CHHATTISGARH EXCISE ACT, 1915

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6. For Statement of Objects and Reasons, see Central Provinces Gazette, 1914, Part VI I, P.25, Report of Select Committee see ibid. 1915, Part VI I. P. 3 and for proceedings in Council, see ibid, 1 914 Part PP. and S ibid. 1915, Part P

39. Subs.hy A. O. 1950, "the Central Provinces and Berar' of S 3 0). Schedule.Part A, item 21. ty M. e. Act hy M. P. Act. 12 of 1950, S. Third Schedute. item W Sit-ds • 'suOiect to the control of "Governor-General in C.ouiieil" omitted and First Schedule. Omitted Central Act 2 or 1930. THE MADHYA PRADESH EXCISE ACT. 1915 [(4) "Common drinking-house" means a place where drink- ing of liquor is allowed for the profit or gain of the person owning, occupying, using, or having the carc management or control of such place, whether by H'ay of charge for the use of the place, or for drinking facilities provir_lc.d, or otherwise howsoever (5) "denatured" mcans rendered unfit for human consum- ption in such manner as may be. prescribed bv the State Govern- ment in this behalf; 'excisable article" means— a) any alcoholic, liquor for human consumption; Of (b) any intoxicating drug I (c) opium as defined in clause

(xv) and poppy straw as defined in clause i xvui) of section 2 of the Narcotic Drugs and P;ychotropic Substances Act, 1985 (No. 61 of 5 [6-a] "excise duty" and "countervailing duty' means any such excise duty or countervailing duty, as the case may be, as is mentioned in [entry 51 IC of list 11 in thc, Seventh Schedule to thc (Constitution (7) ' 'Excise-officer" mcans a Collector or any offcer or other person appointed or invested with powers under section 7 ; 85 (8) "excise revenue" means rcvcnue derived or dcrivable from [any duty, fee, taxq penalty, payment]Q (othcr than a fine imposed by a Court of las,v) or confiscation imposcd Of ordered or agreed to under the provisions of thig Act, or of any other law for the timc being in forcc relating to liquor or intoxicating drugs;] 'export" means to take out of the [State]ll otherwise than across a customs forntier as defined by thc Central Govcrn• ment 7 2. 3. 4. 5. 6. 7. 8. 9. IO. 11

12. Subs.by A.O. Ins. by M. P. Act or 191%. S. Ins. ibid. Ins. by A. O. 1937 subs. by A. O. 1950 for Subs. ibid, for "Government of India Act 19.35." Subs. by Subs. h)' payment". SD bs. by subs. Omitted M. P. Aet 23 of 1979, S. 2 M. P. Act 39 of \982, S. 2, for "any duty, fee, A. O. 1937 M. P 23 0? for bv central 1930. pen alty, THE MADHYA PRADESH EXCISE ACT, 1915 [(11) "import" (except in the phrase "import into [* * India") means to bring into the [State]3 otherwise than across a customs frontier as defined by the. Central Government "intoxicant" tneans any liquor or intoxicating drug ' 'intoxicating drug" means— the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (Cannabis sativa in- cluding all forms known as bhang, sindhi or gania; 16 (iii) any mixture, with or without neutral materials. of any of the above forms of intoxicating drug, or any drink prepared therefrom; and any other intoxicating or narcotic substance which the State Government may, by notification, declare to be an intoxicating drug not being narcotic drug as defined in the Narcotic Drugs and Psychotropic Substances Act, 1985 (No. 61 of 1985) (13) "liquor" mcans intoxicating liquor, and includes spirits of wine, spirit, wine, tari, beer, all liquid consisting of or con. taining alcohol, and any substance which the State Government may, by notification, declare to be liquor for the purposes of this Act; (14) "manufacture" includes every process, whether natural or artificial, by which any [intoxicant]8 is produced or prepared and also redistillation and every process for the rectification, flavouring, blending or colouring of liquor; (15) "place" includes house, building, shop, booth, tent, [enclosure, space, P vessel, raft and vehicle; (16) expressions refcrring to "salc" includes any transfer other. wise than by way of gift; (17) "spirit" means any liquor containing alcohol obtained by distillation whether it is denatured or not; (18) "tari" means fermented or unfermented juice drawn from any kind of palm tree; and "transport" rneans to move from one place to another within the [State.]3 2. 3. 4. 5. 6. 7. 8. 9. subs. by A. O

1937. Word "British" omitted by A.O, 1950. Subs. by M. P. Act 23 Of 1958, for "Mabakoshal region". Ins. by A. O

1937. Subs.by Central Act 2 of 1930 Omitted by M. P. Act 5 of 1986, S. 2 (b) (i). subs. by M. P. .Act 5 of 1986, S. 2 (b) (ii). Subs. by A. O. 1937 for "excisable article". Ins. by C. P. Act 6 of 1934, S. 2 (b). MADHYA PRADESH EXCISE ACT, 13

4. The State Govermnent [may, by non- fication, declare what, for the purposes of this Act, or any portion thereof, shall be deemed to be "country liquor" and "foreign liquor, " respectively 5.(1) The State Government may, by notification, declare with respect either to the whole [State14 or to any specified local area, and as regards purchasers generally or any specified class of purchasers, and either genera\ly or for any specified occasion, what quantity of any intoxicant shall, for the purposes of this Act, be the limit of a retail sate. (2) The sale of any intoxicant in any quantity in excess of . the quantity declared in respect thereof under sub-section (l) shall be deemed to be a sale bv wholesale

6. Nothing contained in this Act shall affect the provisions of the Sea Customs Act, 1878(VIII o? 1878)5 or the Indian 'I'ariff Act, 1894(VIIi of (except section 6 thereof), or the Can- tonment Act, 1910(XV of 1910), 7 0? any ruie or order made thereu nde r.CHAPTER ESTABLISHMENT AND CONTROL i. The State Government may, by notification, foi the whole or for any specified part of the [Statey 9 Power to declare what shall be deemed to be "country liquor" and "foreign liquor", tively. Definition of rotail and wholesale sale. Saving of cnactments. Establishment and powers thereöi. (b) appoint an officer, hereinafter referred to as the Excise Commissioncr, who subject Io such control (if any) as the State Govcrnmcnt may direct, shall superi- ntend the administration ofthe Excise Department and the collection of the excise revenue; appOint any person other than' thc Collector to ex- ercise all or any of

the powers and to perform all or any of the duties and imposed on a Collector by or under this Act, either concurrenlyt with or in subordination to, or in exclusion of the Collector, subject to such control as the State Government may direct; 2, 3. 4. 5, 6

