



The Punjab Excise Act, 1914

Act 1 of 1914

Keyword(s):

Beer, Bottle, Denatured, Excise Bottle, Excise Duty, Excise Revenue, Export, Import, Intoxicant, Intoxicating Drugs, Manufacture

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Schedule I.

Schedule II.

THE PUNJAB EXCISE ACT, 1914

(Punjab Act No. 1 of 1914)¹

(12th January, 1914)

Amended, repealed or otherwise affected by—

(i) Punjab Act No. XXXVIII of 1920.

(ii) Punjab Act No. II of 1925^a

1. For Statement of Objects and Reasons, see Punjab Gazette, 1913, Part V, p. 161. For Select Committee's report, see Punjab Gazette, 1931, Part V, p. 247. The Act applies to both the areas, merged as well as old; to the former by virtue of sec. 88 of the Punjab Reorganisation Act, 1966, and to the latter by H.P. and Bilaspur (Application of laws) Orders. It was extended to erstwhile Pepsu areas by Punjab Act No. 18 of 1958.

The Act as published here is as in force in merged areas and in its application to old areas, it is to be read with the following modifications.

(i) Amendments made in the Act as published here, after the dates of commencement of H.P. and Bilaspur (Application of Laws) Orders. 25th December, 1948 in the case of H.P. (Application of Laws) Order, 1948, and 9th July, 1949, in the case of Bilaspur (Application of Laws) Order, 1949 shall not apply.

(ii) Sub-sections (2) and (3) of section 1 shall be omitted.

(iii) In case of old areas, excluding Bilaspur District, Clause (4) of Section 3; Clause (c) of Section 8, and the words "and of the Excise Commissioner" and "the Jurisdiction of Commissioner shall extend to their division" in Section 12, shall be omitted. In clause (b) of section 8, "Collector" and "district" shall be read for "Commissioner" and "division" respectively.

2. For Statement of Objects and Reasons, see Punjab Gazette, 1924, Part V, Pages 81 – 82. For Select Committees, report, see *ibid*, 1925, Part V, Pages 58– 60. This Act came into force on the 1st August, 1925, vide Notification No. 17425, dated the 27th July, 1925.

- (iii) Punjab Act No. II of 1930.
- (iv) Government of India (Adaptation of Indian Laws) Order, 1937.
- (v) Punjab Act No. 1 of 1940.¹
- (vi) East Punjab Act No. IX of 1948.²
- (vii) East Punjab Act No. XII of 1949.³
- (viii) Indian Independence (Adaptation of Bengal and Punjab) Order, 1948.
- (ix) The Adaptation of Laws Order, 1950.
- (x) The Adaptation of Laws (Third Amendment) Order, 1951.
- (xi) Punjab Act No. 18 of 1955⁴ published in Punjab Gazette, Extra., dated the 4th November, 1955.
- (xii) Punjab Act No. 35 of 1956⁵ published in Punjab Gazette, Extra., dated the 28th September, 1956.
- (xiii) Punjab Act No. 22 of 1963, published in Punjab Gazette, Extra., dated 10th May, 1963.
- (xiv) Punjab Act No. 31 of 1963,⁶ published in Punjab Gazette, Extra., dated the 11th October, 1963.
- (xv) Punjab Act No. 25 of 1964, published in Punjab Gazette, Extra., Legislative Supplement, Part I, dated the 30th September, 1964.
- (xvi) Punjab Act No. 35 of 1965, published in Punjab Gazette, Extra., Legislative Supplement, Part I, dated the 26th April, 1965.
- (xvii) A.O. 1968, published in R.H.P., dated the 1st February, 1969, page 158—161.
- (xviii) A.O. 1973, published in R.H.P., Extra., dated the 20th January, 1973, page 91—112.

1. For Statement of Objects and Reasons, see Punjab Gazette, 1940 Page 220.

2. For Statement of Objects and Reasons, see East Punjab Gazette, 1948, Extra., Page 265. This Act came into force on the 12th June, 1948 vide Notification No. 2421-E&T, dated the 12th June, 1948.

3. For Statement of Objects and Reasons, see East Punjab Government Gazette, 1949, Extra., Page 140. This Act came into force on the 10th of May, 1949, vide Notification No. 1990-E&T, dated the 10th May, 1949.

4. For Statement of Objects and Reasons, see Punjab Gazette, Extra., dated the 27th September, 1955.

5. For Statement of Objects and Reasons, see Punjab Gazette, Extra., dated the 13th March, 1956.

6. For Statement of Objects and Reason, see Punjab Gazette, Extra., dated the 9th September, 1963.

Whereas it is expedient to consolidate and amend the law in ¹[Punjab] relating to the import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs ; It is hereby enacted as follows :—

CHAPTER I

PRELIMINARY AND DEFINITIONS

1. **Short title.**—(1) This Act may be called the Punjab Excise Act, 1914.

(2) **Extent**—It extends to ²[the territories specified in sub-section (1) of section 5 of the Punjab Re-organisation Act, 1966].

(3) **Commencement.**—It shall come into force on such ³date as the ⁴[State Government] may by notification direct.

2. **Repeal of enactments.**—The enactments mentioned in ⁵[* * * *] Schedule ⁶[I] 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 ⁷[State Government] to discharge, throughout any specified local area, the functions of a Collector under this Act ;

1. Subs. for “East Punjab” (which had been subs. for “the Punjab” by India Independence (Adaptation of Bengal and Punjab Acts) Order, 1948) by Adaptation of Laws (Third Amendment) Order, 1951.

2. Subs. by A.O. 1968, for the words “the whole of Punjab”. The word “Punjab” was subs. for the words “East Punjab” by adaptation of Laws Order, 1950.

3. The 1st February, 1915, *see* Punjab Gazette, 1914, Part I, Page 60.

4. Subs. for the expression “Central Government” (which was subs. for “State Government” by A.O. 1968) by A.O. 1973. The word “State” was subs. for “Province” by Adaptation of Laws Order, 1950.

5. The word ‘the’ omitted by East Punjab Act, IX of 1948, Sec. 2.

6. The figure “1” ins. by East Punjab Act, IX of 1948, Sec. 2.

7. Subs for the expression “Central Government” (which was subs for “State Government” by A.O. 1968) by A.O. 1973. The word “State” was subs for the word “Provincial” by Adaptation of laws Order, 1950.

- (4) "Commissioner" means the chief officer in charge of the revenue administration of a division ;
- (5) "denatured" means effectually and permanently rendered unfit for human consumption ;
- ¹[(6) "excisable article" means—
- (a) any alcoholic liquor for human consumption ; or
- (b) any intoxicating drug ;]
- ²[(6-a) '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 ;]
- ³[(6-b) 'excise duty' and 'countervailing duty' mean any such excise duty or countervailing duty, as the case may be, as is mentioned in ⁴[entry 51] of List II in the Seventh Schedule to the ⁵[Constitution] ;
- (7) 'Excise Commissioner' means the officer appointed by the ⁶[State Government] 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 the Act, or of any other law for the time being in force relating to liquor or intoxicating drugs, but does not include a fine imposed by a court of law ;
- ⁷[(10) "export" means to take out of Punjab otherwise than across a customs frontier as defined by the Central Government ;]
- (11) "Financial Commissioner" shall, when, there are more Financial Commissioners than one be construed as meaning one or more of the Financial Commissioners ;

1. Subs. by Adaptation of Laws (Third Amendment) Order, 1951. The original clause had been subs. by A.O. 1937.

2. Added by Punjab Act I of 1940, sec. 2.

3. Re-lettered as 6 (b) by Punjab Act I of 1940, sec. 2. This clause was inserted by Government of India, (Adaptation of Indian Laws) Order, 1937, as clause (6a)

4. Subs for the word and figure "item 40" by Adaptation of Laws (3rd Amendment) order 1951.

5. Subs. for the words and figure "Government of India Act, 1935" by Adaptation of Laws (3rd Amendment) Order, 1951

6. Subs for the expression "Central Government" (which was Subs for "State Government" by A.O. 1968 by A.O. 1973. The word "State" was Subs. for the word "Provincial" by Adaptation of Laws order, 1950.

7. Subs, for the old clause by Government of India (Adaptation of Indian Laws) order, 1937.

¹[(12) 'import' (except in the phrase "import into ²[* * *] India") means to bring into ³[the territories specified by sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966], otherwise than across a customs frontier as defined by the Central Government.

⁴[(12-a) 'intoxicant' means any liquor or intoxicating drug.

⁵[(13) "intoxicating drugs" means—

- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa-L.*) including all forms known as bhang, siddhi or ganja ;
 - (ii) 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 ;
 - (iii) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom ; and
 - (iv) any other intoxicating or narcotic substance which the ⁶[State Government] 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 ⁶[State Government] may by notification declare to be liquor for the purposes of this Act.

1. Subs. for old clause by Government of India (Adaptation of Indian Laws) Order, 1937.

2. The words "the Provinces of " omitted by Adaptation of laws. (Third Amendment) Order, 1951.

3. Subs. by A.O. 1968 for the words "Punjab" (Third Amendment) Order, 1951.

4. Ins. by Government of India (Adaptation of Indian Laws) Order, 1937.

5. Subs. for the old clause, by India Act II of 1930. Schedule II .

6. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

¹[(15) * * * * *]

- (16) "manufacture" includes every process, whether natural or artificial, by which any ²[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) expressions referring to "sale" include 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 ³[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966.]

4. Country Liquor and foreign liquor.—⁴[The State Government] may ⁵[* * * *] by notification declare what, for the purposes of this Act or any portion thereof, shall be deemed to be "country liquor" and "foreign liquor."

⁶[* * * * *]

1. Omitted by Punjab Act No.25 of 1964. This omission is applicable only in respect of merged areas. For old areas, the clause has to be read as under :

"(15) "Magistrate" means any magistrate exercising powers not less than those of a magistrate of the second class, or any magistrate of the third class specially authorised in this behalf by the district magistrate."

2. Subs.for the words "exciseable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

3. Subs. by A.O. 1968.,for "Punjab" which was subs. for "East Punjab" by Adaptation of Laws Order, 1950.

4. Subs.for the expression "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

5. The words "with the previous sanction of the Governor General in Council" were omitted by the Devolution Act, 1920 (XXXVIII of 1920).

6. The proviso, which was added by the Devolution Act, 1920 (XXXVIII of 1920) was omitted by Governmnt of India (Adaptation of Indian Laws) Order 1937. *

5. Power of ¹[State Government] to declare limit of sale by retail and by wholesale.—The ¹[State Government] may by notification declare with respect either to the whole of ²[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966] 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 ³[intoxicant] which for the purposes of this Act may be sold by retail and by wholesale.

6. Power to 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 ²[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966]. or to any specified local area or areas;
- (b) that it shall apply to all or any specified ⁴[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 ⁵[schedule I] nothing contained in this Act shall affect the provisions of the Sea Customs Act, 1878⁶, the Cantonments Act, 1910⁷, or the Indian Tariff Act, 1894⁸, or any rule or order made thereunder.

