged with permitting drunkenness or intoxication on the licensed premises of such vendor, and it is proved that any person was drunk or intoxicated on such premises, it shall lie on the person charged, to prove that the licensed vendor or the person employed by him or acting on his behalf took all reasonable steps for preventing drunkenness or intoxication on such premises.]

63. Penalty for rendering or attempting to render denatured spirit fit for human consumption :-

Whoever renders or attempts to render fit for human consumption any spirit, whether manufactured in India or not, which has been denatured, or has in his possession any spirit rendered fit for human consumption in respect of which he knows or has reason to believe that any such attempt has been made, shall be punishable with imprisonment for a term which may extend to one year, (and with fine which may extend to one thousand rupees).

64. Penalty for fraud by licensed manufacturer or vendor or his servant :-

If any licensed manufacturer or licensed vendor or person in his employ or acting on his behalf

(a) sells or keeps, or exposes for sale, as foreign liquor, any liquor which he knows or has reason to believe to have been manufactured from rectified spirit or country liquor; or

(b) marks any bottle, case, package or other receptacle containing liquor so manufactured from rectified spirit or country liquor, or the cork of any such bottle, or deals with any bottle, case, package or other receptacle containing such liquor with the intention of causing it to be believed that such bottle, case, package, or other receptacle contains foreign liquor; he shall be punishable with imprisonment for a term which may extend to three months (and with fine which may extend to five hundred rupees). (Indian made whisky, brandy, and gin are manufactured from plain spirit. Thus every distiller who makes these sophisticated spirit is technically guilty of an offence under this Section. As, however, the sanction of the Collector is, under Section 75 of the Act, necessary before a prosecution under this Section can be instituted, there is little danger of its being abused.)

65. Penalty for certain acts by licensee or his servant :-

Whoever, being the holder of licence, permit or pass granted under this Act, or being in the employ of such holder or acting on his behalf

(a) fails wilfully to produce such licence, permit or pass on the demand of any excise officer or of any other officer duly empowered to make such demand; or

(b) in any case not provided for in Section 61 wilfully contravenes any rule made under Section 58 or Section 59; or

(c) wilfully does or omits to do anything in breach of any of the

conditions of the licence, permit or pass not otherwise provided for in this Act; shall be punishable in case (a) with fine which may extend to two hundred rupees, and in case (b) or case (c) with fine which may extend to five hundred rupees.

66. Penalty for consumption in chemists shop, etc :-

(1) If any chemist, druggist, apothecary or keeper of a dispensary allows any (intoxicant) which has not been bonafide medicated for medicinal purposes to be consumed on his business premises by any person not employed in his business, he shall be punishable with imprisonment for a term which may extend to three months, '(and with fine which may extend to one thousand rupees).

(2) If any person not employed as aforesaid consumes any such 2(intoxicant) such premises, he shall be punishable with a fine which may extend to two hundred rupees.

67. Manufacture, sale or possession by one person on account of another :-

(1) When any 2(intoxicant) has been manufactured or sold or is possessed by any person on account of any other person and such other person knows or has reason to believe That such manufacture or sale was, or that such possession is on his account, the article shall for the purposes of this Act be deemed to have been manufactured or sold by or to be in the possession of such other person.

(2) Nothing in sub-section (1) shall absolve any person who manufactures, sells or has possession of any '(intoxicant) on account of another person from liability to any punishment under this Act for the unlawful manufacture, sale or possession of such article.

68. Penalty for offences not otherwise provided for :-

Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act or of any rule, notification or order made, issued or given thereunder and not otherwise provided for in this Act, shall be punishable for every such act or omission with a fine which may extend to two hundred rupees.

68A. Whoever, having been convicted of an offence under sub-section (1) of Section 61 of this Act, shall be guilty of a similar offence, shall be subject for every such subsequent offence to twice

the sentence of imprisonment and fine awarded on previous conviction provided that the enhanced punishment does not exceed the imprisonment of three years and a fine of two thousand rupees: provided that if on a previous conviction the sentence awarded was that of fine only, the sentence of imprisonment on subsequent conviction shall be in addition to the enhanced penalty of fine provided further that the enhanced punishment would not in any way affect the minimum sentence prescribed for the offence of possession of a working still for the manufacture of any intoxicant.

69. Attempt to commit offences punishable under the Act :-

Whoever attempts to commit or abets any offence punishable under this Act shall be liable to the punishment provided for the offence.

