



The Pondicherry Excise Act, 1970

Act 12 of 1970

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THE PONDICHERRY EXCISE ACT, 1970

No. 12 of 1970)

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THE PONDICHERRY EXCISE ACT, 1970

(Act No. 12 of 1970)

28th May, 1970.

AN ACT

to provide for a uniform law relating to the production, manufacture, possession, import, export, transport, purchase and sale of liquor and intoxicating drugs and the levy of duties of excise thereon, in the Union territory of Pondicherry, and for matters connected therewith.

BE it enacted by the Legislative Assembly of Pondicherry in the Twenty-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (1) This Act may be called the Pondicherry Excise Act, 1970.
- (2) It extends to the whole of the Union territory of Pondicherry.
- (3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—
 - (1) “beer” includes ale, stout and porter and all other fermented liquors usually made from malt;
 - (2) “to bottle” means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture be employed or not and includes re-bottling;
 - (3) “cultivation” includes the tending or protection of a plant during growth and does not necessarily imply raising it from seed;
 - (4) “denatured” means subjected to a process prescribed for the purpose of rendering unfit for human consumption;
 - (5) “Deputy Commissioner” means any person appointed under section 4 to exercise the powers and to perform the duties of the Deputy Commissioner under this Act;

1. The Act came into force on the 10th day of June, 1970 vide Notification No. B-7289/69, dated 10 June 1970.

(6) "excisable article" means,—

(a) any liquor;

(b) any intoxicating drug;

(c) opium; or

(d) other narcotic drugs, narcotics and non-narcotic drugs which the Government may, by notification, declare to be an excisable article;

(7) "Excise Commissioner" means the officer appointed as Excise Commissioner under section 3;

(8) "excise duty" and "countervailing duty" means any such excise duty or countervailing duty, as the case may be, as is mentioned in Entry 51 of List II of the Seventh Schedule to the Constitution;

(9) "Excise Inspector" means an Officer appointed under section 5;

(10) "Excise Officer" means the Excise Commissioner, a Deputy Commissioner, or any officer or other person lawfully appointed or invested with powers under section 5;

(11) "excise revenue" means revenue derived or derivable from any duty, fee, tax, rent, fine or confiscation imposed or ordered under the provisions of this Act or any other law for the time being in force relating to liquor or intoxicating drugs;

(12) "export" means to take out of the Union territory otherwise than from a Customs station as defined under section 2 of the Customs Act, 1962 (Central Act 52 of 1962);

(13) "foreign liquor" includes all liquors other than Indian liquor;

(14) "Government" means the Administrator of the Union territory appointed by the President of India under article 239 of the Constitution of India;

(15) "import", except in the phrase "import into India", means to bring into the Union territory otherwise than from a Customs station as defined under section 2 of the Customs Act, 1962. (Central Act 52 of 1962);

(16) "Indian liquor" includes all liquor produced or manufactured in India;

(17) "intoxicant" means any liquor as defined in clause (19) or any intoxicating drug as defined in clause (18) :

(18) "intoxicating drug" means,—

(a) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant including all forms known as bhang, siddi or ganja ;

(b) 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 ;

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

(d) any other intoxicating or narcotic substance which the Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf or manufactured drug as defined under section 2 of the Dangerous Drugs Act, 1930 (Central Act 2 of 1930).

(19) "liquor" includes—

(a) spirits of wine, denatured spirits, wine, beer, toddy and all liquids consisting of or containing alcohol ; and

(b) any other intoxicating substance, which the Government may, by notification, declare to be liquor for the purposes of this Act;

(20) "manufacture" includes every process whether natural or artificial, by which any fermented, spirituous or intoxicating liquor or intoxicating drug is produced or prepared and also re-distillation and every process for the rectification of liquor;

1[(20-A). "molasses" means the heavy, dark coloured residual syrup drained away in the final stage of the manufacture of jaggery or sugar containing in solution or suspension, sugars which can be fermented and includes any product formed by the addition to such syrup of any ingredient which does not substantially alter the character of such syrup, but does not include any article which the Government may, by notification, declare not to be molasses, for the purposes of this Act;]

(21) "notification" means a notification published in the Official Gazette;

(22) "place" includes a house, building, shop, booth, tent, vessel, raft and vehicle;

(23) "police station" includes any place which the Government may by notification, declare to be a police station for the purpose of this Act;

(24) "prescribed" means prescribed by rules made under this Act;

(25) "rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

(26) "sale" or "selling" includes any transfer otherwise than by way of gift;

(27) "spirit" means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

(28) "toddy" means fermented or unfermented juice drawn from a toddy tree;

1. Inserted by Act 7 of 1972, section 2.

(29) "toddy tree" includes the tree of coconut, palm, palmyra date, bagani or any tree of the species of palm or palmyra, the fermented or unfermented juice of which contains alcohol and from which toddy or liquor can be prepared;

(30) "transport" means to move from one place to another within the Union territory, whether the intervening area lies wholly within the Union territory or not;

(31) "Union territory" means the Union territory of Pondicherry.

CHAPTER II

ESTABLISHMENT AND CONTROL

Appointment of Excise Commissioner.

3. (1) The Government may by notification, appoint an officer not below the rank of a Collector, as Excise Commissioner for the Union territory, who, subject to the general or special orders of the Government in this behalf, shall be the chief controlling authority in all matters connected with the administration of this Act.

(2) The Excise Commissioner shall, in respect of the administration of this Act, exercise all the powers of the Collector and shall have the control of the administration of the Excise Department.

Appointment of Deputy Commissioner

4. (1) The Government may, by notification, appoint one or more Deputy Commissioners, who shall, within the limits of his or their jurisdiction, exercise such powers and perform such duties and functions as are assigned by or under the provisions of this Act to a Deputy Commissioner subject to such control as the Government may, from time to time, direct.