7. Omitted by Central Act 2 of 193ü. Words "with the previous of the Gove1nor-Genera\ in Council" omitted by Central Act 3S i 92? S. 2 and FilSt Schedule. Proviso omitted by A. O. i 937 subs. by M. P. Act 23 1958, S. 3 (D, Schedule. Part A,item 21, "Mahakoshal region". See now the Customs Ace. 1962 (52 ef 1962). See now the Indian Tarifi' Act, i 934 (32 of 1934). See now the Cantonment Act, i 924 (2 of 1924) . (d) (f) (g) THE MADHYA PRADESH EXCISE ACT, 1915 appoint officers of the Excise Department of such classes and with such designations, powers and duties as the State Government may think fit; order that ail or any of the powers and duties assign- ed by or under this Act to any officer appointed under clause (c) shall be exercised and performed by any servant of the [Government]! or any other person; delegate to the Chief Revenue authority or the Ex- cise Commissioner all or any of its powers under this Act, except the power conferred by sect;on 62 to make* rules ; withdraw from any officer or person all or any of his powers under this Act; and permit the delegation by the Chief Revenue authority, the Excise Commissioner or the Collector to any person or class of persons specified in such notification of any powers conferred or duties imposed upon it or him by or under this Act, or exercised or discharg- ed by it or him in respect of the, excise revenue under any other Act for the time being in force. Establishment of flying squads. Pover to prohibit import, export or transport. [7-Å. (l) The State Government may, by notification, estab- 1ish laying squads for investigating into any case of' alleged or suspFcted evasion of excise revenue or any case of alleged or suspected con travcntion of any of the provisions of this Act or Ithe rules made thereunder and shall specify therein the area over which the flying squad shall exercise jurisdiction. (2) A flying squad established under sub-section (l) shall consist of excise officers and other persons as the State Govern- ment may, from time to time, appoint thereto. (B) The Excise cers or other person appointed to the flying squad shall exercise the powers and perform the duties as rrkay be conferred or imposed under section 7 .]2 8. (a CHAPTER 111 IMPORT, EXPORT AND TRANSPORT The State Government may, by notification,—] 3 prohibit throughout the {State] 4 or in any specified area thereof, the import or export of any intoxicant; 3. 4. subs. by AO 1950 for "Crown", Ins. by M.P. Act 23 of 1979, S.3. words "with the previous sanction of the Governor General in Council" omitted by Central Act 38 of 1920, S. 2 and first Schedule. Subs. by M.P. Act 23 of 1958; S.3 Schedule, Part A, item 21, for Mahakoshal region" (b) THE MADHYA PRADESH EXCISE ACI', 1913 prohibit the transport of any intoxicant: 11 make suitable provision for the effective control of Mahua (Bassia Latifolia and 13 assia Longifolia) or any other base which is or which can be utilis- ed for the manufac ture of liquor.] 9. Without the senction of the State Government no intox- icant shall be imported, exported or transported, except— after paymcnt of any E duty to which it may be liable under this Act | 3, or execution of a bond for such payrncnt and on compliance with such conditions as the State Government may impose. IO. No intoxicarlt exceeding such quantity as thc State Government may, by notification, prescribe, cithcr generally or for any specified area, bc iunported, exported or transpo- rtcd cxc.cpt under a pass issued, or clecmcd to be issued, under the provisions of this Act: Pro vidcd that in thc casc of duty-paid foreign Liquor such passes shall be dispensed with, unless the State Government shall, by notification. otherwise direct with respect to any local area. 11. (I) Passes for the import, export or transport of intoxicants may bc grantcd by the Collector: Provided that passes for the import and export su ch intoxicants as the Excise Commissioner may, from time to time, determine shall be granted only by the Excise Commissioner. (2) Such passes may be either general for definite periods and kinds of intoxicants, or special for specified occasi- ons and particular consignments only

12. The Excisc Cotumissioner may, b general or special order, direct, subject to such conditions (if any as he may impose, that a pass granted by any authority in India shall be deemed to be a pass for any purpose under this Act. Restriction en import. export or transport. Req Dlrement of pass import, export or trans- port. Pa"ee for import, export or transport. issued by other authoritie may be deemed pwes graated under this Act. Licence required for manufacnre, etc,, of intoxicants. 1. 2

3. CHAPTER lv MANUFACTURE, POSSESSION AND SALE (a) NO intoxicant shall be manufactured or 13. Proviso omitted by A.O

1937. Added by M.P. A ct 23 of 1958, S.3 (l), Schedu), Part A, item 21. Subs. by A.O. 1937, for "duty •of customs or excise to which it may be liable". Establishment oc liceosing Of distilleries and war- ho uses. 4. 12 3. (d) THE. MADHYA PRADESH EXCISE ACT; 1915 no hemp plant, [shall be cultivated; no tari-producing tree shall be tapped and no tari shall be drawn from any tree; no liquor shall be bottled for sale; no distillery or brewery shall be constructed or worked; and no person shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturmg any intoxicant other than tari; excÅ)t under the authority and subject to the terms and con-ditibns of a- licence granted in that behalf . Provided that the State Government may, by notification, declare that the provisions of this section shall not apply, in any are4 specified in this behalf, to the tapping of tarl-prod ucing trees, or to the drawing of tari subject to. such conditions it may prescribe : [Provided further that the State Government may, by noti- fication, declare that the provisions of this section shall, not 'apply in such areas as may be specified in this behalf to the Imanufacture of liquor for home consurnption, subject to such concßitions as it may prcscribe.l i 4. The Excise Conunissionec Inay (b) (d) establish a distillery in which spirit may be manu- factured under a licence granted under section 13 on such conditions as the State Government may im- posc ; discontinue any such distillary•, lice:Re, on such conditions as the State Government 'nay itnpose, thc construction and working of a di- stillat•y or brewery; establish or licence a warehouse, wherein any in- toxicant Inay bc deposited and kept without pay- ment of duty, but subject to payment of such fee as the State Government may direct; and discontinue any such warehouse. Words "or coca plant" omitted by Central Act 2 of 1930. Words "Erythrpxylcn coca "omitted by C.P. Act I of 1927, S