1. Subs. for the expression "Central Government"^{oo} (which was subs. for "State Government"^o by A.O.1968) by A.O. 1973. The word "State"^{oo} was subs. for "provincial"^o by Adaptation of Laws Order, 1950.

2. Subs. by A.O. 1968 for the word "Punjab" which had been subs. for "East Punjab" by Adaptation of Laws Order, 1950.

3. Subs. for the words "excisable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

4. Subs. for the words "the schedule" on account of the Schedule having been numbered as Schedule I by East Punjab Act, IX of 1948, s.9.

5. Repealed and replaced by Act No. 52 of 1962.

6. See now the Cantonment Act, 1924 (II of 1924).

7. See now Indian Tariff Act, 1934.

CHAPTER II

ESTABLISHMENT AND CONTROL

8. Superintendence and control of the excise administration and excise officers.—(a) Subject to the control of the ¹[State Government] and unless the ¹[State Government] shall by notification otherwise direct, the general superintendence and administration of all matters relating to excise shall vest in the Financial Commissioner.

(b) Subject to the general superintendence and control of the Financial Commissioner and unless the ¹[State Government] shall by notification otherwise direct, the Commissioner shall control all other excise officers in his division.

(c) Subject as aforesaid and to the control of the Commissioner and unless the ¹[State Government] shall by notification otherwise direct, the Collector shall control all other excise officers in his district.

9. Excise Commissioner.—The ¹[State Government] may by notification appoint an Excise Commissioner, and, subject to such conditions and restrictions as it may deem fit, may invest him with all or any of the powers conferred on the Financial Commissioner by this Act.

10. Other classes of excise officers.—(a) There shall be such other classes of excise officers as the ¹[State Government] may by notification declare and the ¹[State Government] may appoint as many persons as it deems fit to be excise officers of these classes.

(b) **Their Powers.**—The ¹[State Government] 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 ¹[State Government] 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 ¹[State Government] 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.

1. Subs. for the expression "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "provincial" by Adaptation of Laws Order, 1950.

12. Local limits of jurisdiction.—The jurisdiction of the Financial Commissioner and of the Excise Commissioner shall extend to ¹[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966], the jurisdictions of Commissioners shall extend to their divisions and the jurisdiction of Collectors and other excise officers shall, unless the ²[State Government] shall otherwise direct extend to the districts in which they are for the time being employed.

13. Delegation.—(a) The ²[State Government] may by notification delegate to the Financial Commissioner or Commissioner all or any of its powers under this Act, except the powers conferred by sections 14, 21, 22, 31, 56 and 58 of this Act.

(b) The ²[State Government] may by notification permit the delegation by the Financial Commissioner, Commissioner or Collector to any person or class of persons specified in such notification of any powers conferred by this Act or exercised in respect of excise revenue under any Act for the time being in force.

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 ²[State Government] shall by notification declare.

15. Revision and review.—(1) The Excise Commissioner may, *suo moto* at any time or on an application made to him, call for the record of any proceedings which are pending before, or have been disposed of by any excise officer subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceedings or of any order made therein and may pass such orders in relation thereto as he may deem fit:

Provided that the application shall be made within a period of one hundred and eighty days of the date of taking of the proceedings or of passing of the order, as the case may be.

1. Subs. by A.O. 1968, for the word "Punjab".

2. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

3. Subs. by Punjab Act No. 8 of 1965, section 2. This substitution applies only in respect of merged areas,—

See footnote 1 on the first page. To old areas, the old section (reproduced below) shall apply.

15. Revision.—(a) The Financial Commissioner may at any time revise any order passed by any excise officer subordinate to him.

(b) A Commissioner or 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 order of the Financial Commissioner :

Provided that the Financial Commissioner shall not under this section pass an order revising or modifying any proceeding or order of a subordinate excise officer and affecting any person without giving such person an opportunity of being heard."

(2) The ¹[State Government] may by notification also confer upon any excise officer the powers of the Excise Commissioner under sub-section (1) to be exercised subject to such conditions and in respect of such areas, as may be specified in the notification.

(3) The Excise Commissioner or the excise officer on whom powers of the Excise Commissioner have been conferred under sub-section (2) may review his own order.

(4) The Financial Commissioner may, *suo moto* at any time or on an application made to him, call for the record of any case decided under the preceding sub-sections and, if in his opinion, the final order contains an erroneous decision on any question of law, he may pass such order on the case as he may deem fit.

(5) No order shall be made under this section which adversely affect the rights of any person upon whom an obligation is imposed by or under this Act without giving such person a reasonable opportunity of being heard.]

CHAPTER III

IMPORT, EXPORT AND TRANSPORT

16. Import, Export and Transport of intoxicant.—No ²[intoxicant] shall be imported, exported, transported except:—

- (a) after payment of any ³[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 ¹[State Government] may impose.

17. Power of ¹[State Government] to prohibit import, export and transport of intoxicants.—The ¹[State Government] may, by notification—

- (a) ⁴[* * * *] prohibit the import or export of any ²[intoxicant] into or from ⁵[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966], or any part thereof; or

1. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

2. Substituted for the words "excisable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

3. Subs. for the words "duty of customs, or excise to which it may be liable" by Government of India (Adaptation of Indian Laws) Order, 1937.

4. The word "with the previous sanction of the Governor-General" were omitted by the Devolution Act, 1920 (XXXVIII of 1920).

5. Subs. by A.O. 1968 for the word "Punjab" which was subs. for the words "East Punjab" (which had been inserted for the word "the Punjab" by Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948) by Adaptation of Laws Order, 1957.

(b) Prohibit the transport of any ¹[intoxicant] .

²[* * * * *]

18. Passes necessary for import, export and transport.—Except as otherwise provided by any rule made under this Act, no ¹[intoxicant] exceeding such quantity as the ³[State Government] 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 ³[State Government] shall by notification otherwise direct :

Provided further, that on such conditions as may be determined by the Financial Commissioner, a pass granted under the excise law in force in another ⁴[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 ¹[intoxicants] may be granted by the Collector :

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

CHAPTER IV

MANUFACTURE, POSSESSION AND SALE

A—MANUFACTURE

20. Manufacture of ¹[intoxicant] prohibited except under the provisions of this Act.—(1) (a) No ¹[intoxicant] shall be manufactured or collected,

1, Subs. for the words "exciseable articles" by Government of India (Adaptation of Indian Laws) Order, 1937.

2, The proviso, which was added by the Devolution Act 1920 (XXXVIII of 1920) was omitted by Government of India (Adaptation of Indian Laws) Order, 1937.

3, Subs. for "Central Government" (which was subs. for State Government' by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

4, Subs. by Adaptation of Laws Order, 1950, for "Province".

- (b) no hemp plant ¹[* * * * *] shall be cultivated,
- (c) no tari-producing tree shall be tapped,
- (d) no tari shall be drawn from any tree, and
- (e) no person, shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any ²[intoxicant] other than tari, except under the authority and subject to the terms and conditions of a license 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 license granted in that behalf by the Financial Commissioner under section 21.

21. Establishment or licensing of distilleries and breweries:—The Financial Commissioner, subject to such restrictions or conditions as the ³[State Government] may impose, may—

- (a) establish a distillery in which spirit may be manufactured under a license 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 licenses 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 license shall be granted ;
 - (4) the inspection and examination of such distillery or brewery and the warehouses connected therewith and of the 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 up-keep of buildings and plant ;

1. The words "or coca plant" were omitted by Schedule II of India Act II of 1930.

2. Substituted for the words "exciseable article" by the Govt. of India (Adaptation of Indian Laws) Order, 1937.

3. Subs. for the expression "Central Government" which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

- (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 Financial Commissioner subject to such restrictions or conditions as the ¹[State Government] may impose, may —

- (a) establish or license a warehouse wherein any ²[intoxicant] may be deposited and kept without payment of duty ;
- (b) discontinue any warehouse so established.

23. Removal of ²[intoxicant] from distillery, etc.—No ²[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) ³[payable under Chapter V] has been paid or a bond has been executed for the payment thereof.

B.—Possession

24. Possession of ²[intoxicants]—(1) No person shall have in his possession any quantity of any ²[intoxicant] in excess of such quantity as the ¹[State Government] 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 license for the manufacture, sale or supply of such article ; or
- (b) in the case of intoxicating drugs, a license 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 ²[intoxicant] in the possession of any excise officer, common carrier or warehouseman as such ; or
- (b) ⁴[* * * * *]

1. Subs. for the expression “Central Government” (which was subs. for “State Government” by A.O. 1968) by A.O. 1973. The word “State” was substituted for the word “Provincial” by Adaptation of Laws Order, 1950.

2. Subs. for the words “excisable article” by Government of India (Adaptation of Indian Laws) Order, 1937.

3. Subs. for the words “imposed under section 31” by Government of India (Adaptation of Indian Laws) Order, 1937.

4. Omitted by East Punjab Act XII of 1949. Sec. 2.

(3) A licensed vendor shall not have in his possession at any place, other than that authorized by his license, any quantity of any intoxicant in excess of such quantity as the ¹[State Government] 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 restriction of possession of intoxicants in certain cases.**—Notwithstanding anything contained in the foregoing sub-sections, the ¹[State Government] may by notification prohibit the possession of any ²[intoxicant], or restrict such possession by such conditions as it may prescribe.

³[24-A. Possession of unused and printed labels, corks, etc., by certain persons to be punishable.]—No person shall have in his possession any unused and printed label, cork, capsule or seal, duly approved by any authority under this Act or under any rule or order made thereunder for use by a person licensed to establish or work a distillery or brewery or to bottle liquor, or any other label, cork, capsule, or seal which is an imitation of such unused and printed label, cork, capsule or seal, as the case may be :

Provided that nothing herein shall apply to:—

- (a) a person licensed to establish or work a distillery or brewery or to bottle liquor ; or
- (b) a person who, in execution of an order received from a person specified in clause (a), manufactures or prints any such label, cork, capsule or seal.]

25. Prohibition of possession of ²[intoxicant] unlawfully manufactured, imported etc.—No person shall have in his possession any quantity of any ²[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.

C—Sale.

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 license granted in that behalf : provided that—

- (1) a person licensed under section 20 to cultivate the hemp ⁴[* * *] plant may sell without a license those portions of the plant from

1. Subs. for the expression “Central Government” (which was Subs. for “State Government” by A.O. 1968) by A.O. 1973. The word “State” was subs. for the word “Provincial” by Adaptation of Laws Order, 1950.

2. Subs. for the words “excisable article” by Government of India (Adaptation of Indian Laws) Order, 1937.

3. Ins. by Punjab Act No. 31 of 1963. sec. 2.

4. The words “or coca” were omitted by Schedule II of India Act, II of 1930.

which any intoxicating drug can be manufactured to any person licensed under this Act to deal in the same or to any officer whom the Financial Commissioner may appoint in this behalf ;

- (2) a person having the right to the tari drawn from any tree may sell the same without a license to a person licensed to manufacture or sell tari under this Act ;
- (3) on such conditions as the Financial Commissioner may determine, a license for sale under the excise law for the time being in force in other parts of ¹[the whole of India except Part B States] may be deemed to be a license 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 representatives in interest upon his quitting a station or after his decease.