(2) For the purposes of this Act, all Deputy Commissioners shall be subordinate to the Excise Commissioner.

Appointment of Excise Inspectors and other subordinate officers.

5. (1) The Government may appoint Excise Inspectors to exercise the powers and to perform the duties in connection with detection, investigation and trial of offences under this Act.

(2) The Government may appoint subordinate officers of such classes and with such designations, powers and duties under this Act as it may think fit.

(3) The Government may, by notification, direct that all or any of the powers and duties assigned to an Excise Inspector or subordinate officer under sub-section (1) or sub-section (2), as the case may be, shall be exercised and performed by any officer of the Government.

Delegation.

6. The Government may, by notification, delegate its powers under section 5 to the Excise Commissioner.

CHAPTER III

IMPORT, EXPORT AND TRANSPORT

Import of intoxicant.

7. (1) No intoxicant shall be imported except under a permit granted by the Deputy Commissioner on payment of such countervailing duty and fees, as may be levied by or under this Act and on such other terms as may be prescribed :

Provided that the Deputy Commissioner may, subject to such restrictions and conditions as may be prescribed to ensure the collection of the countervailing duty, permit the import of any intoxicant without the payment of the countervailing duty :

Provided further that no countervailing duty shall be payable on any intoxicant which being liable to the payment of duty under the Indian Tariff Act, 1934 (Central Act 32 of 1934), or any other law, for the time being in force relating to the duties of customs on goods imported into India, it has been dealt with according to such law.

(2) A permit granted under sub-section (1), may be cancelled by the Deputy Commissioner for breach of any of the terms subject to which it was granted or for any other reason to be recorded in writing :

Provided that no permit shall be cancelled under this sub-section except after giving a reasonable opportunity to the holder of the permit for making any representation against such cancellation and after considering the representation, if any, received.

Export of intoxicant.

8. (1) No intoxicant shall be exported except under a permit granted by the Deputy Commissioner on payment of such fee as may be levied under this Act and on such terms as may be prescribed :

Provided that no intoxicant produced or manufactured in India shall, save as provided in section 65, be permitted to be exported unless the excise duty or countervailing duty to which such intoxicant is liable, has been paid.

(2) A permit granted under sub-section (1) may be cancelled by the Deputy Commissioner for breach of any terms subject to which it was granted or for any other reason to be recorded in writing :

Provided that no permit shall be cancelled under this sub-section except after giving a reasonable opportunity to the holder of the permit for making any representation against such cancellation and after considering the representation, if any, received.

Control and regulation of molasses.

1[8-A. (1) Except as otherwise provided in sub-sections (2) and (3) and subject to such rules as may be prescribed in this behalf,

1. Inserted by Act 7 of 1972, section 3.

no person shall import, export, transport, sell or have in his possession any quantity of molasses.

(2) The Government may, by general or special order, authorise any officer to grant licences for the import, export or sale of molasses.

(3) The Government may also authorise any officer to grant permits for the transport or possession of molasses.]

Prohibiting of transport of intoxicant.

9. The Government may, by notification, prohibit the transport of intoxicants or any kind of intoxicant from any local area into any other local area.

Transport of intoxicant.

10. No intoxicant exceeding such quantity as may be prescribed either generally or for any local area, shall be transported, except under a permit issued under section 11.

Permits for transport.

11. (1) The Deputy Commissioner or any other person duly empowered by the Government in that behalf may issue a permit for the transport of intoxicants.

(2) A permit under sub-section (1) may be either a general permit for definite periods and kinds of particular intoxicants or a special permit for specified occasions and particular consignments only:

Provided that a general permit shall be granted only to persons licensed under this Act and may cover any quantity of liquor transported at any one time not exceeding the quantity specified in the permit.

(3) Every permit under this section shall specify—

- (a) the name of the person authorised to transport intoxicants;
- (b) the period for which the permit is to be in force;
- (c) the quantity and description of intoxicants for which it is granted; and
- (d) any other particulars which may be prescribed.

(4) A permit granted under this section shall extend to and include servants and other persons employed by the grantee and acting on his behalf.

CHAPTER IV

MANUFACTURE, POSSESSION AND SALE

Manufacture etc., of excisable article prohibited except under a licence.

12. (1) No person shall,—

- (a) manufacture or collect an intoxicant; or
- (b) cultivate hemp plant; or
- (c) tap a toddy producing tree or draw toddy from any tree; or
- (d) construct or work a distillery or brewery; or
- (e) bottle liquor for sale; or
- (f) use, keep, or have in his possession, any materials, still, utensil, implement or apparatus, whatsoever for the purpose of manufacturing any intoxicant other than toddy,

except under the authority and subject to the terms and conditions of a licence granted by the Excise Commissioner in that behalf or under the provisions of section 17.

(2) A licence granted under this section shall extend to and include servants and other persons employed by the licensee and acting on his behalf.

Possession of excisable articles in excess of the quantity prescribed.

13. (1) The Government may, by notification, prescribe a limit of quantity for the possession of any intoxicant:

Provided that different limits may be prescribed for different qualities of the same article.

(2) No person shall have in his possession any quantity of any intoxicant in excess of the limit prescribed under sub-section (1), except under the authority and in accordance with the terms and conditions of—

(a) a licence for the manufacture, cultivation, collection, sale or supply of such article, or

(b) a permit granted by the Deputy Commissioner in that behalf.

Sale of excisable articles without licence prohibited.

14. (1) No intoxicant shall be sold except under the authority and subject to the terms and conditions of a licence granted in that behalf:

Provided that, subject to such restrictions and conditions as the Excise Commissioner may by general or special order specify,—

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

(b) a cultivator or owner of any plant from which an intoxicating drug is produced may sell without a licence those

portions of the plant from which the intoxicating drug is manufactured or produced, to any person licensed under this Act to sell, manufacture or export the intoxicating drug or to any officer, whom the Excise Commissioner may generally or specially authorise.