3. Provisolns.by M. P. Act 12 of 1950. S.3 Third Sch. Words "in Ehe merged territories" omitted by M. P. Act 23 of 1958, S.3 Schedule, Part A item 21. THE MADHYA PRADESH-EXCISE ACT, 1915 15. Without the sanction of the State Government no in- toxicant shall be removed from any distillery, brewery, ware- house, or other place of storage established or licenced under this Act unless the-duty (if any) [payable under Chapter V 11 has been paid or a bond has been executed for the payment thereof. 16. (l) The Statc Government may, by notification, pre- scribe a limit of quantity for the possession of any intoxicant : Provided that diffcrent limits may •be prescribed for diHOrent qualities of the samc article. • (2) No person shall have in his possession any quantity of any intoxicant in excess of the timit prescribed under sub-section (l), except under the authority and in accordance with the terms and conditions of—. (a) (b) a licence for the manufacture, cultivation, collection, sale, or supply of such- intoxicant, or a pass for the import, export or transport of such in- toxicant, or a permit granted under this Act. (3) Sub-section (2) shall not apply to any. foreign liquor— _ which is in the possession of any common carrier or (a) warehouseman as such 12 (4) Notwithstanding anything contained in the (oregoing sub- sections, thc State Govcrnmcnt may, by notification, prohibit the possession by any person or class of persons, either in the [State]Ä or in any specified area, of any intoxicant, cither absolutely, or subject to such conditions as it _.mav prescribe. 17. (l) No intoxicant shall be sold except under the authority and subject to thc terms and 'conditions of licence granted in that behalf : Payment of duty on removal from distillery, brewery or place of storage. Possession of intoxicanx generally. Licence fequired for sale of intoxicants. (a) (b) Providcd that a person having the right to the tari drawrf from any trces may sell such tari without a licence to a per-. son licenced to manufacture or sell tari under this Act; a person- licex-Ged under section 13 to cultivate the hcmp plant [may sell without a licence those portions of the plant from the intoxicating drug is manufactured or prqduced to any person licensed under this Act to deal in the same, or to any oflicer whom Excise Com- missioner may prescribe; and 2. 3. 4. 5

6. Subs.by A.O. 1937, for "imposed under section 25". "or" orhitted by M.P. Act 19 of 1964, S.2. Omittcd, ibid. Subs. by M.P. Act 23 ot IY5?', S. 3 Schedulc, Part A, ilcm 21, for "Mabakoshak region." Words "or coca plant" omitted by Central Act 2 of 1930. Words "Erythroxylon coca" omitted by C.P. Act I OT 1927, S. 3. 14 Power to grant lease of right to manufacture, etc. Lessee's permission to draw tari. Manufacture and sale of liquor in Military cantonmcnts. Duties of licensees witb regard to measu- rement and testing. THE MADHYA PRADESH EXCISE ACT, *915 nothing in this section shall apply to the sale of any foreign liquor lawfully procurecl 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. (2) On such .conditions as the Excise Commissioner may deter- mirpe, a licence for sale under the Excise Law for the time being in force [in other State or Union territories]l may be deemed to be licence granted in that behalf

under this Act. 118. (I) The State Government may lease to any person, on such conditions and for such period as it may think fit, the right— (b) of manufacturing, or of supplying By wholesale, or of both, or of selling by wholesale or by retail, or of manufacturing or of supplying by wholesale, or of both, and selling by retail, liquor or intoxicating dcug within any spedified area. (2) The licensing authority may grant to a lessee under sub- section (I) 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 a licence to any sub-lessee approved by such authority

19. Where a right of manufacturing tari has been leased under section 18, the State Government may declare that the written permission of the lessee to draw tari shall have thc same force and effeqt as a licence from the Collector for that purpose.2b. Within the limits of any Military Cantonment, and within such distance from those limits as. the [Central Government]3 in a41Y case may pi-escribe, no licence for the retail sale if liquor shalll be granted, except with the knowledge and consent of the Commanding Offcer

21. Every person who manufactures or sells any intoxicant undep a licence granted under this Act shall be bound—: (a) (b) to supply himself with such measures, weights and instruments as the Excise Commissioner may pre- scribe and to keep the same in good condition on the licensed premises; and on the requisition of any Excise Offcer duly em- powered in that behalf at any time to measure, weight or test any intoxicants in his possession in such manner as the said Excise Officer may require. 2

3. Subs.by A.O. 1956 for • 'in other Pact A States or Part C States." Word "country" omitted by M.P. Act. 19 of 1964, S. 2. subs. by A.O. 1937, for "Local Governmcnt". THE MADHYA PRADESH EXCISE ACT, [22. No person %'ho is licensed to sell intoxicants for con- sumption on his premises shall, during the hours , in which such or permit to be premises are kept open for business, cmpl.oy, employed either with or without rcmunetaéon, any male person under the age of twentv-one vearg or anv woman in any part of such premises in which such intoxicant is consumed by the public. '23. No person who is licensed to sell intoxicants shall sell or deliver any liquor or intoxicating druz to any person apparently under the age of twenty-onc years for consumption by such person or by another person or whether for consumption on or off the prcmises of such vender. 1% 23 _ A. 15 Prohibition of employ• ment of male persons un(kr the age of twenty. one years and of Women. Prohibition of gale of liquor cr intoxicatinz drug to persons under- the age of twenty-cne years. Prohibition of advertise- mentatelating to liquor. In this section, "advcrtisemcnt" includes— any notice, circular, label, wrappcr or other documents; anv announcement Inade orally or by anv means of producing or transmitting light, sound or smoke; any exhibition by Ineans of slide or film exhibited on the screen in a cinema licenced under the Madhva Pradesh Cinemas (Regulation) Act. 1952 (No. 17 of 1952 h or at any other place of entertainment. (2) prints pr publishes or causes to be printed or published in any nesvspape.r, boak? leaflet, booklet or any other single or periodical publication othems•ise displays or distributes or causes or perniits to be displiiyed or distributed any advertise- ment or other nutter commending, soliciting the use of, or offering or purporting to ccmmellding, soliciting thc use of, or commend- ing any liquor shall be punished for every such offence with imprisonment v,rhic.h rnav extend to six litontlls or fine "'hich mav extend to two thousand rupees or both. (3) Except as othcrM•ise provided in sub-section (4), nothing in sub-section '2) shall apply to — (a) catalogues or price-lists to bc disp!aycd on liquor vends in Madhva Pradesh in accordance with the provi- Sion.s of this Act cr the rules madc thereunder: anv adve.rtisllllr•nt or other niatter contained in any newspaper, book: kcaflet, booklet or other publica- tion printed and published outside Madhya Pradesh; any advertisements or other Inatter contained in any nevvspaper printed and published in Madhya Pradesh before such date as the State Government may, by notification, specify; and (d) any other advertisement or Inatter which the State Government may, by notification, generally or specially exempt from the operation of this section. subs. by M.p. .ACk 39 of 1982, S, 3. 16 Closing of shops for the Sakc of public peace, THE MADHYA PRADESH EXCISE AC'I', 1915 ('QI Notwithstanding anything contained in sub-section (3) the State Government tnay, by notification, prohibit within the State the circnlation, distribution or sale. of any newspaper, book, leaf It:t, booklet or other publicatiorL printed and published out- side the State tvhich contains any advertisement or matter corrnnendinxr, soliciting the use of, or offering or purporting to commending, soliciting the use of, or offering anv liquor and distributes ot' sells such newspaper, book, whoever circulates, leaflet, booklet or other publication, in contravention of such notification, shall be. punished for every such offence with impri- sonment which n)ay extend to six months or with fine which