27. Grant of lease of manufacture, etc.—(1) ²[State Government] may lease to ³[any man not below the age of twenty-five years], on such condition and for such period as it 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 license in the term of his lease; and, when there is no condition in the lease which prohibits sub-letting may, on the application of the lessee, grant a license to any sub-lessee approved by the Collector.

28. Manufacture and sale of liquor in military cantonments.—Within the limits of any military cantonment, and within such distance from those limits as the ⁴[Central Government] in any case may prescribe, no license for the manufacture or sale of liquor and no lease of the retail vend of liquor, such as described in section 27, shall be granted unless with the consent of the Commanding Officer.

1. Subs. for the words "British India" by India (Adaptation of Existing Indian Laws) Order of 1947, as further amended by the Adaptation of Laws Order, 1950.

2. Subs. for the expression "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

3. Subs. for the words "any person" by East Punjab Act XII of 1949, sec. 3.

4. Subs. by Government of India (Adaptation of Indian Laws) Order, 1937.

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 ¹[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.

²[**30. Prohibition of employment of man under the age of 25 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 V**DUTIES AND FEES**

31. Duty on excisable articles.—³[An excise duty or a countervailing duty, as the case may be], at such rate or rates as the ⁴[State Government] 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 license 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 ⁵[* *] India and was liable on importation to duty under the ⁶[Indian Tariff Act, 1894, (VIII of 1894) or the ⁷Sea Customs Act, 1878 (VIII of 1878)];
- (ii) ⁸[* * * * *]

1. Subs. for the word "eighteen" by East Punjab Act XII of 1949, sec. 4.

2. Subs. for the old section by East Punjab Act XII of 1949, sec. 5.

3. Subs. for the words "A duty" by Government of India (Adaptation of Indian Laws) Order, 1937.

4. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

5. The words "the Provinces of" omitted by Adaptation of Laws (Third Amendment) Order, 1951. The words "the Provinces of India" had been subs. for the words "British India" by Indian Independence (Adaptation of Bengal and Punjab Act) Order, 1948.

6. See now the Indian Tariff Act, 1934.

7. Repealed and replaced by Act No. 52 of 1962.

8. The Proviso (ii) was omitted by Government of India (Adaptation of Indian Laws) Order, 1937.

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 Financial Commissioner may prescribe, such duty shall be levied rateably on the quantity of excisable article imported, 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 acreage rate levied on the cultivation of the hemp ¹[* * * *] plant, or by a rate charged on the quantity collected ;
- (b) on spirit or beer manufactured in any distillery established, or any distillery or brewery licensed, under this Act, in accordance with such scale of equivalents calculated on the quantity of materials used, or by the degree of attenuation of the wash or wort, as the case may be, as the ²[State Government] may prescribe ;
- (c) on tari, by a tax on each tree from which the tari is drawn :

Provided further that, where 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 ²[State Government] 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 ²[State Government], 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 ²[State Government] may accept payment of a sum in consideration of the lease of any right under section 27.

³**33-A. Saving for duties being levied at commencement of the Constitution.**—(1) Until provision to the contrary is made by ⁴[Parliament], ²[the State Government] may continue to levy any duty ⁵[* * * *] which it was lawfully levying immediately before the commencement of the ⁶[Constitution], under this Chapter as then in force.

1. The words "or coca" were omitted by Schedule II of India Act, II of 1930.

2. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

3. Sec. 33-A was inserted by Government of India (Adaptation of Indian Laws) Order, 1937.

4. Subs. for the words "the Central Legislature" by Adaptation of Laws (Third Amendment) Order 1951.

5. The words "to which this section applies" omitted by Adaptation of Laws (Third Amendment) Order, 1951.

6. Subs. for the words "Government of India Act, 1935" by Adaptation of Laws (Third Amendment) Order, 1951.

- (2) The duties to which this section applies are—
- (a) any duty on intoxicants which are not excisable articles within the meaning of this Act ; and
 - (b) any duty on an excisable article produced outside India and imported into ¹[the territories specified in sub-section (1) of section 5 of the the Punjab Reorganisation Act, 1966], whether across a customs frontier as defined by the Central Government or not.

(3) Nothing in this section shall authorise the levy by the ²[State Government] of any duty which, as between goods manufactured or produced in the ³[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966] and similar goods not so manufactured or produced, discriminates in favour of the former, or which in the case of goods manufactured or produced outside ³[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966.] discriminates between goods manufactured or produced in one locality and similar goods manufactured or produced in another locality].

CHAPTER VI

LICENSES, PERMITS AND PASSES

34. Fees for terms, conditions and form of, and duration of, licenses, permits and passes.—(1) Every licence, permit or pass granted under this Act shall be granted —

- (a) on payment of such fees, 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 Financial Commissioner may direct.

(2) *Security.*—Any authority granting a license 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 licenses for sale.—(1) Subject to the rules made by the Financial Commissioner under the powers conferred by this Act, the Collector may grant licenses for the sale of any ⁴[intoxicant] within his district.

1. Subs. by A.O. 1968, for the word "Punjab" which was subs. for "East Punjab" by Adaptation of Laws Order, 1950.

2. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A. O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

3. Subs. for the word "State" which was subs. for the word "Province" by Adaptation of Laws Order, 1950.

4. Subs. for the words "excisable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

(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 ¹[State Government] in this behalf, as may best enable him to ascertain local public opinion in regard to the licensing of such premises.

(3) A license for sale in more than one district of ²[the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966] shall be granted by the Financial Commissioner only.

36. Power to cancel or suspend licenses etc.—Subject to such restrictions as the ¹[State Government] may prescribe, the authority granting any license, 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 license, 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 of any cognizable and non-bailable offence or of any offence punishable ³[under the Dangerous Drugs Act, 1930 or], under the ⁴[Merchandise Marks Act, 1889], or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code ; or
- (e) if the holder thereof is punished for any offence referred to in clause (8) of section 167 of the ⁵Sea Customs Act, 1878; or
- (f) where a license, 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 license or permit provide for such cancellation or suspension.

1. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

2. Subs. for the word "Punjab" which was subs. for "East Punjab" by Adaptation of Laws Order, 1950.

3. Ins. by Schedule II of Central Act, II of 1930.

4. See now the Trade and Merchandise Marks Act, 43 of 1958.

5. Repealed and replaced by Act 52 of 1962.

37. Power to cancel any other license.—When a license, permit or pass held by any person is cancelled under clause (a), (b), (c), (d) or (e) of section 36 the authority aforesaid may cancel any other license, permit or pass granted to such person ¹[by, or by the authority of the ²[State Government], 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 Financial Commissioner may cancel any such license, 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 a license 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 license 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 license 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 re-sale.

40. No compensation or refund claimable for cancellation or suspension of license etc. under this section.—When a license, 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. Powers to withdraw licenses.—(1) Whenever the authority which granted a license, 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 license either —

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

(b) forthwith without notice.

1. Ins. by Government of India (Adaptation of Indian Laws) Order, 1937.

2. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

(2) *Compensation in the case of withdrawal.*—If any license, 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 Financial Commissioner may direct.

(3) *Refund of fee or deposit.*—When a license, permit or pass is withdrawn under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, after deducting the amount (if any) due to the ¹[State Government].

42. (1) Technical irregularities in license etc.—No license, 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 license or in any proceedings taken prior to the grant thereof.

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

43. No claim in consequence of refusal to renew a license, etc.—No person to whom a license, 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 license, permit or pass on the expiry of the period for which it remains in force.

44. Surrender of license.—(1) No holder of a license granted under this Act to sell an ²[intoxicant] shall surrender his license 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 license 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 license, 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 license” as used in this section include a person whose tender or bid for a license has been accepted, although he may not actually have received the license.

1. Subs. for the expression “Central Government” (which was subs. for “State Government” by A.O. 1968) by A.O. 1973. The word “State” was subs. for the word “Provincial” by the Adaptation of Laws Order, 1950.

2. Subs. for the words “excisable article” by Government of India (Adaptation of Indian Laws) Order, 1937.

CHAPTER VII

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 ¹[State Government] may prescribe may—

- (a) enter and inspect at any time by day or night, any place in which any licenced manufacturer carries on the manufacture of or stores any ²[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 ²[intoxicant] is kept for sale by any person holding a license under this Act ;
- (c) examine accounts and registers, test, measure or weigh any materials, stills, utensils, implements, apparatus or ²[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 of excise officers to investigate offences punishable under this Act.—(1) The ¹[State Government] may by notification invest any excise officer, not below the rank of sub-inspector with 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 those 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 the Code of Criminal Procedure, 1898.³

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 ¹[State Government] may prescribe, and any other person duly empowered by notification by the ¹[State Government] 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 ⁴[intoxicant] or other article which he has reason to believe to be liable

¹“Subs. for “Central Government” (which was subs. for “State Government” by A.O. 1968) by A.O. 1973. The word “State” was subs. for the word “Provincial” by Adaptation of Laws Order, 1950.

² Subs. for the words “excisable article” by the Government of India (Adaptation of Indian Laws) Order, 1937.

³ Now see the Code of Criminal Procedure, 1973.

⁴ Subs. for the word “exciseable” by the Government of India (Adaptation of Indian Laws) Order, 1937.

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 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 ¹[intoxicant], still, utensil, implement, apparatus or materials, 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 to be 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 ²[State Government] 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 anything 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.

³[49-A. Power of Excise Officers to obtain information.—(1) Any Excise Officer, not below such rank as the ²[State Government] 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 materials, 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.

1. Ins. by East Punjab Act IX of 1948.

2. Subs. for the expression "Central Government" which was subs. for "State Government" by A.O. 1968) by A.O. 1973 ; the word "State was subs. for the word "Provincial" by Adaptation of Laws Order, 1950.

3. Added by East Punjab Act IX of 1948.

(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 searches, etc.—Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure, 1898,¹ relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search-warrants, production of persons arrested and investigation of offence 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 ²[Judicial 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 ³[or any building] and the agent of any owner or occupier of land or any building on which—

(b) Every lambardar, village headman, village accountant, village watchman, village police man and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards in whose village there shall be any manufacture or illegal import or collection of any ⁴[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 article 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 to 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.

1. Now see the Code of Criminal Procedure 1973.

2. Subs. for the word "Magistrate" by Punjab Act No. 25 of 1964.

3. Ins. East Punjab Act IX of 1949.

4. Subs for the words "exciseable article" by the Government of India (Adaptation of Indian Laws) Order, 1937

54. Power to close shops for the sake of public peace.—(1) The District Magistrate or a Sub-Divisional Magistrate by notice in writing to the licensee may require that any shop in which any ¹[intoxicant] is sold shall be closed at such times or for such period 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, ²[an Executive 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 ²[any Executive Magistrate] makes a direction under sub-section (2), he shall forthwith inform the Collector of his action and his reasons thereof.

CHAPTER VIII

GENERAL PROVISIONS.