(2) A licence for sale under sub-section (1), shall be granted—

(a) by the Deputy Commissioner, if the sale is in an area within his jurisdiction, or

(b) by the Excise Commissioner, if the sale is in an area within the jurisdiction of more than one Deputy Commissioner:

Provided that subject to such conditions as may be determined by the Excise Commissioner, a licence for sale granted under the Excise law in force in any other part of India may be deemed to be a licence granted under this Act.

(3) Nothing in this section shall apply to the sale of any 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.

(4) Notwithstanding anything contained in sub-section (1) and (2), no club shall supply liquor to its members on payment of a price or of any fee or subscription except under the authority of and subject to the terms and conditions of a licence granted in that behalf by the Excise Commissioner and on payment of such fees according to a scale of fees to be fixed by the Government in this behalf.

Establishment of distilleries and warehouses.

15. (1) The Excise Commissioner may, with the previous sanction of the Government—

(a) establish a distillery, in which spirit may be manufactured under licence granted under section 12 on such conditions as the Government may impose;

- (b) discontinue any distillery so established;
- (c) license, on such conditions as the Government deems fit to impose, the construction and working of a distillery or brewery;
- (d) license a private bonded warehouse;
- (e) establish or license a warehouse wherein intoxicants may be deposited and kept without payment of duty; and
- (f) discontinue any warehouse so established.

(2) A warehouse established under sub-section (1), shall be for general accommodation to warehouse intoxicant subject to duty pending removal for local consumption or for export.

(3) Without the sanction of the Government, no intoxicant shall be removed from any distillery, brewery, warehouse or other place or storage established or licensed under this Act, unless the duty, if any, imposed under this Act has been paid or a bond has been executed for the payment thereof.

Power to grant lease of right to manufacture, etc.

16. (1) The Government may lease to any person, on such conditions and for such period as it may think fit, the exclusive or other right—

- (a) of manufacturing or supplying by wholesale or of both, or,
- (b) of selling by wholesale or by retail, or
- (c) of manufacturing or supplying by wholesale or of both, and of selling by retail,

any Indian liquor or intoxicating drug within any specified area.

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

Lessees permission to draw toddy.

17. Where a right to manufacture toddy has been leased under section 16, the Government may declare that the written permission of the lessee to draw toddy shall have the same force and effect as a licence under section 12 from the Excise Commissioner for that purpose.

Duties of licensees with regard to measurement and testing.

18. Every person, who manufactures or sells any intoxicant under a licence granted under this Act, shall be bound—

(a) to provide himself with such measures, weights and instruments as the Excise Commissioner may specify and to keep the same in good condition and on the licensed premises, and

(b) on the requisition of the Excise Officer duly empowered 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.

Prohibition of employment of children and of women.

19. (1) No person, who is licensed to sell any intoxicant for consumption on his premises shall, during the hours in which such premises are kept open for persons, employ or permit to be employed either with or without remuneration, any children under such age as the Government may prescribe in this behalf, in any part of such premises in which such excisable article is consumed by the public.

(2) No person who is licensed to sell any intoxicant for consumption at his premises shall, without the previous permission in writing of the Excise Commissioner or the Deputy Commissioner, during the hours in which such premises are kept open for persons, employ or permit to be employed either with or without remuneration, any women in any part of such premises in which such excisable article is consumed by the public.

(3) Every permission granted under sub-section (2) shall be endorsed on the licence and may be modified and withdrawn.

Closing of shops for the preservation of public peace.

20. (1) The District Magistrate (Independent) may, by notice in writing to the licensee, require that any shops in which any intoxicant is sold shall be closed at such times and for such period as he may think necessary for the preservation of the public peace.

(2) If any riot or any unlawful assembly is apprehended or occurs in the vicinity of any such shop, any Magistrate or any Police Officer not below the rank of a Sub-Inspector, who is present, may require such shop to be kept closed for such period as he may think necessary:

Provided that where a riot or unlawful assembly so occurs, the licensee shall, in the absence of such Magistrate or Officer, close the shop without any order and keep it closed during the continuance of such riot or unlawful assembly:

Provided further that the licensee shall not be entitled to any compensation for the closure of the shops ordered under this section.

CHAPTER V

EXCISE DUTY AND COUNTERVAILING DUTY

Excise duty or countervailing duty on excisable articles.

21. (1) The Government may, by notification, levy an excise duty on any excisable article manufactured or produced in the Union

territory under any licence or permit granted under this Act at such rate, not exceeding the rates mentioned in Schedule I as may be specified in the notification.

(2) The Government may by notification, levy a countervailing duty on any excisable article manufactured or produced elsewhere in India and imported into the Union territory under a licence or permit granted under this Act at such rates as may be specified in the notification, which may not exceed the rates of excise duty on similar excisable articles levied under sub-section (1).

(3) Different rates may be specified under sub-sections (1) and (2) for different kinds of excisable articles and for different modes of levying duties under section 22

Modes of levying duties.

22. Subject to such rules regulating the time, place and manner, as may be prescribed, the excise duty and countervailing duty under section 21 shall be levied in one or more of the following modes as may be prescribed, namely:—

(a) rateably on the quantity of any excisable article produced or manufactured in or issued from a distillery, brewery, manufactory or warehouse or imported into the Union territory;

(b) in the case of spirits or other liquors produced in any distillery established or any distillery, brewery or manufactory licensed under this Act, in accordance with its quality or strength, or 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;

(c) in the case of toddy, in the form of a tax on each variety of tree from which toddy is drawn;

(d) by fees on licences in respect of the manufacture or sale of any excisable article.

Excise duty in respect of grant of leases.