may extend to two thousand rupees; or with both. (5) When any newspaper, book, leaflet, booklet or other publication whereve! printed. ar published appears to the State Government to contain any advertisernent or matter commendivrg; soliciting the use of, or offering any liquor, the State Govern- rnent may, by notification, declare every copy of the issue of the newspaper every copy of such bookl leaflet, booklet or other publication to .be forfeited to Govertunent, and thereupon any any officer of the po\icc or revenue department Office, . and any other person authorised in that behalf bv the State Govermncnt may seize. the sarne wherever found in Madhya Pradesh and any Collector or Judicial Magistrate of' the first class or sccond class or othcr officer authorised by the Stæite Govern- 'neit may by "'arrant authorisc any police officer not below the rank of sub-inspector to enter upon and search for the same in anv promises any copy of such any such book. leaflet, booklet other publication Inay be or Inay be reasonably sus- pected to be. 24. (l) The Distriqt Magistrate, by riotice in writing to the licensee, mav require that any shops in which any 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 untasiful a.ssembly is apprehended or occurs in the vicinity of any such shop, a Magistrate of any class, who is present, may require such shop to be kept closed for such period as he may think ncccssary : Pym,rided that, when any such riot or unlavvful assembly occurs, a licensee shall, in the absence of the Nlagistrate, close his shop without any order. (3) When any Magistrate issues an order under sub-section (2), he shall forthwith inform the Collector of his action and his reasons therefor

CHAPTER V Duties and Fees 25. [(l) An excise duty oc a countervailing duty, as tne case Duty on excisable articles. may be, shall, if the State Government so direct, bc-levied on all excisable articles Dther than medicinal and toilet preparations specified for the filne being in the Schedule to the MedicaJ Ins. by 23 of 197t S. 2 THE MADHYA PRADESH EXCISE ACT, 191S and Toilet Preparation (Excise Duties) Act, 1955 (No. 16 of (a) imported; or (b) exported; or (c) transported; or (d) manufactured, cultivated or collected under any licence granted under section 13; or (c) manufactured in any distillery established, or any distillery or brewery licensed, under this Act: Provided that it shall be Lawful for the State Government to exernpt any excisable article from any duty to which the same may be liable under this Act.] \ [(2) Duty may be imposed under sub-section (l) at different rates according to— (i) thc placc to which any excisable article is to be re- moved; or the strength and quality of excisable article; or (IL) (iii) the use of excisable article for different purposes.]2 (3) Notwithstanding anything contained in sub-section (i) duty shall not be imposed thereunder on any article which has been imported into [* *]3 India and was liable, on such importation, to duty under th sea Customs Act, 1878 (Vill of 1878)4, or the the Indian Tariff Act 1894 (of 1894.) 5 ((4) Nothing contained in this section shall be construed to precludc the State Government from enhancing or reducing the rates of duty during the course of a financial year and the power to enhance or reduce thc ratc of duty shall include power to give retrospective effect to such enhancement or reduction from a date not earlier than the commencement of the financial year. 18 17 3. 4. 5. 6. 7. 8. subs. by M.P. Act 23 of 1979, S. 4. subs. by M.P. Act 14 of 1987, S

2. Word "British" omitted by A.O

1950. See now the Customs Act, 1962 (52 of 1962) Sec now the Indian Tariff Act, i 934 (32 of 1934). Words "or on aay article which has been imported into any Part other than the Mahakosha\ region o? Madhya Pradesh as formed by the provisions of part 11 of the State Reorganisation Act, 1956 (37 of 1956), and an which a duty Euas already been paid on such importation under any cottesponding law in force in that pact" omitted by M. P. Act 23 of 058, S.3(l), Schedule, Pact A, item 21. Omitted by A.O

1937. Ins.by M.P. Act 390r 1982. S.4. THE MADHYA PRADESH EXCISE ACT, 1915 Ways of]evying such duty 26. ( ] 'I Subject to such rules regulating the time, place and Payment for grant of leases. manner as the State Government may prescribe, such duty shall be levied rateably on the quantity of excisable article imported, exported, transported. coklected or manufacturcd or issued from a distillery: brewery or warehouse : Provided that duty may be levied— on intoxicating drugs by an acreage rate levied on the cultivation of the hemp plant [or by a ratc charged on the quantity collected ; on spirit or beer manufactured in any distillery established or any distillery or brewery licensed under this Act— in accordance with such scale or equivalents cal- culated on the quantity of materials used, or by Ibe degree of attenuation of the wash or wort, as lhe case may be, as the State Government may prescribe; or by a rate charged directly on the materials used; on tari, by a tax on each tree from which the tari is drawn. (2)

Where payment is made upon the issue of an excisable article for sale from a warehouse, it shall be at the rate of duty in f&ce on the date of issue of such article from the warehouse. [(3) Where the rate of duty is enhanccd or reduced after payment of duly on issue of excisable article from warehouse and the excisable article. is in stock with a holder of a licence, the excisable article. in stock shallbe subject to the levyof duty at the rate iso enhanced or reduced and the difference in duty shall be payable or refundable, as the case may be, by or to the holder of a licence. with whom such duty paid excisable article is in stock at the material time. 13 27. Instead Ofor in addiLion to any duty leviable under this Chapter, the Statc Govermnent may acccpt payment of a sum in consideration of lhe grant of any lease under section 18. [(2) Nothing containcd in sub-section (l) shall be construed to preclude the State Government from enhancing or reducinrg the sum received in consideration of a grant of any lease under section] B during the course of a financial year or during the currency of a licence and the power to enhance or reduce the sum Shal) include power to give retrospective effect to such en- hancement or reduction from a date not carlier than the com- mencemcnt of the financial year. 15 2, 3

4. Words ' •or coca p} ant" omitted by Central Act 2 of 1930. Words omitted by C.P. Act I 1927, S. 3. by M.P. 39 of 1982 S

5. Renumbered M.P. Act of 1988, S

2. THE MADHYA PRADESH EXCISE ACT, '915 I [27-A.(l) Until provision to the contrary is madc by [Parliament]2 the State Government mav continue to levy any duty to which this section applies which it was lawfully levying immediately before the commencement of (the Constitution]3 under this Chapter as then in force. (2) Thc duties to which this section applies are— (b) any duty on intoxicant which are not excisable arti- cles within the meaning of this Act; any duty on an excisable article produced outside India and imported into thc (State]4 whether acroæ a customs frontier as defined by the Central Govern- ment or not; (3) Nothing in this shall authorise the levy by the State Government of any duty which, as between goods manu- facturcd or produced in thc [Statc]4 and silnilar goods not so manufactured or produced discriminates in favour of the former, or which, in the case of goods manufactured or produced out- side the discriminates betw een goods manufactured or produced in one locality and similar goods manufactured or pro- duced in. an other locality.] CHAPTER VI LICENCES, PER,MIT.S AND PASSES 28. Evcry licence* pcrmit or pass granted under this Act— (a) shall be. granted— 19 Saving for duties being levied at commencement OF tbe Constitution. Form and conditions of etc. (i) on payment of Such fees (if any), for such period, subject to such restrictions, and on such con- ditions, and shall bc in such form and contain such particulars, as thc State Government may direct either generally by rules made under section 62 or in any particular instance. 2. 3. 4