55. Measures, weights and testing instruments.—Every person who manufactures or sells any intoxicant under a license granted under this Act shall be bound—

- (a) to supply himself with such measures, weights and instruments as the Financial 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. Power of ⁴[State Government] to exempt intoxicants from the provisions of the Act.—The ⁴[State Government] may, by notification, either wholly or partially and subject to such conditions as it may think fit to prescribe, exempt any intoxicant from all or any of the provisions of this Act.

1. Subs. for the words "exciseable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

2. Subs. for the words "a Magistrate" by Punjab Act No 25 of 1964.

3. Subs. for the words "any Magistrate" by Act *ibid.*

4. Subs. for the expression "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

57. Bar of certain suits.—No suit shall lie in any civil court against the ¹[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. Powers of ²[State Government] to make rules.—(1) The ²[State Government] 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 the excise revenue.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the ²[State Government] may make rules—

- (a) prescribing the duties of excise officers ;
- (b) regulating the delegation of any powers by the Financial Commissioner, Commissioner or Collector, under section 13, clause (b) ;
- (c) prescribing the time and manner of presenting and the procedure for dealing with appeals from orders of excise officers ;
- (d) regulating the import, export, transport or possession of any ³[intoxicant] ⁴[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 licenses, permits and passes for the vend by wholesale or by retail of any ³[intoxicant] may be granted and regulating the number of such licenses which may be granted in any local area ;
- (f) prescribing the procedure to be followed and the matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises ;
- (g) for the prohibition of the sale of any ³[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 ;

1. Subs. for the word "Crown" by Adaptation of Laws order, 1950.

2. Subs. for the expression "Central Government" (which was sub. for "Provincial" by Adaptation of Laws order, 1950.

3. Subs. for the words "exciseable article" by Government of India (Adaptation of Indian Laws) order 1937.

4. Ins. by Punjab Act No. 1 of 1940, sec. 3.

- (j) for the prohibition of the employment by a license-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[(l) prohibiting the printing, publishing or otherwise displaying or distributing any advertisement or other matter commending or soliciting the use of, or offering any intoxicant calculated to encourage or incite any individual or class of individuals or the public generally to commit an offence under this Act, or to commit a breach or evade the provisions of any rule or order made thereunder, or the conditions of any licence, permit or pass obtained thereunder ;
- (m) prohibiting within the ²[territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966], the circulation, distribution or sale of any newspaper, book, leaflet, booklet, or other publication printed and published outside the ²[territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966], which contains any advertisement or matter of the nature described in clause (l) ;
- (n) declaring any newspaper, book, leaflet, booklet, or other publication, wherever printed, or published, containing any advertisement or matter ³[of the nature described in clause (l), to be forfeited to the ⁴[State Government] ; and
- (o) implementing generally the policy of prohibiting].

(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 ⁴[State Government] consider that they should be brought into force at once.

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1. Clauses (l), (m), (n) and (o) ins. by East Punjab Act, IX of 1948, sec. 5.
 2. Subs. for the word "State" which was subs. fo. "Province" by Adaptation of Laws Order.
 3. Subs. by Punjab Act No. 18 of 1955, for the words "Commending or soliciting the use of or offering any intoxicant".
 4. Subs. for the expression "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

59. Powers of Financial Commissioner to make rules.—The Financial Commissioner may, by notification, make rules—

- (a) regulating the manufacture, supply, storage or sale of any ¹[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 ²[* * * * *] plant and the collection of spontaneous growth of such plant and the preparation 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 ¹[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 license, permit or pass or in respect of the storing of any 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 license, permit or pass may be granted, including provision for the following matters :—
 - (i) the prohibition of the admixture with any 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 ¹[intoxicant] shall not be sold, supplied or possessed ;
 - (iv) the prohibition of sale of any ¹[intoxicant] except for cash ;

1. Subs. for the words "exciseable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

2. The words "or coca" were omitted by Schedule II, Act II of 1930.

- (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 special occasions ;
- (vi) the specification of the nature of the premises in which any ¹[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 the license-holders ; and
- (viii) the prohibition or regulation of the transfer of licenses ;
- (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 ¹[intoxicant] deemed to be unfit for use ;
- (i) regulating the disposal of confiscated articles ;
- (j) prescribing the amount of security to be deposited by holders of leases, licenses, permits or passes for the performance of the conditions of the same.

60. Recovery of dues.—(1) The following monies, namely :—

- (a) all excise revenues ;
- (b) any loss that may accrue, when in consequence of default a grant has been taken under management by the Collector or has been resold by him under section 39 ; and
- (c) all amounts due to the ²[Government] by any person on account of any contract 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

1. Subs. for the words "excisable articles" by Government of India (Adaptation of Indian Laws) Order, 1937.

2. Subs. for the word "crown" by Adaptation of Laws Order, 1950.

any manner authorised by sub-section (1) any money due to the defaulter by any lessee or assignee.

(3) In the event of default by any person licensed or holding a lease under this Act all his distillery, brewery, warehouse or shop premises or fittings or apparatus and all stocks of ¹[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 revenue or in respect of losses incurred by ²[State Government] through such default and to be sold to satisfy such claim, which shall be a first charge upon the sale-proceeds.

CHAPTER IX

OFFENCES AND PENALTIES

61. Penalty for unlawful import, export, transport, manufacture, possession, etc.—(1) Whoever, in contravention of any section of this Act or of any rule, notification issued or given thereunder or order made, or of any license, permit or pass granted under this Act :—

- (a) imports, exports, transports, manufactures, collects, or possesses any ¹[intoxicant] ; or
- (b) constructs or works any distillery or brewery ; or
- (c) uses, keeps or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any ¹[intoxicant] other than tari ;

shall be punishable for every such offence, with imprisonment for a term which may extend to ³[three years] ⁴[and with fine which may extend to 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.] ⁵[.....]

(2) **Penalty for unlawful import, export, transport, manufacture, possession, sale, etc.—**Whoever, 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 license, permit or pass granted under this Act :—

- (a) sells any ¹[intoxicant] ; or

1. Subs. for the words "excisable articles" by Government of India (Adaptation of Indian Laws) Order, 1937.

2. Subs. for the expression "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

3. Subs. for the words "two years" by East Punjab, Act, XII of 1949, sec. 6.

4. Subs. for the words "or with fine which may extend to two thousand rupees or with both" by Punjab Act No. 35 of 1956, sec. 2(i). The words "two thousand" were subs. for "one thousand" by Punjab Act II of 1925, sec. 2(i).

5. Proviso omitted by Punjab Act II of 1925, sec. 2(i).

- (b) cultivates the hemp ¹[* * *]plant ; or
- (c) removes any ²[intoxicant] from any distillery, brewery or warehouse established or licensed under this Act ; or
- (d) bottles any liquor for the purposes 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 ³[two years and with fine which may extend to two thousand rupees].

⁴[* * * *]

62. Penalty for unlawfully selling to persons under twenty-five, 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 ⁴[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 ⁶[man under the age of twenty-five years] or women; or
- (c) sells any ¹[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 fine which may extend to five hundred rupees.

1. The words "or coca" were omitted by Schedule II of India Act, 1930.

2. Subs. for the words "excisable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

3. Subs by Punjab Act 35 of 1956, sec. 2(i), for the words "one year or fine which may extend to two thousand rupees or with both". The words "one year" & "two thousand" were subs. for "six months" & "one thousand" respectively, by Act, No. II of 1925, sec. 2(2).

4. Proviso omitted by Punjab Act No. II of 1925, sec. (2)2 .

5. Subs. for the word "eighteen" by East Punjab Act XII of 1949, sec. 7(i).

6. Subs. for the words "child under the age of sixteen years" by East Punjab Act XII of 1949, sec. 7(ii).

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.

¹[63. **Penalty for rendering or attempting to render denatured spirits 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 ²[and with fine which may extend to one thousand rupees,]

³[63-A. **Penalty for possession of unused and printed labels, corks, etc., in contravention of section 24-A.**—Whoever in contravention of the provisions of section 24-A has in his possession any unused and printed label, cork, capsule or seal, or an imitation thereof shall be punishable with imprisonment for a term which may extend to six months and with fine.]

64. Penalty for fraud by licensed manufacturer or vendor or his servant.—If any licensed manufacturer or licensed vendor or any 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, ⁴[and with fine which may extend to five hundred rupees].

1. Subs. for the old section by East Punjab Act IX of 1948, sec. 6.
2. Subs. by Punjab Act 35 of 1956, sec. 3, for the words "or with fine which may extend to one thousand rupees or with both".
3. Section 63-A ins, by Punjab Act No. 31 of 1963, sec. 3.
4. Subs. for the words "or with fine which may extend to five hundred rupees or with both" by Punjab Act 35 of 1956, sec. 4.

65. Penalty for certain acts by licensee or his servants.—Whoever, being the holder of a 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 chemist's 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 ¹[and with fine which may extend to one thousand rupees].

(2) If any person not employed as aforesaid consumes any such ²[intoxicant] on 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 an ²[intoxicant] on account of another person from liability to any punishment under this Act, for the unlawful manufacture, sale or possession of such article.

1. Subs. for the words "or with fine which may extend to one thousand rupees or with both" by Punjab Act, 35 of 1956, sec. 5.

2. Subs. for the words "excisable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

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.

¹**[68-A. Enhanced punishment for certain offences after previous conviction.**—Whoever, having been convicted of an offence punishable under sub-section (1) of section 61 of this Act, is again convicted of an offence punishable under the said sub-section shall,—

(a) for a second offence be punished with not less than twice the punishment awarded to him on his first conviction ; and

(b) for a third or subsequent offence be punished with not less than twice the punishment awarded to him on his second conviction or immediate last conviction ;

Provided that the enhanced punishment does not exceed the imprisonment of three years and a fine of two thousand rupees ;

Provided further that if on a previous conviction the sentence awarded was that of fine only, a sentence of imprisonment for a term which may extend to three years shall also be awarded on subsequent conviction and such sentence of imprisonment 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.

²**[69-A. 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.

1. Section 68-A as inserted by sec. 6 of Punjab Act 35 of 1956, subs. by sec. 2 of Punjab Act, 22 of 1963 :—

2. Added by East Punjab Act, IX of 1948, sec. 7.

(2) The bond shall be in the form contained in Schedule II and the provisions of the Code of Criminal Procedure, 1898¹, 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 ; or

(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 inquire into or try the case and empowered to take cognizance of offences 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, 1898¹.

1. Now see the Code of Criminal Procedure, 1973.

¹[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 ²[State Government] 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 bond.

(4) The provisions of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure, 1898³, shall apply so far as may be in every case in which bail is accepted or a bond taken under this section.

74. ⁴[*Repealed.*]

75. Cognizance of offences.—(1) No ⁵[Judicial 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 ²[State Government] no ⁵[Judicial 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—

1. The proviso added by Punjab Act, 35 of 1956, sec. 7.

2. Subs. for "Central Government" (which was subs. for "State Government" by A.O. 1968) by A.O. 1973. The word "State" was subs. for "Provincial" by Adaptation of Laws Order, 1950.