23. Notwithstanding anything contained in sections 21 and 22, the sum accepted in consideration of the grant of any lease relating to any excisable article under section 16, shall be the excise duty or countervailing duty payable in respect of such excisable article in addition to any duty payable under sections 21 and 22.

Tax for tapping trees from whom leviable.

24. When duty is levied by way of tax on toddy trees under section 21, and toddy trees are tapped without licence, the tax due shall be recoverable primarily from the tapper or in default by him, from the occupier, if any, of the land, or if the trees do not belong to the occupier of the land, or if the land is not occupied from the person, if any, who owns or is in possession of the trees, unless he proves that the trees were tapped without his consent.

CHAPTER VI

LICENCES AND PERMITS

Form and conditions of licence, etc.

25. (1) Every licence or permit granted under this Act shall be granted on payment of such fees, for such period, and subject to such restrictions on such conditions, and shall be in such form and shall contain such particulars, as may be prescribed.

(2) The conditions prescribed under sub-section (1) may include provision of accommodation by the licensee to Excise Officers at the licensed premises or the payment of rent or other charges for such accommodation at or near the licensed premises, and the payment of the costs, charges and expenses (including the salaries and allowances of the Excise Officers) which the Government may incur in connection with supervision to ensure compliance with the provisions of this Act, the rules made thereunder and the licence.

Power to take security and counterpart agreement.

26. Subject to such rules as may be prescribed, any authority granting a licence under this Act may require the licensee—

- (a) to give security for the observance of the terms of his licence, and
- (b) to execute a counterpart agreement in conformity with the tenor of his licence.

Technical defects, irregularities and omissions.

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

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

Power to cancel or suspend licence, etc.

28. (1) Subject to such restrictions as the Government may prescribe, the authority granting any licence or permit under this Act may cancel or suspend it,—

- (a) if any duty or fee payable by the holder thereof is not duly paid; or
- (b) in the event of any breach by the holder thereof, or by any of his servants or by any one acting on his behalf with his express or implied permission, of any of the terms and conditions thereof; or
- (c) if the holder thereof or any of his servants or any one acting on his behalf with his express or implied permission, is convicted of any offence under this Act; or
- (d) if the holder thereof is convicted of any cognizable and non-bailable offence or of any offence under the Dangerous Drugs

Act, 1930 (Central Act 2 of 1930) or under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (Central Act 16 of 1955) or under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) or under section 481, 482, 483, 484, 485, 486, 487, 488, or 489 of the Indian Penal Code (Central Act 45 of 1860) or of any offence punishable under section 112 or 114 of the Customs Act, 1962 (Central Act 52 of 1962); or

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

(2) Where a licence or permit held by any person is cancelled under clause (a), clause (b), clause (c) or clause (d) of sub-section (1), the authority aforesaid may cancel any other licence or permit granted to such person under this Act or under the Opium Act, 1878 (Central Act 1 of 1878).

(3) 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.

Power to withdraw licence.

29. (1) Whenever the authority which granted any licence under this Act considers that such licence should be withdrawn for any cause other than those specified in section 28, it may withdraw the licence on the expiration of not less than thirty days' notice in writing of its intention to do so.

(2) When a licence is withdrawn under sub-section (1), a part of the licence fee proportionate to the unexpired portion of the term of the licence and the deposit made by the licensee in respect thereof shall be refunded to him after deducting the amount due from him to the Government.

Surrender of licence.

30. (1) Any holder of a licence granted under this Act to sell an excisable article may surrender his licence on the expiration of one month's notice in writing given by him to the Excise Commissioner of

his intention to surrender the same and on payment of the fee payable for the licence for the remainder of the period for which it would have been current but for such surrender :

Provided that if the Excise Commissioner is satisfied that there is sufficient reason for surrendering a licence, he may remit 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 16.

CHAPTER VII

OFFENCES AND PENALTIES

Penalty for illegal import, etc.

31. (1) Whoever, in contravention of this Act, or any rule, notification or order, made, issued or passed thereunder, or of any licence or permit granted under this Act, imports, exports, transports, manufactures, collects or possesses any intoxicant, shall, on conviction, be punished with imprisonment for a term which may extend to six months and with fine :

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the Court, a fine of not less than one hundred rupees shall be imposed :

Provided further that where the offence relates to the import or manufacture of any intoxicant, the fine imposed shall not be less than four times the amount of duty leviable on such intoxicant or one hundred rupees whichever is more.

(2) Whoever, in contravention of this Act, or of any rule, notification or order, made, issued or passed thereunder, or of any licence or permit granted under this Act,—

(a) save in the cases provided for in section 36, sells any intoxicant; or

(b) cultivates or fails to take the measures prescribed for checking the spontaneous growth or for the extirpation of the hemp plant; or

(c) taps or draws toddy from any toddy producing tree; or

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

(e) uses, keeps or has in his possession any materials, still, utensil, apparatus or implement whatsoever for the purpose of manufacturing any intoxicant other than toddy; or

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

(g) bottles any liquor;

shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both:

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the Court, a fine of not less than one hundred rupees shall be imposed.

Penalty for rendering denatured spirit fit for human consumption.

32. Whoever,—

(a) renders fit for human consumption any spirit, which has been denatured; or

(b) has in his possession any spirit in respect of which he knows, or has reason to believe that any such an offence has been committed or that an attempt to commit such offence has been made;

shall on conviction, be punished with imprisonment for a term which may extend to one year or with fine which may extend to one thousand rupees, or with both.

Explanation:—For the purpose of this section, it shall be presumed, unless the contrary is proved, that any spirit which is proved on chemical analysis to contain any quantity of any of the prescribed denaturants, is, or contains, or has been derived from denatured spirit.

Penalty for illegal possession.

33. Whoever, without lawful authority has in his possession any quantity of any intoxicant knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon, shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both :

Provided that the fine, if any, inflicted, shall not be less than four times the amount of duty leviable on such intoxicant.