69A. Security for abstaining from commission of certain offences :-

(1) Whenever any person is convicted of an offence punishable under Sections 61, 63 or 69 and the court convicting him is of the opinion that it is necessary to require such person to execute a bond for abstaining from the commission of offences punishable under these Sections, the court may, at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means, with or without sureties for abstaining from the commission of such offences during such period not exceeding three years, as it thinks fit to fix.

(2) The bond shall be in the form contained in Schedule II and the provisions of the Code of Criminal Procedure, 1898, shall, in so far as they are applicable, apply to all matters connected with such bond, as if it were a bond to keep the peace ordered to be executed under Section 106 of the said Code.

(3) If the conviction is set aside on appeal or in revision, the bond so executed shall become void.

(4) An order under this Section may also be made by an appellate court, or by the High Court, when exercising its powers of revision.

70. Penalty for excise officer making vexatious search, etc :-

If an excise officer

(a) Vexatiously and unnecessarily enters or searches, or causes to

be entered or searched, any place under colour of exercising any power conferred by this Act;

(b) Vexatiously and unnecessarily seizes the movable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act; or

(c) Vexatiously and unnecessarily searches, arrests, or detains any person; or

(d) without lawful excuse ceases or refuses to perform or withdraws himself from the duties of his office unless expressly allowed to do so in writing by the Collector or unless he shall have given to his immediate superior officer two months notice in writing of his intention to do so; he shall be liable to imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

71. Report by investigating officer for institution of proceedings :-

If on an investigation by an excise officer, empowered under Section 46, sub-section (1), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the case for the orders of the Collector under section 80, shall submit a report (which shall for the purposes of section 190 of the Code of Criminal Procedure, 1898, be deemed to be a police report) to a magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offence on police reports.

72. Offences to be bailable :-

All offences punishable under this Act shall be bailable within the meaning of the Code of Criminal Procedure, 1898. Provided that the offence of possession of a working still for the manufacture of any intoxicant under section 61(1) shall be non-bailable.

73. Security for appearance in case of arrest without warrant :-

(1) The (Lieutenant Governor) of Delhi may empower any excise officer to grant bail, notwithstanding that such officer is not empowered under section 46.

(2) When a person is arrested under this Act, otherwise than on warrant, by a person or officer who is not empowered to grant bail,

he shall be produced before or forwarded to

(a)- the nearest excise officer empowered to grant bail, or

(b) the nearest officer in charge of a police station, whoever is nearer.

(3) Whenever any person arrested under this Act, otherwise than on a warrant, is prepared to give bail, and is arrested by, or produced in accordance with sub-section (2) before an officer empowered to grant bail, he shall be released upon bail, or at the discretion of the officer releasing him, on his own land.

(4) The provisions of sections 499 to 502, 513, 514 and 515 of the (Code of Criminal procedure, 1898) shall apply, so far as may be, in every case in which bail is accepted or a bond taken under, this Section.

74. Repealed :-

(Repealed).

75. Cognizance of offences :-

(1) No magistrate shall take cognizance of an offence, punishable

(a) under Section 61 or Section 66, except on his own knowledge or suspicion or on the complaint or report of an excise officer, or

(b) under Section 62, Section 63, Section 64, Section 65, Section 68 or Section 70, except on the complaint or report of the Collector or an excise officer authorised by him in that behalf.

(2) Except with the special sanction of the (Lieutenant Governor) of Delhi, the magistrate shall take cognizance of any offence punishable under this Act, unless the prosecution is instituted within a year after the date on which the offence is alleged to have been committed.

76. Presumption as to commission of offence in certain cases :-

Whenever any person is found in possession of

(a) any still, utensil, implement or apparatus whatsoever or any part or parts thereof, such as are ordinarily used for the manufacture;

(b) any material which have undergone any process towards the manufacture of an (intoxicant) or from which an '(intoxicant) has

been manufactured; it shall be presumed, until the contrary is proved, that his possession was in contravention of the provisions of this Act

76A. Presumption as to commission of offence in prosecution under Section 63 of the Act :-

In prosecutions under Section 63, it shall be presumed without further evidence, until the contrary is proved, that the accused person has committed an offence under that Section in respect of any denatured spirit which has been or attempted to be rendered fit for human consumption.

77. Liability of employer for offence committed by the employee or agent :-

The holder of a licence, permit or pass under this Act, as well as the actual offender, shall be liable to punishment for any offence punishable under Section 61, Section 62, Section 63, Section 64 or Section 65, committed by any person in his employ or acting on his behalf as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence; Provided that no person, other than the actual offender, shall be punished with imprisonment except in default of payment of fine.