5. Ins.A. Subs. by A. O, 1950. SUbS.. ibid., for "Part Subs. by A. O. *950, Omitted by M. P, Act "{he Cen*rai Legislature", of thc Government of India Act. 1935". region". 23 of 1958, S. 3 (3). Schedule. Part—A, item 21. 20 Power to take swurity from licensee. Technical defects, irregu- larities and Powa to cancel or sus- pend licence, MADHYA PRADESH EXCISE Acr, 1915 [29. authori ty granting a licencc under this Act may uire the licensee to e.*$cute a counterpart agreement in con- for •ty with the tenor of his licence and to give such security forl the performance of such or to make such deposit or to provide both as such authority rnay think fit.]' 30. (l) No licence granted under this Act shall be deemed to be Iinvalid by reason rnereLy of any technical defect, irregularity or on-qi-Sion in the Licence or in any proceedings taken prior to the gralnt thereof. (2) The decision of the Excise Cont.måsioner as to what is a technical defect, irregularity or ornission shall be final. 31. (l) Subject to such restrictions as the State Govern- meet may prescribe, the authority granting any licence, permit or pass under this Act may cancel or suspend it,— (a) (b) (c) (d) (f) (g) if any duty or fee paya ble by the holder thereöf be not duly paid; or 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 express or implied permission, of any of the terms or conditions thereof; or 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 any other law for the time being in force relating to revenue* or of anv offence [under the Dangerous Drugs Act, 1930 (Ii of or under the Indian Merchandise Marks Act, 1889 (IV of or under any section which has been introduced into the Indian Penal Code, - 1860 (XLV of 1860), by section 3 of that Act; or if the holder -thereof is convicted of any cognizable and non-bailable offence; or if the holder thereof is punished for any offence re- ferred to in clausc (8) of section 167 of the

Sea Cus- toms Act, 1878 of 1878);' or where a licence, petmit or pass has been granted on the application of the holder of any lease granted under section 18, QQ the requisition in writing of such lessee; or if the conditions of thc licence, permit or pas.s provide for such cancellation or suspension at will. ef 1970, S. 2. 2. 3. 4. (is. by Central Act 2 of 1930. Sfe new the Trade and Merchandise Marks Act, 1958 (43 of 1958). *e now the Customs Act, 1962 (52 of 1962). THE MADHYA PRADESH EXCISE ACI', 1915 [(1-A) Bebrc making an order cancelling or suspending a licence, permit or pass under sub-section (l), thc authority afor•.- said shall record in writing thc reasons for the proposed action, filmish to the holder thereof a brief Staten-tent of the sarni_: afford him a reasonable opportunity of being hca.rd. l' "h Whcrc a liccncc, permit or pass hcld by any p(ntson cancelled under clause (a), clause (b) or clause (c) or ause (e)of sub-section (1), thc authority aforesaid may cancel any other Licence, permit or pass granted to such person under this or undcr any other law for thc lime being in force relating to cxcisc revenue, or under thc Opium Act, 1878 (I of 1878). '3) The holder of a licence, perrnif. or pass shall not be entitled to any compensation ror its cancellation or suspension, nor to the rcfimd of any fee paid or deposit. made in respect thereof_ Where a liccucc is cancelled or suspended under clause (a), clause (b), clause (c) or clausc (c) of sub- section (l thc fee payblc för thc balancc of the which such licencc would havc beetl current bul: fbr such cancellation or *lispension, may bt recovered from the cx-li ccnscc as cxc.i sc-revcnue ; thc Collector may take thc grant under rncn_t or resale it at thc risk and loss Df the c._x-lice.nscc, blit any profit realised by such manavycmcnt or re- sale whi cli is not in excess of the amount recovered under clause for such period shall bc paid to the ex-licensee, l) Whenever thc authority which granted any licence 32 under this Act considers that such liccncc should withdrawn for any causc other than those spccified in Scction 31, it shall remit a sum cqua! to the amount of the fees payable in respect thereof for fifteen days, and may withdraq' the licence either- (a) on the expiration of fifteen day's notice in of its intention to do so, DE (b" forth-with without notice. If any licence be withdrawn under clause (b) of sub- section the aforesaid authority shall, in addition to remitting such sum as aforesaid, pay to the licensee such ft:rther sum (if any) bv way of compensation the Excise Commissioner may dircct. (3) When a licence is withdrawn under sub-section 11) , any fee paid in advancc to deposit made by the licensee in respect thercof shall be refunded to him, after deducting thc amount (if ari}h due to the Government. L by M. P. Act 23 of 1979, S

5. Power withdraw licences.22 surrader of licences. THE MADHYA PRADESH EXCISE ACT, 1915 33. (I) Any holdcr of a licence granted under this Act to sell an intoxicant niav surrender his 'licence on the expiration of one month's notice in writing given by him to the Collector of his intention to the same, and on pavment of the fee payable for the. licence for Lhe remainder of the period for which it would have been current but for such surrender : Provided that if thc Excise Commissioner is satisfied that there is suffcient reason for surrendering a *'icence he mav remit to the holder thereof the sum so payable on surrender or any portion thereof. 2"; Sub-section i' l) shall not applv in the case of any licence granted under sec lion 18. Explanation — . 'I'he vcords "holders of a licence", as used in this section. inc:udc a person ivhose tender or bid for a licence has beer. accepted. although he mav not actually have received the CHAPTER Offences and Penalties 2!34. VVhoever in countrave.ntion of this Act or of any rule, Penalty for illegal import etc. notification or order issued or given thereunder, or of any licence, pcrnlit or pass zrantecl under this Act— collects sells any (c transports. manufactures, imports. exports. or possesses anv intoxicant; or save in the c; ee.s provided for in section 38, intoxicant : or cultivates any honp plant; or taps or (Iraq' tari from any tari producing tree: or constructs or any distillery or brewery; or uses. keeps or in possession any rnaterials, still utensil, implen«nt or apparatus M'hatsoever for the purpose of manufacturing any intoxicant other rem.oves anv intoxicant any distil:crv, brewery or warehouse licensed, established or continu ed under I h I battles any liquor; .Å•I, P. Act 23 Of J 958, S .31 i), Schedule, Parl A, item subs. P. Act 23 Of 1979, S, THE MADHYA PRADESH EXCISE ACT, 1915 [shall be punishable for every such offence with imprisonment to enc Yi-ar and finc which for a term which mav extend shall not be less than two hundred rupees hut --,.vhich Inay extend to two thousand rupees: i; 'Ed under this section Provided 1 hat. wl'cn any person punish- of any oi30nce for a srcnnd subsequcni 1' , he shall bc able för e-vcrv such onenct• with iunpriF.onnu•nt for a term M.'hich Sha]] not be less Ihan inonlh bilt v. extend to twenty- four 'nonths ancl with fine M'l)ich Shai} nc.k be less than three hundred rupees but which extend to three thousand rupees.] 35. 2 [Who ever— 23 penalty for altering or attempting to alter any [denatured spirit or den- aturtd spirituous prepa- ration.]3 (a) (b) alters or attempts to alter any [denatured spirit or