Penalty for offence not otherwise provided for.

34. Whoever does any act in contravention of any of the provisions of this Act, or of any rule, notification or order, made, issued or passed thereunder, and not otherwise provided for in this Act, shall, on conviction, be punished with fine which may extend to two hundred rupees.

Penalty for misconduct of licensee, etc.

35. (1) Whoever, being the holder of a licence or permit granted under this Act, or being in the employ of such holder and acting on his behalf,—

(a) fails to produce such licence or permit on the demand of any Excise Officer or of any other person duly empowered to make such demand; or

(b) wilfully does or omits to do, anything in breach of any of the conditions of his licence, or permit, not otherwise provided for in this Act; or

(c) save in a case provided for by section 31 wilfully contravenes any rule made under section 70; or

(d) permits drunkenness, disorderly conduct or gaming in any place wherein any intoxicant is sold or manufactured; or

(e) permits or suffers persons whom he knows or has reason to believe to have been convicted of any non-bailable offence, or who are reputed prostitutes or habitual offenders, to resort to, or assemble or remain in or on the premises where any excisable article is sold or manufactured; or

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

(g) sells or gives any intoxicant to any child apparently under eighteen years of age or permits or suffers such child to remain in or on the premises where any excisable article is sold, or manufactured; or

(h) in contravention of section 19 employs or permits to be employed on any part of his licensed premises referred to in that section any child or women;

shall, on conviction, be punished with imprisonment which may extend to three months or with fine which may extend to five hundred rupees, or with both.

(2) Where any holder of a licence or permit under this Act or any person in his employ or acting on his behalf is charged with permitting drunkenness on the premises of such holder, and it is proved that any person was drunk on such premises, it shall lie on the person charged to prove that the holder of the licence and the persons employed by him took all reasonable steps for preventing drunkenness on such premises.

Penalty for adulteration, etc., by licensed vendor or manufacturer.

36. (1) Whoever, being the holder of a licence for the sale or manufacture of any intoxicant under this Act, or a person in the employ of such holder mixes or permits to be mixed with the intoxican

sold or manufactured by him, any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength, or any article prohibited by any rule made under this Act, when such admixture does not amount to an offence of adulteration under section 272 of the Indian Penal Code, 1860 (Central Act 45 of 1860) shall, on conviction, be punished with imprisonment for a term which may extend to three months and with fine which may extend to five hundred rupees.

(2) Whoever, being the holder of a licence for the sale or manufacture of any intoxicant under this Act, or a person in the employ of such holder,—

(a) sells or keeps or exposes for sale as foreign liquor, liquor which he knows or has reason to believe to be Indian liquor; or

(b) marks any bottle or the cork of any bottle, case, package, or other receptacle containing Indian liquor, or uses any bottle, case, package or other receptacle containing Indian liquor, with any mark thereon or on the cork thereof, with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, when such act shall not amount to the offence of using a false trade mark with intention to deceive or injure any person under section 482 of the Indian Penal Code; (Central Act 45 of 1860); or

(c) sells or keeps or exposes for sale any Indian liquor in a bottle, case, package or other receptacle with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, when such act shall not amount to the offence of selling goods marked with counterfeit trade mark under section 486 of the Indian Penal Code (Central Act 45 of 1860);

shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees, or with both.

Penalty for consumption in Chemist's shop, etc.

37. (1) A chemist, druggist, apothecary or keeper of a dispensary, who allows any intoxicant which has not been *bona fide* medicated for medicinal purposes to be consumed on his business premises by any person shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees, or with both.

(2) Any person not employed as aforesaid, who consumes any such intoxicant on such premises shall on conviction, be punished with fine which may extend to two hundred rupees.

Penalty for allowing premises, etc., to be used for the purpose of committing an offence under this Act.

[37-A. Whoever, being the owner or occupier or having the use or care or management or control of any place, room, enclosure, space, vessel, vehicle knowingly permits it to be used for the purpose of commission by any other person of an offence punishable under section 31, 32, 33, 35 or 36 shall, on conviction, be punished as if he has committed the offence punishable under the appropriate section.]

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

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

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

1. Inserted by Act 7 of 1972, section 4.

Presumption as to commission of offence in certain cases.

39. In prosecutions under section 31 or section 33, it shall be presumed, until the contrary is proved, that the accused person has committed the offence punishable under that section in respect of—

(a) any intoxicant; or

(b) any still, utensil, implement or apparatus whatsoever in the manufacture of any intoxicant other than toddy; or

(c) any materials which have undergone any process towards the manufacture of an intoxicant or from which an intoxicant has been manufactured,

for the possession of which he is unable to account satisfactorily.

Criminal liability of licensee for acts of servants.

40. Where any offence under section 31, section 32, section 33, section 35 or section 36 is committed by any person in the employ and acting on behalf of the holder of a licence or permit granted under this Act, such holder shall also be punishable as if he had committed himself the said offence, unless he establishes 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 punishable under this section with imprisonment, except in default of payment of fine.

Enhanced punishment after previous conviction.

41. If any person, after having been previously convicted of an offence punishable under section 31, section 32, section 33, section 36 or section 37 or under the corresponding provisions of any enactment repealed by this Act, subsequently commits and is convicted of an offence punishable under any of these sections, he shall be liable to twice the punishment which might be imposed on a first conviction under this Act:

(2) On the payment by such person of such sum of money or such value or both, as the case may be, such person, if in custody, shall be set at liberty and all the property seized may be released and no proceedings shall be instituted against such person in any Criminal Court. The acceptance of compensation shall be deemed to amount to an acquittal and in no case shall any further proceedings be taken against such person or property with reference to the same act.

Penalty on Excise Officer making vexatious search, seizure, detention or arrest.