3. Now see the Code of Criminal Procedure, 1973.

4. Section 74, relating to "enhanced punishment after previous conviction", repealed by Punjab Act II of 1925, sec. 3.

5. Subs. for the word "Magistrate" by Punjab Act No. 25 of 1964.

- (a) any still, utensil, implement or apparatus whatsoever or any part or parts thereof, such as are ordinarily used for the manufacture of any intoxicant other than tari ;
- (b) any materials which have undergone any process towards the manufacture of an ¹[intoxicant] or from which an ¹[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.

²[76-A. Presumption as to commission of offence in prosecutions under section 63.—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 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 article in respect of which offence committed.—

- (1) Whenever an offence punishable under this Act has been committed;
- (a) every ¹[intoxicant] ³[or excise bottle] in respect of which such offence has been committed, ³[together with the contents of such bottle, if any];
- (b) every still, utensil, implement or apparatus and all materials in respect of or by means of which such offence has been committed ;
- (c) every ¹[intoxicant] ³[or excise bottle] lawfully imported, transported, manufactured or had in possession or sold along with, or in addition to, any ¹[intoxicant] ³[or excise bottle] liable to confiscation under clause (a) ;
- (d) every receptacle, package and covering in which any ¹[intoxicant] ³[or excise bottle] materials, still, utensil, implement or apparatus as aforesaid is or are found together with the other contents (if any) of such receptacle or package ; and

1. Subs. for the words "excisable article" by Government of India (Adaptation of Indian Laws) Order, 1937.

2. Added by East Punjab Act IX of 1948, sec. 8.

3. Ins. by Punjab Act I of 1940, sec. 4.

(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 an 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 inquired 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 offence.

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

payment by the holder of such license, permit or pass of such penalty as such authority may fix.

(3) Where any ¹[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.

508
1-16
13

SCHEDULE [1]²

(See section 2)

29206
VSI/11

ENACTMENTS REPEALED

Year	Number	Short title	Extent of repeal
Acts of the Governor-General in Council			
1863	XVI	The Excise (Spirits) Act, 1863 ..	The whole
1894	VIII	The Indian Tariff Act, 1894. ..	Section 6
1896	XII	The Excise Act, 1896. ..	The whole
1906	VII	The Excise (Amendment) Act, 1906	The whole

³SCHEDULE II

1002 a

Bond 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 offence under sections 61, 63 and 69 of the Punjab Excise Act, I 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

1. Subs. for the words 'excisable article' by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. The existing Schedule renumbered as Schedule-I by East Punjab Act IX of 1948, sec. 9.
3. Schedule II added by *ibid.* .

default therein, I hereby bind myself to forfeit to the ¹[State 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 sections 61, 63 and 69 of the Punjab Excise Act, 1914, during the said term and in case of his making default therein, we bind ourselves jointly and severally, to forfeit to the ¹[State Government] the sum of rupees —————

Dated this day of 19

(Signature)

2. The pipe line shall be provided with wheel valve and water meter provided in a masonry chamber as per drawing having proper locking arrangements at your cost.
3. Water meter may be provided by the Government for connection or you may be required to provide the same. In case it is provided by the Government, you shall be liable to pay Rs. 2/- per month towards the rental charges besides water charges. You shall also construct another masonry chamber of 30 cm x 30 cm size, as per drawing between the chamber for meter and water tap to provide another wheel valve at your cost whereby the consumption or the leakage of water could be controlled by you. The key of the lock of this chamber shall remain in your custody.
4. You shall arrange permission of the landowner to allow the laying of the pipe line from the supply line to your house/premises through private land if any.
5. The connection shall be provided to you at your risk and the Government does not accept the liability of supply of water to your house/premises on account of scarcity of water in the scheme.
6. The Government reserves the right to withdraw the sanction in case it is found that your connection adversely affects the supply of water in the scheme.
7. You shall be responsible to ensure that the meter is in your safe custody and the seal is not tampered with.
8. You shall deposit Rs. 50/- or Rs. 100/- towards security.
9. The water rate as notified by the Government from time to time shall be payable by you regularly within 15 days of the presentation of the bill whereafter the surcharges of 10% shall be leviable. In case of default of payment or delay by the next 15 days, the authorised officer shall be at liberty to disconnect your house/premises connection and adjust the bill as per rules notified under the Act.
10. If you agree to the above terms and conditions, you are requested to contact the Assistant Engineer, I.P.H. Sub-Division, H.P. P.W.D. and deposit necessary amount for getting the connection.
11. The action shall, however, be taken only after the above terms and conditions have been fulfilled and all the arrangements have been found to be satisfactory on inspection by the authorised representative of this Department.

(R.H.P. Extra., dated 14-2-1990 P. 271-276).

**THE PUNJAB EXCISE (HIMACHAL PRADESH FIRST
AMENDMENT) ACT, 1989**

(Act No. 3 of 1990)¹

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Amendment of section 3.
3. Amendment of section 7.

¹ Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see RHP Extra., dated

4. Amendment of section 8.
5. Amendment of section 12.
6. Amendment of section 13.
7. Substitution of section 15.
8. Amendment of section 24.
9. Amendment of section 26.
10. Amendment of section 30.
11. Amendment of section 31.
12. Amendment of section 36.
13. Amendment of section 37.
14. Amendment of section 46.
15. Amendment of section 50.
16. Amendment of section 57.
17. Amendment of section 59.
18. Amendment of section 61.
19. Amendment of section 62.
20. Amendment of section 63.
21. Amendment of section 64.
22. Amendment of section 66.
23. Amendment of section 68.
24. Amendment of section 68-A.
25. Amendment of sections 69-A and 71.
26. Amendment of section 72.
27. Amendment of section 73.

(Received the assent of the Governor Himachal Pradesh, on the 7th February, 1990 and published in Hindi in R.H.P. Extra, dated 8th February, 1990 at page 197-201 and in English in R. H. P. Extra, dated 8th February, 1990 at pages 202-206).

**THE PUNJAB EXCISE (HIMACHAL PRADESH FIRST
AMENDMENT) ACT, 1989**

An Act further to amend the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966).

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Fortieth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Punjab Excise (Himachal Pradesh First Amendment) Act, 1989.

2. Amendment of section 3.—In section 3 of the Punjab Excise Act, 1914, (1 of 1914) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) (hereinafter called the principal Act)—

(a) clause (4) shall be omitted; and

(b) in item (iv) of clause (13) for the words and figures "the Dangerous Drugs Act, 1930 (2 of 1930)"; the words and figures "the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)", shall be substituted.

3. Amendment of section 7.—In section 7 of the principal Act, for the words, signs and figures “the Sea Customs Act, 1878 (8 of 1878), the Cantonment Act, 1910 (15 of 1910), or the Indian Tariff Act, 1894 (8 of 1894)”, words, signs and figures “the Customs Act, 1962 (52 of 1962), the Cantonment Act, 1924 (2 of 1924), or the Customs Tariff Act, 1975 (51 of 1975).” shall be substituted.

4. Amendment of section 8.—In clause (b) of section 8 the principal Act—

(i) for the words “Commissioner” and “division”, the words “Collector” and “district” shall respectively be substituted; and

(ii) clause (c) shall be omitted.

5. Amendment of section 12.—In section 12 of the principal Act, for the words, signs and figures “and of the Excise Commissioner shall extend to the territories specified in sub-section (1) of section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966), the jurisdiction of Commissioners shall extend to their divisions”, the words, signs and figures “shall extend to the territories specified in sub-section (1) of section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966)” shall be substituted.

6. Amendment of section 13.—The words “or Commissioner” occurring in clause (a), and the sign and word, “Commissioner” occurring in clause (b) of section 13 of the principal Act shall be omitted.

7. Substitution of section 15.—For section 15 of the principal Act, the following shall be substituted, namely:—

“15. Revision.—(a) The Financial Commissioner may at any time revise any order passed by any Excise Officer subordinate to him.

(b) A 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 Financial Commissioner:

Provided that the Financial Commissioner shall not under this section pass an order revising or modifying any proceeding or order of a subordinate Excise Officer and affecting any person without giving such person an opportunity of being heard.”

8. Amendment of section 24.—For sub-section (2) of section 24 of the principal Act, the following sub-section (2) shall be substituted, namely:—

“(2) Sub-section (1) shall not apply to any intoxicant in the possession of any Excise Officer, common carrier or warehousemen as such.”

9. Amendment of section 26.—The words and letter “except Part B States” occurring in sub-section (3) of section 26 of the principal Act, shall be omitted.

10. Amendment of section 30.—In section 30 of the principal Act,—

- (a) for the existing marginal heading, the following shall be substituted, namely :—
 “Prohibition of employment of children and of men under the age of twenty-one years and of women”; and
- (b) for the words and figure “any man under the age of 25 years or any woman”, the words “any man under the age of twenty-one years or any woman or any child” shall be substituted.

11. Amendment of section 31.—For the existing proviso to section 31 of the principal Act, the following shall be substituted, namely :—

“Provided that the duty shall not be so imposed on any article which has been imported into India and was liable on importation to duty under the Customs Tariff Act, 1975 (51 of 1975) or the Customs Act, 1962 (52 of 1962).”

12. Amendment of section 36.—In section 36 of the principal Act,—

- (a) in clause (d), for the words, signs and figures “the Dangerous Drugs Act, 1930 (2 of 1930) or under the Merchandise Marks Act, 1889 (4 of 1889)”, the words, signs and figures “the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) or under the Trade and Merchandise Marks Act, 1958 (43 of 1958)” shall be substituted; and
- (b) in clause (e), for the words, sign and figures “clause (8) of section 167 of the Sea Customs Act, 1878 (8 of 1878)”, the words, sign and figures “section 135 of the Customs Act, 1962 (52 of 1962)” shall be substituted.

13. Amendment of section 37.—In section 37 of the principal Act, for the words, sign and figure “the Opium Act, 1878 (1 of 1878)”, the words, sign and figure “the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)”, shall be substituted.

14. Amendment of section 46.—In sub-section (2) of section 46 of the principal Act, for the words, sign and figures “XIV of the Code of Criminal Procedure, 1898 (5 of 1898)”, the words, sign and figures “XII of the Code of Criminal Procedure, 1973, (2 of 1974)” shall be substituted.

15. Amendment of section 50.—In section 50 of the principal Act, for the figure “1898”, the figure “1973” shall be substituted.

16. Substitution of section 57.—For the existing section 57 of the principal Act, the following shall be substituted, namely :—

“57. **Protection of action taken in good faith.**—No suit, prosecution or other legal proceeding shall lie against the State Government or any Officer of the State Government or any other person exercising any power or discharging any functions or performing any duties under this Act, for anything in good faith done or ordered to be done or intended to be done under this Act or any rule or order made thereunder or under any other law for the time being in force relating to the excise revenue”.