denatured spirituous preparation] 3 with the in- tention that such sprit ; nay be usc for human consumption, wheth cr as a beverage or internally as a medicine, or in any other way whatsoever, by any method whatsoever: or has in his possession any spirit in respcct of which he knows or has reason to believe that any such alter- tion or attempt has been made with the intention specified in clause shall be punishable with im- prisonmenc for a term which shall not be less than one month but which It-lav extend to two years and also with fine which shall not be less than one thousand rupees but which may extend to four thousand rupees ;] mixes denatured spirit or such altered denatured spirit or denatured spirituous preparation with pot- able spirit. shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to two years and also with fine which shall not bc less than one thousand rupees but which may extend to four thousand rupees : Provided that when any person is convicted under thii.s section for a second offence or subsequent offence he shall be punishab]c for such offc.ncc with term which shall not be less than imprison:nent six months but which may extend to six years and H.'ith fine which shall not be less than one thousand five hundred rupc•cs but which may extend to six thousand rupees

2. Subs.by M. P, Act 39 ot 1982, S. 6 for the predicate ' 'shall be puni- sb able for cvery such offence with imprisonment for a term which may extend to one year, or with fine which shall not be less than two hundred rupees but which may æxtend to two thausand •rupees, or with both". Subs. by M. P. Act 23 of]979,. S. 6. by M. P > ct 3') or 1')3.2 S. 7 (a) for "denatured spirit", Penalty illegal poge- •Ion. Penalty for opemng, kee- ping or using any pluce as a common drinking- house or for having care, m anagement or control of, or for in conducting, business of any such place. Penalty for bcing found drunk or for purpose of drinking in a common drinking-house, ror permitting a Penal tv place to be used the commission by other per- son of any offence puni- shable under sectioa 34. section 35, section 36 OT section 36—A. Execution ot' bond to abs- tain from commission of offences punishab\e under section 34 or section 36. MADHYA PRADESH EXCISE ACT, 1915 Explanation.—ln this section "denatured spirituous preparation" means any preparation made with denatured spirit and includes liquors, french- polish, vamish and thinners prepared out of such spiritu ous preparation.) 1 36. Whoever, without lawful authority, has in poseün any quantity of any intoxicant knowing the same to have been unlawfully imported, transported, manufactured, cultivated or Oli knowing the prescribed duty not to have been paid shall be punishable with imprisonrnent for a term WI-ich may extend to six months, or with fine which may extend to one thousand rupees, or with both. 2 [36-A. Whoever, in contravention of this Act, or of any rule, notification or order made , issued or given thereunder, or of any licence, perrnit or pass granted under this Act,— opens, keeps or use any place as a common drink- ing- house; or (b) has the care, management or control of, or in any manner assists in conducting the business of any place opened, kepc or used as a common drinking-house; with imprisonment for a term which may shall; be punishable extend to one year or with Iihe which shall not be less than two hundred mpces but which mav extend to two thousand rupees, or with both. 36-B. Whoever in contravention of this Act or rule or noti- ficaLion or any order made, issued or given thereunder, or of any licence. permit or pass granted under this Act, is founcl drunk or drin_k_iag in a common drinking-house or is found there present for the purpose ot civil'lkmg shall be punishable with finc which mav extend to one thousand rupees and any person found in a conunon drinking-house during any drinking therein shall be presumed, until the contrarv is proved, to have been there for che purpose of drinking. i the owner or occupier or having the 36-0. Whoever, use or carc or management or control of any place, knowingly perrnits it to be used ror the commission by any other person of arre offence punishable under section 34, section 35, section 36 or scction 36-A shall be punishable with imprisonment for a term which nrav extend to one year, or with fine which shall not be less than tsvo hundred rupees but which may extend to two thousand rupees or qrith b0Lh.l* 36-D (l) Whenevcr any pcrson is convicted of an offence punishable under section 34 or section 36, and the Ylagistrate convicting liiin is of opinion that it is necessarv to require such person to exccute a bond to abstain from the comnxissiou of offences punishable under those sections; Lhe Magistrate may, at the time of passing sentence on such person, order him to ex- ecute a bond for a sum proportionate to his means, with or with- out sureties, to abstain fram the conunission of such offences during such pericxl, not exceeding three years, as he may direct. Ins. by M. P. Act 39 of 1982, S. 7 (b) 2. Ins. by C. P. Act 6 of 1934, S. 6. 3. subs. by M. P Act 23 of 1979, S