45. Any Excise Officer or other person who vexatiously and without reasonable ground for suspicion—

(a) enters or searches or causes to be entered or searched any closed place under colour of exercising any power conferred by this Act, or

(b) seizes the movable property of any person on the pretext of seizing or searching for any article liable to confiscation under this Act, or

(c) searches, detains or arrests any person, or

(d) in any other way exceeds his lawful powers under this Act,

shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees, or with both.

Penalty for Excise Officer refusing to do duty.

46. Any Excise Officer, who, without lawful excuse shall cease or refuse to perform or withdraws himself from, the duties of his office, unless expressly allowed to do so in writing by the Excise Commissioner, or unless he shall have given to his official superior officer two months' notice in writing of his intention to do so, or who shall be guilty of cowardice, shall, on conviction,

be punished with imprisonment, which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

Penalty for vexatious delay.

47. Any officer or person exercising powers under this Act, who vexatiously and unnecessarily delays forwarding to the nearest Excise Officer or to the officer in charge of the nearest police station as required by sub-section (2) of section 58 any person arrested, shall, on conviction, be punished with fine which may extend to two hundred rupees.

Penalty for abetment of escape of persons arrested, etc.

48. Any officer or person who unlawfully releases or abets the escape of any person arrested under this Act or abets the commission of any offence against this Act, or acts in any manner inconsistent with his duty for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or contravened or the excise revenue may be defrauded and any officer of any other Department referred to in section 49 who abets the commission of any offence, against this Act in any place, shall, on conviction, for every such offence, be punished with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees or with both.

CHAPTER VIII

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES

Landholders, officers and others to give information.

49. (1) Whenever any intoxicant is manufactured or collected, or any hemp plant is cultivated, in or on any land or building, in contravention of this Act—

(a) all owners and occupiers of such land or building or their agents, and

(b) (i) village karnams or the peons working under them,

(ii) all officers (other than Excise Officers), employed in the collection of revenue or rent of land on behalf of the Government, or a local authority in the locality in which such land or building is situated,

shall, in the absence of reasonable excuse, be bound to give notice of the fact to a magistrate or to an officer of the Excise or Police or Revenue Department as soon as the fact comes to their knowledge.

(2) Every Excise Officer shall be bound to give immediate information either to his immediate official superior or to an Excise Inspector, of all breaches of any of the provisions of this Act, which may come to his knowledge under sub-section (1) or otherwise.

(3) All such officers, or servants as are referred to in sub-section (1) shall be bound—

(a) to take all reasonable measures in their power to prevent the commission of such breaches which they may know, or have reason to believe are about or likely to be committed; and

(b) to assist the Excise Commissioner in carrying out the provisions of this Act.

Power to enter and inspect places of manufacture and sale.

50. The Excise Commissioner or a Deputy Commissioner or any other Excise Officer not below such rank as may be prescribed, or any Police Officer duly empowered in that behalf, may—

(a) enter and inspect, at any time, by day or by night, any place in which any licensed manufacturer, manufacturers or stores any intoxicant, and

- (b) enter and inspect at any time within the hours during which sale is permitted, and at any other time during which the same may be open, any place in which any intoxicant is kept for sale by any person holding a licence under this Act; and
- (c) examine the accounts and registers, and examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, or intoxicant found in such place.

**Power to arrest without warrant, to seize articles liable for
confiscation and to make searches.**

51. (1) Any officer of the Government employed in the Excise, Police or Revenue Department of the Union territory, subject to such restrictions as may be prescribed, and any other person duly empowered, may—

- (a) arrest without warrant any person found committing an offence punishable under section 31, section 32, section 33 section 35 or section 36;
- (b) seize and detain any excisable or other article which he has reason to believe to be liable to confiscation under this Act, or any other law for the time being in force, relating to excise revenue; and
- (c) 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.

(2) When any person is accused or is reasonably suspected of committing an offence under this Act, other than an offence under section 31, section 32, section 33, section 35 or section 36 and on demand of any such officer as aforesaid, refuses to give his name and residence or gives a name and residence which such officer has reason to believe is false, he may be arrested by such officer, in order that his name and residence may be ascertained.

Power of magistrate to issue a warrant.

52. If a magistrate, upon information and after such enquiry (if any) as he thinks necessary, has reason to believe that an offence under section 31, section 32, section 33, section 35 or section 36 has been, is being, or is likely to be, committed, he may issue a warrant—

- (a) for the search of any place in which he has reason to believe that any intoxicant, still, utensil, implement, apparatus or materials which are used for the commission of such offence or in respect of which such offence has been, is being, or is likely to be, committed, are kept or concealed, and
- (b) 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.

Power to search without warrant.

53. Whenever the Excise Commissioner or a Deputy Commissioner or any police officer not below the rank of an officer in charge of a police station or any Excise Officer not below the rank of Excise Sub-Inspector, has reason to believe that an offence under section 31, section 32, section 33, section 35, or section 36 has been, is being, or is likely to be, committed, 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, after recording the grounds of his belief—

- (a) at any time by day or by night enter and search any place and seize anything found therein which he has reason to believe to be liable to confiscation under this Act; and
- (b) 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.

Power of Excise Officers in matters of investigation.

54. (1) Any Excise Inspector or any Excise Officer not below such rank and within such specified area as the Government may, by notification, prescribe, may, as regards offences under section 31, section 32, section 33, section 35 or section 36, exercise powers conferred on an officer in charge of a police station by the provisions of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898):

Provided that any such power shall be subject to such restrictions and modifications, if any, as the Government may prescribe.

(2) For the purposes of section 156 of the said Code, the area in regard to which an Excise Inspector is empowered under sub-section (1), shall be deemed to be a police station and such officer shall be deemed to be the officer in charge of such station.

Report by Investigating Officer.