78. Confiscation of articles in respect of which offences committed :-

(1) Whenever an offence punishable under this Act has been committed,

(a) every (intoxicant) 2(or excise bottle in respect of which such offence has been committed), 2(together with the contents of such excise bottle, if any);

(b) every still, utensil, implement or apparatus and all material in respect of or by means of which such offence has been committed;

(c) every '(intoxicant) or (excise bottle) lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any 2(intoxicant) or '(excise bottle) liable to confiscation under clause (a);

(d) every receptacle, package and covering in which any '(intoxicant) or 2(excise bottle) material, still, utensil, implement or apparatus as aforesaid is or are found together with the other

contents (if any) of such receptacle or package; and

(e) every animal, cart, vessel, raft or other conveyance used in carrying such receptacle, package, covering or articles as aforesaid; shall be liable to confiscation.

Provided that when it is proved that the receptacles, animals, or other articles specified in clauses (d) and (e) are not the property of offender, they shall not be liable to confiscation, if the owner thereof establishes that he had no reason to believe that such offence was being or was likely to be committed.

(2) When confiscation may be ordered. When in the trial of any offence punishable under this Act the magistrate decides that anything is liable to confiscation under sub-section (1), he may order confiscation.

Provided that in lieu of ordering confiscation, he may give the owner of the thing liable to be confiscated as option to pay such fine as the magistrate thinks fit.

79. Further provisions for confiscation :-

When there is reason to believe that an offence under this Act has been committed, but the offender is not known or cannot be found and when anything or animal liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector, who may order confiscation.

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he produces in support of the claim.

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that the sale of the thing or animal in question would be for the benefit of its owner, the Collector may, at any time, direct it to be sold; and the provisions of this section shall, so far as may be, apply to the net proceeds of such sale.

80. Power of excise officers to compound offences :-

(1) The Collector may accept from any person who is reasonably suspected of having committed an offence punishable under

Section 62, Section 65 or Section 68 of this Act, a sum of money by way of composition for such offence; and on the payment of such sum of money to the Collector, the accused person, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offences.

(2) The cancellation or suspension of any licence, permit or pass under section 36(a), (b) and (c) of this Act may be foregone or revoked by and at the sole discretion of the authority having the power to cancel or suspend it on payment by the holder of such licence, permit or pass of such penalty as such authority may fix.

(3) Where any (intoxicant) has been seized under the provisions of this Act, the Collector may, in his discretion, at any time before a magistrate has passed an order under section 78, sub-section (2), release it on receiving payment of the value thereof.

SCHEDULE 1

ENACTMENTS REPEALED

SCHEDULE (1)			
(See Section 2)			
ENACTMENTS REPEALED			
Year	No.	Short title	Extent of repeal
1863		Acts of the Governor General in Council	
1894	XVI	The Excise (Spirits) Act, 1863	The Whole.
1896	VIII	The Indian Tarriff Act, 1894	Section 6.
1906	XII	The Excise Act, 1896	The Whole.
	VII	The excise (Amendment) Act, 1906.	The Whole.

SCHEDULE 2

BOUND TO ABSTAIN FROM THE COMMISSION OF OFFENCES UNDER THE PUNJAB EXCISE ACT, 1914

(See Section 69A)

1(SCHEDULE 2)

BOUND TO ABSTAIN FROM THE COMMISSION OF OFFENCES UNDER THE PUNJAB EXCISE ACT, 1914

(See Section 69-A)

Whereas I, (name).....son of (name).....caste
inhabitant of (place)....., district.....have been called upon
 to
 execute a bond to abstain from the commission of offences under Sections 61,63 and

of the Punjab Excise Act, 1 of 1914, for the term of.....(time), I hereby bind myself not to commit any such offence during the said term, and, in case of my making default therein, I hereby bind myself to forfeit to the 2(Government) the sum of rupees

Dated this.....day of.....19

(Signature)

(WHERE A BOND WITH SURETIES IS TO BE EXECUTED, ADD)

We do hereby declare ourselves sureties for the above named.....that

he will abstain from the commission of offences under Section 61,63 and 69 of the Punjab Excise Act, 1914, as in force in the Union Territory of Delhi during the said term and in case of his making default therein, we bind ourselves jointly and severally to forfeit to the

2(Government) the sum of rupees.....

Dated this.....day of.....19

(Signature)