form contained in the Second Schedule, and the provisions of the Code of Criminal Procedure, 1898 1" v of 1898) 1 shall, in so far as they are applicable, apply to all matters connected with such bond as if it were a bond to keep thc peace ordered to be executed under section 106 of that Code.(3) If thc conviction is set aside on appeal or otherwise, thc bond so cxecuted shall become void. (4) An order under this section may also be madc by an appellate court, or by the H.ioh Court whcn exercising its powes of revisiotl. '36-E (l) Whenever a Magistrate of the (itse class spccially empowered in this behalf bv the State Government receives in- formation that at-n person witfu•n the local limits of his jurisdic- tion habitually commits, or attempts to commit, 01' abets the commission of an offence. punishable undet• section 3k or section 36, such Magistrate may require such person to shoe.' cause why he should not bc ordered to execute a bond, with sureties. for his good behaviour för such period, not exceeding three years, as thc Magistrate may direct. Tile provisions OF the Code Procedure, 1898 (V of 1898'): , shaft, ill so as they atc applicable, apply to any clue bond retert•ed to proceedings under sub-secuon Q I were a bond required [0 be executed sec.Li0ii 110 0? chat Code. 2[37. Whoever, is gililcy of any act or intentional omission in contravention of anv of the provisions of this Act, or of any rulc, notification or order made, issued or given thereunder and not othemvise provided' for in this Act, shau be punishable with imp- risonment for a term which mav extend to six months or with fine which may extend to one thousand rupees, ot' with both. 38. (l) A liccnsed vcndor or anv person in hjs employ and acting on his behalf who— 25 Form of bond and appli- cation of th2 provisions of the Code o? Criminal Procedure to au matters connected with such bond. Circumstances in whicb bond shall be void. Power of appellate coart of the High Court to make order. Magistrate to require a person to show cause why should not be ordered to cxecu'-c a bond for aoo.d behaviour. App lication provisi- ons the Code of Cri- mina! Proccd ure to pro- ceedings under sub-secti. Penalty offences not otherwise pravided for. PenalEY fac eertain unta- wful acts of license vendors. 2. (a) (b) (c) (d) See now Subs. by sell any intoxicanc to a person who is drunk or intoxi- cated;or sells or gives any intoxicant to any person in con- travention of section 23; or in contravention of section 22 etnploys or pw•rmits to be employed on any part of his Licensed premises referred to in that section any male p2tsoa or womya; or permits drunkenness, intoxication, disorderly conduct, dancing, singing, playing of music or gaming on the licensed premises of such vendor; or the Code of Criminal Procedure, 1973 (2 of 1974). M. P. Act 23 1979. S. 8. 26 THE MADHYA PRADESH EXCISE ACT, 1915 (e) permits believe offence, persons to have or who whom hc knows or has reason to been convicted of any nan-bailable are prostitutes, to resort to or assem- Penalty on licensed man— ufacturer or vendor of intoxicant fcr mixing or permitting to be mixed with such article any no— xious drug cr any foreign ingredient or any dilut— ing or colouring substa- nce. Penalty for misconduct by licensee, etc. penalty for allowing co— nsumption i'! chemist's shop, etc. ble on the licensed prerniscs of such vendor whether for the purposes of crime or prostitution or not ; shall be punishable with fine which shall not be less than one hundred rupees but which rnay extend to two thousand rupees. Where any licensed vendor, or any person in his employ and acting on his behalf, is charged witli permitting drunkenness on the premises of such vendor, and it is proved that any person was drunk on such premises, the burden shall lie on thc person charged to prove that the licensed vendor and the persons employ- ed by him took all reasonable steps for preventing drunkenne.ss on such premises]l 38-A. If anv licensed manufacturer or licensed vendor or any person in his eelpi0Y' and acring on behalf, mixes or pcrrnits to anv intoxicant rnanulhctured, sold or kept or cx- be mixed, with posed for sale bv him, any no•.iaus drug, or any foreign ingredient or any diluting or colouting sith$tance except as prescribed in the licence, or has in possession anv intoxicant in respect of which such adnli.xturc has hecn ntad(.•, he shall bc punishable with ixnpri- sourent which shall not bc [css Lhall one rnonth bnt which may extend to one year or with fine which shall not be less than three hundred rupees but which !nav extend to two rnpces or with both

39. A Act or any his behalf, (b) holder of a liccncc, permit pass granted LIIis person in thc employ of such holder and acting on who intentionally—fails to produce such licencc, permit or pass on the demand of anv Excise Officer or of anv other omccr duly empowered to make such de.lnancl•. or save in a ca.se provided ror by section 34, contravenes anv rule made Ltnder section 62; or does anv act in breach of anv of thc condicions of the licence, permit ar pass not otherwise. provided for in this Act, shall be punishable in case (a) with finc which may extend to four hundred rupees, and in casc (b) or (c) with fine which may extend t.o [ten lhQLtsand rt.pccs!2. A ChemL*t, 'druggist, apothecary or keeper Df a dispensarv allov.•s any which has not been Intoxicant, bonatide medicated for purposes, to be constnned

qn his business prcmiscs by a.ny person not employed bc ounißhablc: inwrisonment For a term Jos. P 3. ter thousand rupees" THE MADHYA PRADESH EXCISE ACT, 1915 which may extend to onc year or with fine which shall not be less than five hundred rupees but which may extend to four thousand rupees, or with both. (2) Any pcrson not employed as aforesaid who consumes any such intoxicant on such premises shall be punishable with fine which may cxtcnd to five hundred rupees. 4-0-A. Whoever a.ssaults or obstructs (a) any cxcigc oficer or person excrcising powers under this Act, or (bh any informant or other person helping any such omccr or person while exercising powers under this Act, shall be punishablc with imprisonment which may extend to two years or with fine which may extend to two thousand rupees or with both.] 41. (l') Where any intoxicant has been manufactured or sold or is possc.ssed by any oerson on account of any other person and such other persorL or has reason to believe that such manufacturc or salc was, or that such possession is. on his account the intoxicant shall, for the purposes of' this Act, be deemed to have becn manufacturcd or sold by, or to be in the posscssion of, such other person. Nothing in sub-section (l) shall absolve any person who manufactures, sells or has possession of an intoxicant on account of another per.soil from liability to any punishmcnt tinder this Act for thc unlawful manufacture, sale or possession of such intoxicant

42. Whoever, attempts to crotnmit or abets any offence punish- able undcr this Act shall be liable to the punishment provided for such offence

43. In prosecutions under section 34, section 35 and section 36 ic (shall bc prequned, until thc contarary iS proved]l, that the accused person has cotmnitte.rl an offence punishablc under that. section in respect of— (a) anv intoxicant, or (b) any still, utensil, implement or apparatus whatsoever for the manufacture of any intoxicant other than tari, or any maue.rials which have. undergone any process towards the manufacture of an intoxicant, or from which an intoxicant has been inanu factured, 221ab!e account satisfactorily. for the posses•sion he for ' •may be pccsurned.' Suhs C. P. Act 1934. 27 Punishment for obstruction to or assault on, officer, etc. Manufacture, sale or possession by one person on account of another. Attempts to commit, and abetment of offences. Presumption as to commi- ssion of offence in certain cases. 28 THE MADHYA PRADESH EXCISE Acr, 1915 Criminal llaDility oi' •'14. Where any under section 34, section 35, section 36, *icensee for acts of servan ts. [section 36-AII, section 38, [section 38-AII or section 39 is Enhanced punistunent after previous conviction. Liability of cectain things to confiscation. committed by any person in the employ and acting on behalf of the holder of a licence, permit or pass gran ted under this Act, such holder shall also be punishable as if he had himself committed the sarnc, unless hc establishes that all due and reasonab!a pre- cautions were cxercised bv him to prevent the commission of such offence . •Provided that no person other than the actual offender shall be punishable svith imprisonment except in default of payment of fine