55. If, on any investigation by an Excise Inspector or an Excise Officer empowered under sub-section (1) of section 54, it appears that there is sufficient evidence to justify the prosecution of the accused, the Investigating Officer, shall submit a report [which shall, for the purposes of section 190 of the Code of Criminal Procedure 1898 (Central Act 5 of 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.

Report by Excise Officer.

56. Where any Excise Officer below the rank of an Excise Inspector makes any arrest, seizure or search under this Act, he shall, within twentyfour hours thereafter—

- (a) make a full report of all the particulars of the arrest, seizure or search to his immediate official superior, and

- (b) unless bail be accepted under section 58, take or send the person arrested or the thing seized, with all convenient despatch, to a Magistrate for trial or adjudication.

Arrest, search, etc., how to be made.

57. Any person arrested under this Act shall be informed, as soon as may be, of the grounds for such arrest and save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), relating to arrest, detention in custody, searches, summonses, warrants of arrests, search-warrants, the production of persons arrested and the disposal of things seized, shall apply, as far as may be, to all action taken in these respects under this Act.

Security for appearance in case of arrest without warrant.

58. (1) The Government may, by notification, empower any Excise Officer to release on bail, persons arrested under this Act, otherwise than on a warrant.

(2) When a person is arrested under this Act, otherwise than on a warrant, by a person or officer who is not authorised to release arrested persons on bail, he shall be produced before or forwarded to,—

(a) the nearest Excise Officer who has authority to release arrested persons on bail, or

(b) the nearest officer in charge of the 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 who has authority to release arrested persons on bail, he shall be released on bail or at the discretion of the officer releasing him, on his own bond.

(4) The provisions of sections 499 to 502, section 513, section 514 and section 515 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), shall apply, so far as may be, in every case, in which bail is accepted or, bond taken under this section.

Procedure for prosecution.

59. No Magistrate shall take cognizance of an offence punishable—

(a) under section 34 or section 37 except on the complaint or report of the Deputy Commissioner or of an Excise Officer authorised by the Government in this behalf, or

(b) under any other section of this Act other than section 45 or section 47, except on his own knowledge or suspicion or on the complaint or report of an Excise or Police Officer.

CHAPTER IX

APPEALS AND REVISION

Appeals.

60. (1) Any person aggrieved by an order passed by any officer other than the Excise Commissioner or Deputy Commissioner under this Act, may, within sixty days from the date of communication of such order, appeal to the Deputy Commissioner.

(2) Any person aggrieved by an order passed by the Deputy Commissioner under this Act, may, within ninety days from the date of communication of such order, appeal to the Excise Commissioner.

(3) Any person aggrieved by an order passed by the Excise Commissioner whether on appeal under sub-section (2) or otherwise, may, within ninety days from the date of communication of such order, appeal to the Government.

(4) Subject to the foregoing provisions, appeals under this section, shall be subject to the rules which the Government may make in this behalf.

Revision.

61. The Government may call for and examine the records of any proceedings before any officer including those relating to the grant or refusal of a licence, or permit, for the purpose of satisfying itself as to the correctness, legality or propriety of any order passed in, and as to the regularity of such proceedings and may either annul, reverse, modify or confirm such order or pass such other order as it may deem fit:

Provided that no order shall be annulled, reversed or modified except after giving a reasonable opportunity of being heard to the person affected by that order.

CHAPTER X

MISCELLANEOUS

Recovery of Government dues.

62. (1) The following moneys, namely :—

(a) all excise revenue,

(b) any loss that may accrue when, in consequence of default, a lease under section 16 has been taken under management by the Deputy Commissioner, or has been re-sold by him, and

(c) of amounts due to the 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, as if they were arrears of land revenue.

(2) When a lease has been taken under management by the Deputy Commissioner, or has been re-sold by him, the Deputy

Commissioner may recover in the manner authorised by subsection (1), any money due to the defaulter by any lessee or assignee.

Government lien on property of defaulters.

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

Recovery of dues by lessee under section 16.

64. Any person to whom a lease has been granted in accordance with the provisions of section 16, may, in a case where sub-letting is not forbidden by the terms of the lease, proceed against any person holding under him for the recovery of any money due in respect of such sub-lease as if it were an arrear of rent recoverable under the law for the time being in force with regard to landlord and tenant:

Provided that nothing in this section shall affect the right of any such grantee to recover any such money by a civil suit.

Refund in cases of exported liquor.

65. Where excise duty has been levied in respect of the manufacture or production of any liquor in the Union territory and such liquor is subsequently exported to any other State in India and is subjected to excise or countervailing duty in that State, the Excise Commissioner may on production of proof of such payment of duty, grant refund of duty already paid to such extent as the Government may prescribe:

Provided that where the Government so directs, the Excise Commissioner may, permit during such period or periods as may be specified in such direction, the export of any liquor on which excise duty is payable, on the furnishing of adequate security for payment of the excise duty due thereon; and, on production of proof of payment of countervailing duty on such liquor in any other State give rebate to the extent prescribed under this section and collect the balance of the excise duty.

Power of Government to exempt, etc.

66. The Government may, by notification, and subject to such restrictions and conditions, as may be specified in such notification,—

(a) exempt, reduce or remit either in whole or in part the excise duty levied under section 21 on any liquor sold,

(i) for use or consumption by the members of the Armed Forces of the Union; or

(ii) for use for *bona fide* medicinal, scientific, industrial or such like purpose;

(b) exempt any intoxicant from any of the provisions of this Act, other than those of Chapter V, in any specified area or for any specified period or occasion.

Protection of action taken under this Act.

67. No suit or other legal proceeding shall lie against the Government or any Excise Officer or any other person empowered to exercise powers or to perform the functions under this Act for anything in good faith done or intended to be done under this Act.

Limitation of suits.