17. Amendment of section 59.—After sub-clause (iii) of clause (f) of section 59 of the principal Act, the following new sub-clause (iii-a) shall be inserted, namely :—

“(iii-a) the price above which any intoxicant shall not be sold or supplied;”

18. Amendment of section 61.—In section 61 of the principal Act,—

(i) in sub-section (1), for the words and signs “two thousand rupees, and if found in possession of 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.”, the words and sign “five thousand rupees;” shall be substituted; and

(ii) to sub-section (1), the following proviso shall be added, namely :—

“Provided that in the case of an offence relating to the possession of—

(i) a working still for the manufacture of any intoxicant, such imprisonment shall not be less than one year and such fine shall not be less than five thousand rupees;

(ii) lahan, such imprisonment shall not be less than six months and such fine shall not be less than one thousand rupees;

(iii) country liquor manufactured otherwise than in a licensed distillery in Himachal Pradesh, in a quantity not exceeding ten bottles, each bottle containing 750 milliliters, such imprisonment shall not be less than three months and such fine shall not be less than five hundred rupees; and in a quantity exceeding ten bottles of the aforesaid capacity, such imprisonment shall not be less than six months, and such fine shall not be less than one thousand rupees;

(iv) foreign liquor other than—

(a) manufactured in a licensed distillery or brewery in India; or

(b) imported into India on which custom duty is leviable under the Customs Tariff Act, 1975 (51 of 1975), or the Customs Act, 1962 (52 of 1962);

such imprisonment shall not be less than six months and such fine shall not be less than two thousand rupees.”

19. Amendment of section 62.—In section 62 of the principal Act,—

(i) for the existing heading, the following shall be substituted, namely :—

“Penalty for contravention of sections 29 and 30 etc.”;

(ii) in clause (b), for the words “any man under the age of twenty-five years or women”, the words “any man under the age of twenty-one years or woman or any child” shall be substituted;

(iii) for the words "five hundred", the words "two thousand" shall be substituted.

20. Amendment of section 63.—In section 63 of the principal Act, for the words "one year" and "one thousand", the words "five years" and "five thousand" shall respectively be substituted.

21. Amendment of section 64.—In section 64 of the principal Act, for the words "three months" and "five hundred", the words "one year" and "two thousand" shall respectively be substituted.

22. Amendment of section 66.—In section 66 of the principal Act,—

- (a) in sub-section (1), for the words "three months and with fine which may extend to one thousand rupees", the words "one year and with fine which shall not be less than two thousand rupees" shall be substituted; and
- (b) in sub-section (2), for the words "two hundred", the words "two thousand", shall be substituted.

23. Amendment of section 68.—In section 68 of the principal Act, for the words "two hundred rupees", the words "one thousand rupees" shall be substituted.

24. Amendment of section 68-A.—In section 68-A of the principal Act,—

- (a) in the first proviso for the words "three years and a fine of two thousand rupees", the words "five years and a fine of five thousand rupees" shall be substituted; and
- (b) in the second proviso for the words "three years", the words "five years", shall be substituted.

25. Amendment of sections 69-A and 71.—In sub-section (2) of section 69-A and section 71 of the principal Act, for the figure "1898" wherever it occurs, the figure "1973" shall be substituted.

26. Amendment of section 72.—In section 72 of the principal Act,—

- (a) for the figure "1898" the figure "1973" shall be substituted; and
- (b) for the existing proviso, the following proviso shall be substituted, namely:—

"Provided that the offences punishable under clauses (i) and (ii) of the proviso to sub-section (1) of section 61 and of possession of country liquor and foreign liquor in a quantity exceeding ten bottles of 750 millilitres capacity each; punishable under clauses (iii) and (iv) of the proviso to sub-section (1) of section 61 shall be non-bailable".

27. Amendment of section 73.—In sub-section (4) of section 73 of the principal Act, for the words, figures and signs "sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure, 1898; (5 of 1898)" the words,

sign and figures "Chapter XXXIII of the Code of Criminal Procedure, 1973 (2 of 1974)" shall be substituted.

THE PUNJAB EXCISE (HIMACHAL PRADESH SECOND AMENDMENT) ACT, 1989

(Act No. 4 of 1990)¹

ARRANGEMENT OF SECTIONS

Sections:

1. Short title.
2. Amendment of section 3.
3. Amendment of section 7.
4. Amendment of section 24.
5. Insertion of new section 24-A.
6. Amendment of section 26.
7. Amendment of section 27.
8. Amendment of section 28.
9. Substitution of section 30.
10. Amendment of section 31.
11. Amendment of section 36.
12. Amendment of section 37.
13. Amendment of section 46.
14. Amendment of section 50.
15. Amendment of section 54.
16. Substitution of section 57.
17. Amendment of section 59.
18. Amendment of section 61.
19. Amendment of section 62.
20. Amendment of section 63.
21. Insertion of section 63-A.
22. Amendment of section 64.
23. Amendment of section 66.
24. Amendment of section 68.
25. Amendment of section 68-A.
26. Amendment of sections 69-A and 71.
27. Amendment of section 72.
28. Amendment of section 73.
29. Amendment of section 75.

THE PUNJAB EXCISE (HIMACHAL PRADESH SECOND AMENDMENT) ACT, 1989.

(Received the assent of the Governor, Himachal Pradesh on the 7th February, 1990 and published in Hindi in R.H.P. Extra., dated 8th February, 1990 at page 209-214 and in English in R.H.P. Extra., dated 8th February, 1990, at page 215-219)

An act further to amend the Punjab Excise Act, 1914 (Punjab Act No 1 of 1914) as applied to the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966, vide the Himachal

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For statement of Objects and Reasons See R.H.P. Extra., dated

Pradesh (Application of Laws) Order, 1948 and the Bilaspur (Application of Laws Order, 1949.

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Fortieth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Punjab Excise (Himachal Pradesh Second Amendment) Act, 1989

2. **Amendment of section 3.**—In section 3 of the Punjab Excise Act, 1914, (1 of 1914) as in force in the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966, (hereinafter called the principal Act),—

- (a) in item (iv) of clause (13), for the words and figure “the Dangerous Drugs Act, 1930 (2 of 1930)”, the words and figure “the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)” shall be substituted; and
- (b) clause (15) shall be omitted.

3. **Amendment of section 7.**—In section 7 of the principal Act, for the words, signs and figures “the Sea Customs Act, 1878, (8 of 1878), the Cantonment Act, 1910 (15 of 1910) of the Indian Tariff Act, 1894 (8 of 1894)”, the words, signs and figures “the Customs Act, 1962 (52 of 1962), the Cantonment Act, 1924 (2 of 1924) or the Customs Tariff Act, 1975 (51 of 1975)” shall be substituted.

4. **Amendment of section 24.**—For sub-section (2) of section 24 of the principal Act, the following sub-section (2) shall be substituted, namely:—

“(2) Sub-section (1) shall not apply to any intoxicant in the possession of any Excise Officer, common carrier or warehouse-man as such”.

5. **Insertion of new section 24-A.**—After section 24 of the principal Act, the following new section 24-A, shall be inserted, namely:—

“24-A.—Possession of unused and printed labels, corks, etc. by certain persons to be punishable.—No person shall have in his possession any unused and printed label, cork, capsule or seal, duly approved by any authority under this Act or under any rule or order made thereunder for use by a person licensed to establish or work a distillery or brewery or to bottle liquor, or any other label, cork capsule, or seal which is an imitation of such unused and printed label, cork, capsule, or seal, as the case may be:

Provided that nothing herein shall apply to—

- (a) a person licensed to establish or work a distillery or brewery or to bottle liquor; or
- (b) a person who, in execution of an order received from a person specified in clause (a), manufactures or prints any such label, cork, capsule or seal”.

6. **Amendment of section 26.**—The words and letter “except Part-B States” occurring in sub-section (3) of section 26 of the principal Act shall be omitted.

7. Amendment of section 27.—For the words “any person” occurring in sub-section (1) of section 27 of the principal Act, the words “any man not below the age of twenty five years” shall be substituted.

8. Amendment of section 29.—For word “eighteen” wherever it occurs in section 29 of the principal Act, the word “twenty-five” shall be substituted.

9. Substitution of section 30.—For section 30 of the principal Act, the following new section 30 shall be substituted, namely :—

“30. Prohibition of employment of children and of men under the age of twenty-one 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 twentyone years or any woman or any child in any part of such premises in which such liquor or intoxicating drug is consumed by the public”.

10. Amendment of section 31.—For the existing proviso of section 31 of the principal Act, the following proviso shall be substituted, namely :—

“Provided that the duty shall not be so imposed on any article which has been imported into India and was liable on importation to duty under the Customs Tariff Act, 1975, (51 of 1975) or the Customs Act, 1962 (52 of 1962).”

11. Amendment of section 36.—In section 36 of the principal Act,—

(a) in clause (d), for the words, signs and figures “the Dangerous Drugs Act, 1930 (2 of 1930) or under the Merchandise Marks Act, 1889 (14 of 1889)”, the words, signs and figures “the Narcotic Drugs and Psychotropic Substances Act, 1985, (61 of 1985) or under the Trade and Merchandise Marks Act, 1958 (43 of 1958) shall be substituted; and

(b) in clause (e), for the words, signs and figures, “clause (8) of section 167 of the Sea Customs Act, 1978 (8 of 1878)”, the words, sign and figures, “section 135 of the Customs Act, 1962 (52 of 1962)” shall be substituted.

12. Amendment of Section 37.—In section 37 of the principal Act, for the words, sign and figure “the Opium Act, 1878, (1 of 1878); the words, sign and figures “the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)” shall be substituted.

13. Amendment of section 46.—In sub-section (2) of section 46 of the principal Act, for the words, sign and figures “XIV of the Code of Criminal Procedure, 1898 (5 of 1898)”, the words, sign and figures “XII of the Code of Criminal Procedure, 1973 (2 of 1974)” shall be substituted.

14. Amendment of section 50.—In section 50 of the principal Act,—

(a) for the figures “1898” the figures “1973” shall be substituted; and

- (b) in second proviso, for the word "Magistrate", the words "Judicial Magistrate" shall be substituted.

15. Amendment of section 54.—In section 54 of the principal Act,—

- (a) in sub-section (2), for the words "a Magistrate" occurring for the first time, the words "an Executive Magistrate" shall be substituted; and
- (b) in sub-section (3), for the words "any Magistrate", the words "any Executive Magistrate" shall be substituted.

16. Substitution of section 57.—For the existing section 57 of the principal Act, the following new section 57 shall be substituted, namely:—

"57. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against the State Government or any Officer of the State Government or any other person exercising any power or discharging any functions or performing any duties under this Act, for anything in good faith done or ordered to be done or intended to be done under this Act or any rule or order made thereunder or under any other law for the time being force relating to the excise revenue".

17. Amendment of section 59.—After sub-clause (iii) of clause (f) of section 59 of the principal Act, the following new sub-clause (iii-a) shall be inserted, namely:—

"(iii-a) the price above which any intoxicant shall not be sold or supplied;"

18. Amendment of section 61.—In section 61 of the principal Act,—

- (i) in sub-section (1) for the words "two years and with fine which may extend to 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.", the words and sign "three years and with fine which may extend to five thousand rupees;" shall be substituted; and

- (ii) to sub-section (1), the following proviso shall be added, namely:—

"Provided that in the case of an offence relating to the possession of—

- (i) a working still for the manufacture of any intoxicant, such imprisonment shall not be less than one year and such fine shall not be less than five thousand rupees;
- (ii) than such imprisonment shall not be less than six months and such fine shall not be less than one thousand rupees;
- (iii) country liquor manufactured otherwise than in a licensed distillery in Himachal Pradesh, in a quantity not exceeding ten bottles, each bottle containing 750 millilitres, such imprisonment shall not be less than three months and such fine shall not be less than five hundred rupees; and in a quantity exceeding ten bottles of the aforesaid capacity, such imprisonment shall not be less than six months and such fine shall not be less than one thousand rupees;

- (iv) foreign liquor other than—
 - (a) manufactured in a licensed distillery or brewery in India; or
 - (b) imported into India on which custom duty is leviable under the Customs Tariff Act, 1975, (51 of 1975) or the Customs Act, 1962 (52 of 1962).

such imprisonment shall not be less than six months and such fine shall not be less than two thousand rupees”.

19. Amendment of section 62.—In section 62 of the principal Act—

- (i) for the existing heading, the following shall be substituted, namely :—
“Penalty for contravention of sections 29 and 30 etc.”,
- (ii) in clause (a) for the word “eighteen”, the word “twenty-five” shall be substituted;
- (iii) in clause (b), for the words “any child under the age of sixteen years or women” the words “any man under the age of twenty-one years or any woman or any child” shall be substituted; and
- (iv) after clause (e) for the words “five hundred”, the words “two thousand” shall be substituted.

20. Amendment of section 63.—In section 63 of the principal Act, for the words “one year” and “one thousand”, the words “five years” and “five thousand” shall respectively be substituted.

21. Insertion of section 63-A.—After section 63 of the principal Act, the following new section 63-A shall be inserted, namely :—

“63-A. Penalty for possession of unused and printed labels, corks, etc. in contravention of section 24-A.—Whoever in contravention of the provisions of section 24-A has in his possession any unused and printed label, cork, capsule or seal, or an imitation thereof, shall be punishable with imprisonment for a term which may extend to six months and with fine.”

22. Amendment of section 64.—In section 64 of the principal Act, for the words “three months” and “five hundred”, the words “one year” and “two thousand” shall respectively be substituted.

23. Amendment of section 66.—In section 66 of the principal Act,—

- (a) in sub-section (1), for the words, “three months and with fine which may extend to one thousand rupees”, the words “one year and with fine which shall not be less than two thousand rupees” shall be substituted; and
- (b) in sub-section (2) for the words “two hundred”, the words “two thousand” shall be substituted.

24. Amendment of section 68.—In section 68 of the principal Act, for the words “two hundred rupees”, the words “one thousand rupees” shall be substituted.

25. Amendment of section 68-A.—In section 68 -A of the principal Act,—

- (a) in the first proviso for the words "three years and a fine of two thousand rupees", the words "five years and a fine of five thousand rupees" shall be substituted; and
- (b) in the second proviso for the words "three years", the words "five years" shall be substituted.

26. Amendment of sections 69-A and 71.—In sub-section (2) of section 69-and section 71 of the principal Act, for the figure "1898" wherever it occurs, the figure "1973" shall be substituted.

27. Amendment of section 72.—In section 72 of the principal Act,—

- (a) for the figure "1898", the figure "1973" shall be substituted; and
- (b) for the existing proviso, the following proviso shall be substituted, namely :—

"Provided that the offences punishable under clauses (i) and (ii) of the proviso to sub-section (1) of section 61 and of possession of country liquor and foreign liquor in a quantity exceeding ten bottles of 750 millilitres capacity each, punishable under clauses (iii) and (iv) of the proviso to sub-section (1) of section 61 shall be non-bailable".

28. Amendment of section 73.—In sub-section (4) of section 73 of the principal Act, for the words, figures and signs, "sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure, 1898" (5 of 1898 the words, sign and figures "Chapter XXXIII of the Code of Criminal Procedure, 1973", (2 of 1974), shall be substituted.

29. Amendment of section 75.—In section 75 of the principal Act, for the word "magistrate" wherever it occurs the words "Judicial Magistrate" shall be substituted.

NOTIFICATIONS

UNDER

THE PUNJAB EXCISE ACT, 1914

APPOINTMENTS AND DELEGATIONS

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 31st July, 1990

No.Rev-D (A) 1-17/89.—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 28 of the Himachal Pradesh Land Revenue Act, 1954 (Act No. 6 of 1954), and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer on the Deputy Excise and Taxation Commissioner and Assistant Excise and Taxation

Commissioner, all the powers of a Collector under the said Act, exercisable by them within the local limits of their jurisdiction as Deputy Excise and Taxation Commissioner, Assistant Excise and Taxation Commissioner, as the case may be, so far as these are necessary for the collection of Excise and Taxation revenues under the following Acts administered by the Excise and Taxation Department, namely:—

1. The Central Sales Tax Act, 1956.
2. The Himachal Pradesh General Sales Tax Act, 1968.
3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.
4. The Himachal Pradesh Entertainments Duty Act, 1968.
5. The Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968.
6. The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976.
7. The Himachal Pradesh Taxation on Luxuries (in Hotels and Lodging Houses) Act, 1979.
8. The Punjab Excise Act, 1914 (1 of 1914) as applicable to the State of Himachal Pradesh.
9. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
10. The Narcotics and Psychotropic Substances Act, 1985.
11. The East Punjab Molasses (Control) Act, 1948 as applicable to the State of Himachal Pradesh.

(R. H.P. Dated 2-12-1990 P. 1106).

EXEMPTION FROM THE PROVISION OF THE ACT

Shimla-2, the 15th January, 1990

No. EXN.11-35/74-E&T-Vol.II.—In supersession of this Department notification of even number dated 6th December, 1989 and in exercise of the powers conferred by section 56 of the Punjab Excise Act, 1914 (Act No. 1 of 1914) as applied to the areas comprised in Himachal Pradesh immediately before 1st November, 1966 as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to grant *ex-post facto* approval to exempt from the payment of assessed fee @Rs. 13/- per bulk litre on IMFL/Rum for 450 troops of headquarters, 87 Mountain Brigade, C/o 56 A.P.O. upto 15th November, 1989.

The above quantity of liquor shall be procured through the C.S.D.

(R.H.P. Extra Dated 19-1-1990. P. 72).

Shimla-2, the 12th September, 1990

No.11-35/74-E&T-Vol.III.—In exercise of the powers conferred by section 56 of the Punjab Excise Act, 1914 (Act No 1 of 1914) as applied to the areas comprised in Himachal Pradesh immediately before the 1st November, 1966 as in force in the areas added to Himachal Pradesh under section 4 of the Punjab Re-organisation Act, 1966 and all other powers enabling him in this behalf the Governor, Himachal Pradesh, is pleased to exempt the following quantity of liquor (Whisky) Rum and Beer for use by the Army 3/3 Gorkha Rifles for celebration of Golden Jubilee from 27th September to 1st

October, 1990 from the payment of assessed fee not exceeding Rs. 35,000 (Rupees thirty five thousand) only :—

	Qty.
Whisky	1200 Bottles (100) cases)
Rum	1800 Bottles (150) cases)
Beer	600 Bottles (50 cases)

2. The above quantity of liquor shall be procured through the C.S.D.(I).

(R.H.P. Extra. dated 12-10-1990 P. 2094).

**EXCISE AND TAXATION DEPARTMENT
NOTIFICATION**

Shimla-2, the 20th December, 1990

No.11-35/74-E&T-Vol.III.—In exercise of the powers conferred by section 56 of the Punjab Excise Act, 1914 (Act No. 1 of 1914) as applied to the areas comprised in Himachal Pradesh immediately before the 1st November, 1966 as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to exempt the following quantity of Liquor/Beer for use by the Army, 539-ASC Battalion and Headquarters PH and HP area, for the celebration of their 5th ABC re-union in the month of December, 1990 from the payment of assessed fee not exceeding Rs. 2,712.25 p. (Rupees twenty thousand seven hundred twelve and twenty five paise) only :—

1. Whisky/Brandi/Gin	70 Bottles	
2. Rum	1000 "	For 539 ASC Bn.
3. Beer	200 "	
1. Rum	720 "	
2. Whisky	180 "	For Hq. PH and HP
3. Gin	48 "	Area.
4. Brandy	96 "	
5. Beer	420 "	

2. The above quantity of liquor shall be procured through the CSD.(I)

(R.H.P. Extra., dated 29-12-90, P. 2453-54).

NOTIFICATION

UNDER

THE EAST PUNJAB MOLASSES (CONTROL) ACT, 1948

APPOINTMENTS AND DELEGATIONS

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 31st July, 1990

No.Rev-D(A)1-17 /89.—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 28 of the Himachal Pradesh Land

Revenue Act, 1954 (Act No. 6 of 1954), and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to confer on the Deputy Excise and Taxation Commissioner and Assistant Excise and Taxation Commissioner, all the powers of a Collector under the said Act, exercisable by them within the local limits of their jurisdiction as Deputy Excise and Taxation Commissioner, and Assistant Excise and Taxation Commissioner, as the case may be, so far as these are necessary for the collection of Excise and Taxation revenues under the following Acts administered by the Excise and Taxation Department, namely :—

1. The Central Sales Tax Act, 1956.
2. The Himachal Pradesh General Sales Tax Act, 1968.
3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.
4. The Himachal Pradesh Entertainments Duty Act, 1968.
5. The Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968.
6. The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976.
7. The Himachal Pradesh Taxation on Luxuries (in Hotels and Lodging Houses) Act, 1979.
8. The Punjab Excise Act, 1914 (1 of 1914) as applicable to the State of Himachal Pradesh.
9. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
10. The Narcotics and Psychotropic Substances Act, 1985.
11. The East Punjab Molasses (Control) Act, 1948 as applicable to the State of Himachal Pradesh.

(R.H.P. dated 29-12-1990, P. 1106).

NOTIFICATION

UNDER

THE PUNJAB RESUMPTION OF JAGIRS ACT, 1957

[Authoritative English text of notification No. Rev. D(F)7-1/90, dated 19th January, 1990, issued in Hindi and published in R.H.P., Extra, dated 29-1-1990, P. 143].

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 19th January, 1990

No. Rev.D(F)7-1/90.—Whereas the management of areas known as "Khutlehar Jagir Forests" is a "Jagir" under clause (d) of sub-section (1) section 2 of the Punjab Resumption of Jagirs Act, 1957 (Punjab Act No. 39 of 1957);

And whereas all the Jagirs in the erstwhile State of Punjab stand extinguished and resumed by the State Government under section 3 of the Punjab Resumption of Jagirs Act, 1957 (Punjab Act No. 39 of 1957) with effect from 14-11-1957, i.e. the date on which or from which the said Act came into force;

was declared as urban area under clause (j) of section 2 of the East Punjab Urban Rent Restriction Act, 1949 vide notification No. 5695-ICI-65-23008, dated 29-6-1965 and published in the Punjab Government Gazette dated 9-7-1965.