68. No suit shall lie against the Government or against any Excise Officer, other than a suit by the Government, in respect of

anything done or alleged to have done in pursuance of this Act, unless the suit is instituted within six months from the date of the act complained of.

Offences by companies, etc.

69. (1) If the person committing an offence under this Act, is a company, the company as well as every person in-charge of, and responsible to the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1) where an offence under this section has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of any Director, Manager, Secretary, or other officer of the Company, such Director, Manager, Secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly:

*Explanation:—*For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals, and

(b) "director", in relation to a firm, means a partner in the firm.

Power to make rules.

70. (1) The Government may, by notification and after previous publication, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, the Government may make rules—

- (a) prescribing the powers and duties of Excise Officers;
- (b) prescribing the time and manner of presenting appeals and the procedure for dealing with appeals;
- (c) regulating the import, export, transport, manufacture, cultivation, collection, possession, supply or storage of any intoxicant and may, by such rules, among other matters—
 - (i) regulate the tapping of toddy producing trees, the drawing of toddy from such trees, the marking of the same, and the maintenance of such marks;
 - (ii) declare the process by which spirit shall be denatured and the denaturation of spirit ascertained; and
 - (iii) cause spirit to be denatured through the agency or under the supervision of its own officers;
- (d) regulating the periods and localities in which, and the persons or classes of persons to whom, licences for the wholesale or retail sale of any intoxicant may be granted and regulating the number of such licences which may be granted in any local area;
- (e) prescribing the procedure to be followed and the matters to be ascertained before any licence for such sale is granted for any locality;
- (f) regulating the time, place and manner of payment of any duty or fee and the taking of security for the due payment of any duty or fee;
- (g) prescribing the authority by which, the form in which and the terms and conditions on and subject to which any licence or permit shall be granted, and may, by such rules, among other matters;—
 - (i) fix the period for which any licence or permit shall continue in force;

(ii) prescribe the scale of fees, or the manner of fixing the fees payable in respect of any lease, licence or permit, or the storing of any excisable article;

(iii) prescribe the amount of security to be deposited by the holders of any licence or permit for the performance of the conditions of the same;

(iv) prescribe the accounts to be maintained and the returns to be submitted by licence holders;

(v) prohibit or regulate the transfer of licences; and

(vi) prescribe the ages under which it shall be unlawful to employ children and to sell or give to children excisable articles;

(h) providing for the destruction or other disposal of any intoxicant deemed to be unfit for use;

(i) regulating disposal of confiscated articles;

(j) regulating the grant of expenses to witnesses and to persons charged with offences under this Act, and subsequently released or acquitted;

(k) regulating the power of Excise Officers to summon witnesses;

(l) prescribing the rent payable to the Government in respect of toddy trees from which toddy is drawn;

1[(11) regulating the import, export, transport, sale or possession of molasses;]

(m) any other matter that may be prescribed under this Act.

(3) Every rule made under this Act shall, as soon as may be after it is made, be laid before the Legislative Assembly, Pondicherry, while it is in session for a total period of fourteen days which may be

1. Inserted by Act 7 of 1972, section 5.

comprised in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid, or the sessions immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made or issued, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal and saving.

71. (1) As from the commencement of this Act, any law in force in the Union territory including the Deliberations, Arrete and the Act specified in Schedule II, in so far as it makes provisions for matters covered by this Act, shall stand repealed.

(2) Nothing in sub-section (1) shall affect—

(a) the previous operation of the corresponding law so repealed or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the corresponding law so repealed; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the corresponding law so repealed; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(3) Subject to the provisions of sub-section (2), anything done or any action taken (including any appointment or delegation made, notification, instruction or direction issued, any rule or form framed, certificate obtained, patent, permit or licence granted, or registration effected) under the corresponding law shall be deemed to have been done or taken under this Act.

SCHEDULE-I

(See section 21)

Sl. No.	Description of excisable articles.	Mode of levying duty	Maximum rate of duty.
(1)	(2)	(3)	(4)
1.	Spirituous liquors, liquors, whether Indian made or foreign, manufactured or imported in the Union territory, rectified or semi-rectified spirit and arrack patte.	On the quantity issued.	Rs. 2,700 per hecto-litre of pure alcoho
2.	'Wine' cider and Perrys.	On the quantity issued.	Rs. 24 per bulk hecto-litre
3.	Beer.	On the quantity issued.	Rs. 32 per bulk hecto-litre.
4.	Denatured spirit, methylated spirit.	On the quantity issued.	Rs. 50 per bulk hecto-litre.
5.	Toddy.	On each variety of the following trees per year.	
		1. Coconut tree	Rs. 18 per tree.
		2. Sago palm	Rs. 36 per tree.
		3. Palm	Rs. 6 per tree.
		4. Date	Rs. 6 per tree.
1[6.	Bottled toddy.	On the quantity issued.	Rs. 60 per bulk hecto litre.]

1 Inserted by Act 7 of 1972, section 6.

SCHEDULE—II

(Section 71)

Sl. No.	Deliberations	Arrete and Act.		
1.	Deliberation dt.	14.1.1906	Promulgated by Arrete dt.	28.3.1907
2.	„	24.12.1908	„	2.2.1910
3.	„	23.12.1911	„	22.9.1912
4.	„	30.12.1911	„	2.10.1912
5.	„	1.10.1913	„	22.11.1916
6.	„	13.12.1917	„	26.10.1918
7.	„	22.11.1918	„	11.11.1919
8.	„	25.11.1919	„	3.11.1920
9.	„	20.12.1922	„	9.6.1923
10.	„	10.12.1923	„	28.6.1924
11.	„	30.11.1925	„	20.5.1926
12.	„	1.10.1952	„	9.12.1952
13.	„	Arrete dated... ..		26.7.1962
14.	Pondicherry Alcoholic Liquors Consumption Duty (Amendment) Act, 1966 (Act No. 5 of 1966).			