Whereas thereafter the East Punjab Urban Rent Restriction Act, 1949, was repealed by the Himachal Pradesh Urban Rent Control Act, 1971, while all suits and other proceedings under said Act, pending at the commencement of this Act, before any Court or other authority were served and to be disposed off in accordance with the provisions of repealed Act. The Himachal Pradesh Urban Rent Control Act, 1971 has also been repealed by the Himachal Pradesh Rent Control Act, 1987.

Now, in exercise of the powers conferred by clause (k) of section 2 of the Himachal Pradesh Urban Rent Control Act, 1987 read with section 20 of Himachal Pradesh General Clauses Act, 1968, the Governor, Himachal Pradesh, is pleased to rescind the said notification with immediate effect. Provided that the cases instituted under the said repealed Acts or the Himachal Pradesh Rent Control Act, 1987 as the case may be, in various courts and other authorities, if any, having jurisdiction over said area shall be disposed off in accordance with the provisions of the said repealed Acts, or the Himachal Pradesh Urban Rent Control Act, 1987, as the case may be.

(R.H.P. Extra., dated 29-4-1995, p. 2946).

THE PUNJAB EXCISE (HIMACHAL PRADESH AMENDMENT) ACT, 1995

(Act No. 8 of 1995)

ARRANGEMENT OF SECTIONS

SECTIONS :

1. Short title.
2. Insertion of section 26-A.
3. Amendment of section 61.
4. Amendment of section 63.
5. Insertion of section 65-A.
6. Amendment of section 68-A.
7. Amendment of section 72.
8. Amendment of section 80.

(Received the assent of the Governor, Himachal Pradesh on the 22nd June, 1995 and was published in Hindi and English in R.H.P. Extra., dated 23-6-1995, p. 2568-2570 and 2571-2573).

Further to amend the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, (31 of 1966); and as applied to the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966, vide the Himachal

*Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons See RHP Extra dated 24-3-1995, p. 1152 and 1156

Pradesh (Application of Laws) Order, 1948 and the Bilaspur (Application of Laws) Order, 1949.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-sixth Year of the Republic of India as follows :—

1. Short title.—This Act may be called the Punjab Excise (Himachal Pradesh Amendment) Act, 1995.

2. Insertion of section 26-A.—After section 26 of the Punjab Excise Act 1914, (1 of 1914) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) ; and as applied to the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966 (hereinafter called the principal Act), the following section 26-A, shall be inserted, namely :—

“26-A. *Prohibition of sale etc. of adulterated liquor.*—No licensed vendor and no person in the employ of such vendor or acting on his behalf shall adulterate any liquor, which the vendor is licenced to sell, in such a manner as to change the strength fixed and quality of such liquor and no such vendor or person shall possess, store, sell or expose for sale, any such adulterated liquor.”

3. Amendment of section 61.—In section 61 of the principal Act,—

(i) In sub-section (1),—

(a) for the words “five thousand”, the words “two lakh” shall be substituted;

(b) in the proviso,—

(i) in part (i), for the words “one year” and “five thousand” the words “three years” and “one lakh” shall be respectively substituted;

(ii) in part (ii), for the words “six months” and “one thousand”, the words “one year” and “fifty thousand” shall respectively be substituted;

(iii) in part (iii), for the words “three months”, “five hundred”, “six months” and “one thousand”, the words “six months”, “five thousand”, “one year” and “ten thousand” shall respectively be substituted; and

(iv) in part (iv), for the words “six months” and “two thousand”, the words “one year” and “twenty thousand” shall respectively be substituted; and

(ii) in sub-section (2), for the words “with imprisonment for a term which may extend to two years and fine which may extend to two thousand rupees”, the signs “,—” shall be substituted and thereafter the following paras shall be added, namely :—

“(f) where such contravention relates to an offence specified in clauses (a), (c) (d) and (e) with imprisonment for a term which shall not be less than six months but which

may extend to two years and shall also be liable to fine which shall not be less than fifty thousand rupees but which may extend to two lakh rupees; and

- (ii) where such contravention relates to an offence specified in clause (b), with imprisonment for a term which may extend to five years and shall also be liable to fine which may extend to fifty thousand rupees"; and
- (iii) after sub-section (2), the following sub-section shall be added, namely :—

“(3) Notwithstanding anything contained in sub-section (1), where any contravention relates to intoxicating drugs, such contravention shall be punishable under section 20 or section 27 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) as the case may be.”

4. Amendment of section 63.—In section 63 of the principal Act, for the words “five thousand”, the words “one lakh” shall be substituted.

5. Insertion of section 65-A.—After section 65 of the principal Act, the following section 65-A shall be inserted, namely :—

“65-A. *Penalty for sale etc. of adulterated liquor by licensee or his servants.*—Notwithstanding anything contained in section 65 of this Act, if any licensed vendor, or any person in his employ or acting on his behalf, possesses, stores, sells, or exposes for sale any adulterated liquor in contravention of section 26-A of this Act, he shall be punishable with a fine which shall not be less than twenty-five thousand rupees but which may extend to one lakh rupees.”

6. Amendment of section 68-A.—In section 68-A of the principal Act,—

- (a) in the first proviso, the words “five thousand”, the word “two lakh” shall be substituted; and
- (b) for the second and the third provisos, the following provisos shall be substituted, namely ;—
“Provided further that the enhanced punishment shall not in any way affect the minimum sentences prescribed for the offences specified in the proviso to sub-section (1) of section 61 :

Provided further that where any contravention relates to intoxicating drugs, such contravention shall be punishable under section 31 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)”.

7. Amendment of section 72.—In section 72 of the principal Act, in the proviso, after the word and figures “section 61”, but before the words “shall be”, the words and figures “ and the offences punishable under section 63” shall be inserted.

8. Amendment of section 80.—In section 80 of the principal Act, in sub-section (1),—

- (a) after the word and figure "section 65", the signs , word, figure and letter, "section 65-A" shall be inserted; and
 (b) at the end, the following proviso shall be added, namely:—

"Provided that in respect of the offence punishable under section 65-A, the Collector shall not accept from the accused person a sum of money by way of composition which is less than twenty-five thousand rupees."

NOTIFICATION

UNDER

THE SIKH GURUDWARAS ACT, 1925

(Issued and published in Hindi in R. H. P. Extra., dt. 16-8-1995, p. 3445),

APPOINTMENTS AND DELEGATIONS

PANCHAYATI RAJ DEPARTMENT

NOTIFICATION

Shimla-171002, the 4th August, 1995.

No. PCH-HA (3) 2/95.—In exercise of the powers conferred by clause (17) of section 2 of Sikh Gurudwaras Act, 1925, the Governor, Himachal Pradesh, is pleased to appoint the Director-cum-Addition Secretary (Panchayats) to the Government of Himachal Pradesh, as Commissioner, Gurudwara Elections, to perform the duties of the Commissioner, Gurudwara Elections in relation to the elections of members of Committees constituted for the notified Sikh Gurudwaras located within the State of Himachal Pradesh in addition to his own duties.

(R.H.P. Extra, dated 16-8-1995 p. 3446)

NOTIFICATION

UNDER

THE ARMS ACT, 1959

EXEMPTION

HOME DEPARTMENT

NOTIFICATION

Shimla-171002, the 26th April, 1995

No. Home (A) F (12) 1/92-II.—Whereas the Forest Department, Government of Himachal Pradesh have informed that they have created

**THE PUNJAB EXCISE (HIMACHAL PRADESH AMENDMENT)
ACT, 1999**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title.
2. Amendment of section 65-A.
3. Amendment of section 80.

**THE PUNJAB EXCISE (HIMACHAL PRADESH AMENDMENT)
ACT, 1999**

(Act No. 9 of 1999)¹

(Received the assent of the Governor on 3rd May, 1999 and was published in Hindi and English in R.H.P. Extra, dated 4.5.1999, p. 1583-1584).

An Act further to amend the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966); and as applied to the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966, vide the Himachal Pradesh (Application of Laws) Order, 1948 and the Bilaspur (Application of Laws) Order, 1949.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fiftieth Year of the Republic of India as follows:-

1. Short title.- This Act may be called the Punjab Excise (Himachal Pradesh Amendment) Act, 1999.

2. Amendment of section 65-A.- In section 65-A of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966; and as applied to the area which comprised in Himachal Pradesh immediately before the 1st day of November, 1966 (hereinafter called the principal Act), for the words "twenty five thousand", the word "five thousand" shall be substituted.

3. Amendment of section 80.- In section 80 of the principal Act, in sub-section (1), in the proviso, for the words "twenty five thousand", the words "five thousand" shall be substituted.

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., dated 5.4.1999, p. 1194 & 1196.

Himachal Pradesh General Clauses Act, 1968 is pleased to order that the flat rate of water charges for domestic connection mentioned under the head "II-Urban-Areas" the provisions of conditions No. (ii) and (iii) shall be frozen at the rate of Rs. 40/- per month per connection.

(R.H.P.Extra dated, 27.7.2001. P. 1619)

**THE PUNJAB EXCISE (HIMACHAL PRADESH AMENDMENT)
ACT, 2001**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title
2. Insertion of section 61-A
3. Amendment of section 65.

**THE PUNJAB EXCISE (HIMACHAL PRADESH (AMENDMENT)
ACT, 2001**

(ACT NO. 13 OF 2001)¹

(Received the assent of the Governor on 18th May, 2001 and was published in Hindi and English in R.H.P.Extra dated 22nd May, 2001 p 541-544))

An Act further to amend the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966); and as applied to the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966 vide the Himachal Pradesh (Application of Laws) Order, 1948 and the Bilaspur (Application of Laws) Order, 1949.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-second Year of the Republic of India, as follows:-

1. Short title.- This Act may be called the Punjab Excise (Himachal Pradesh) Amendment Act, 2001.

2. Insertion of section 61-A.- After section 61 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966); and as applied

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R.H.P. Extra., dated 30.3.2001, P.6094 &6098.

to the areas which comprised in Himachal Pradesh immediately before the 1st day of November, 1966 (hereinafter referred to as 'principal Act'), the following new section shall be inserted, namely :-

"61-A. Composition of certain offences.- (1) Notwithstanding anything contained in sub-section (1) of section 61, any offence, whether committed before or after the commencement of the Punjab Excise (Himachal Pradesh) Amendment Act, 2001, relating to the imports, exports, transportation or possession upto 60 litres of lagan or upto 18 bulk litres of liquor may either before or after the institution of the prosecution, be compounded by the Judicial Magistrate of the 1st Class, for an amount which shall not be less than one thousand rupees but shall not exceed twenty five thousand rupees.

(2) Where an offence has been compounded under sub-section (1), the offender, if in custody, shall be discharged and no further proceeding shall be taken against him in respect of such offence:

Provided that if a person commits an offence specified in sub-section (1) for more than three times, the same shall not be compounded.

(3) When a case has been compounded under sub-section (1), the Judicial Magistrate of the 1st Class may make such order as he thinks fit for the disposal of the case property."

3. Amendment of section 65.- In section 65 of the principal Act, for the words, brackets, letters and signs "in case (a) with fine which may extend to two hundred rupees, and in case (b) or in case (c) with fine which may extend to five hundred rupees", the words "with fine which may extend to twenty five thousand rupees but shall not be less than five thousand rupees" shall be substituted.