45. If any person after having been previously convicted of offence punishable under section 34, section 35 section 36, [section 36-A, section 36-B]2 [section or section 40 or under the corresponding provisions in an', enactment repealed bv this Act, subsequently commits and is convicted of an offence punishable under any of those sections, he shall be liable to twice thc punislh ment which miglit be imposed on a first conviction under this Act : [Provided that nothing in tlLis section shall prevent anv offence which might othenvise have been tried summarily under Chapter XXI of the Code of Criminal Proc:cdurc, 1973 (No.from bein" so tried.} 46. (I 'I Whenever an olluuc,e has been committcd M'hich is punishable under this Act, the intoxicant materials, still. utensil; implement or apparatus in respect of or by means of which such offence has been comrnitted shall be liablc to confiscation, (2) Any intoxicant lawfully imported, transported, manufac- tured, held in possession or sold along with, or in addition to, any intoxicant liable to confiscation under sub-section (l), and the receptacles, packages and coverings in which any such intoxicant, materials, still, utensil, implements or apparatus as aforesaid is or are found, and the other contents, if any, of thc receptaclcs or packages in which the same is or ate found, and the animals, carts, vessels, rafts or other conveyance used in carrying the same, shall likewise be liable to confiscation : Provided that no animals, carts, vessels, rafts or other conve- yance shall be liable to confiscation if it is proved that they are not the property of the offender and if the owner thereof establi- sheg that he had no reason to believe that such offence was being or 2. 3. 4. was likely to be conunitted. Ins. by C. P. Act 60f 1934, S. 9 Ins. by C. P. Act 60? 1934, S

10. Ins.by C. P. Act 56 of 194b'. S

3. Subs.by M. P. Act 23 of 1979. S

9. THE MADHYA PRADESH EXCISE ACT, 1915 Whcre in any case tried by him theMagistrate de- 47.cides that anything is liable to confiscation under section 46, he may either order confiscation or may give the owner of the thing liable to be confiscated an option to pay,in lieu of con- fiscation, such fine as the Magistrate thinks fit. (2) When an offence under this Act has been committed, but the offender is not known or cannot be found, thc case shall be enquired into and determined by the Collector,who may order confiscation Provided that no such order shall be made until the ex- piration of one month from the date of seizing the thing intended to be confiscated,or without hearing any person who may claim any right thereto, and the evidence (if any) which he may pro- duce in support of his claim . Provided further thac if the thing in question liable to speedy and natural dccay.or if the Collcctor is of opinion that sale would be tar the benefit of its owner, the Collector may at any time direct it to be sold;and the provisions of this sub-section shall, as nearly as mat,' be practicable, apply to the net proceeds of such sale. 48. [(n The Collector may—— accept from any person whose licence. permit or pass is liable to be cancelled or suspended under clauses (a) and (b) of section 31, svho is reasonably suspected of having conunitted an oftince under section 37, section 38, section 38-A (except in a case to which proviso to that section applies) or section 39, a sum of moncy not exceeding ten thousand rupees in lieu of such cancellation or suspension or by way of composition for such oflälte, as the case may be, or may impose as a penalty a sum not exceeding ten thousand rupees, and, may in either case, order the confiscation of articles which are seized; and in anv case in which any property has been seized as liablc to confiscation under this Act, may at anv time before an order of confiscation has been passed by a Judicial Magistrate, rclease the same on pay- ment of the value thclcof was estimated by the Collector.]l On the payment of such sum of money, or such value, or both, as the case may be, to the Collector, the accused person, if in custody, shall be discharged, the property seized (if any) shall be released; and no further proceedings shall be taken against such petM)11 or property. 1, subs. by M.P. Act 23 of 1979, S. 10. 29 Order of confiscation. Power to compound offences. 30 THE MADHYA PRADESH EXCISE ACT, 1915 on offccr±, making 49. Any Excise offcer or offcer of the Police or Land vaxatbus search, seizure, deendon or arrest. 'Penalty for import etc. Of liquor unfit for human consumption or for altering or attempting to alter denatured spirituous preparation. Revenue Department or any other person duly empowered under section 52, who vaxatiously and unnecessarily (a) enters or searches or causes to bc entered or searched any place under colour of exercising any power con- ferred by this Act, or seized the movable property of any person on the prctence of seizing or searching for any article liable to confiscation undcr this Act, or detains, searches or arrests any person, shall be punishablc with imprisonment for a term which may extend to three months, or with fine may cxtend to five hundred 49 —A. rupees, or with both

CHAPTER VII-A PENALTY FOR OFFENCES AGAINST LIFE iVhoever— exports, transports, man ufåctures collects, irnports, possesses, bottles or sel]s any liquor; or alters or attempts to alter any denatured spirit or denatured spiritious oreparation "'ith the intention that such spirit or dcnatured spirituous prepartaion may bc used for human consumption: whether as a beverage or internally as a medicine, or in any other form or by any method whatsoever; or has in his possession any spirit or denatured spirituous preparation. in respect of which hc intentionally or kpowingly a110ivs or knou•ingly s•uflérs any other person to alter or attempt to alter, in cither case the intention specified in clause (b), any spirit into •denatured spirit or into a dcnaturcd spirituow:s preparation; orr mixes denatured spirit or such altered denatured spirit or denatured spirituous preparation with and such liquor, denatured spirit, potable spirit, denatured spirituous preparation, spirit or altered denatured spirit, as thc case may be, is found unfit for human consumption or causes injury , to or death of human being,—— shall be punishab!e — denatured spirituous pre- where such liquor, denatured spirit, paration. spirit, or altered denatured spirit, as lhe ca.se may be— imprisonment which shall unht_ far human consmnptiou- not bc less than fi.vo months, but may extend to two vears and shall also bc liable to fine; injury to human being— (iii) causes death of a human being (2) When any pcrs0iL is second or subsequent offence, circumstances— (a) under clause (i) of sub section (2) MADHYA PRADESH EXCISE ACT, 1915 1. under clause (ii) of sub-section (2) under clause (iii) of sub-scction (l) (0 49 -B. to impr:asomnent which shall not be less than four months but may extend two four years and shall also be liable to fine: to imporsionment which shall uot be than LWO years but may extend to ten years and Shal] also be liable to fine. convicted under this section for a he shall be punished in relation to with imprisonment which shall not be less than six months but which may extend to

four years and shall also be liable to fine ; irnprisonment which shall not be less than one year but may extend to six years, and shall also bc liable to fine : to för life or imprisonment which shall not be less than fivc years but may extend to ten years, and shall also be liable to fine. Notwiths tanding anything contained in the Code of Criminal Procedure, } 973 (No. 2 nf 1974) or section 59- 31, Bail not to be allowed for under this Cb•pta (ii) Ins. no application for an anticipatory bail shall be en- tertainrd by any court in respect of a person accused of an offence under section 49-A • no application for bail of a person accused of an offence under section 49-A shall he if cpposcd bv the prosecution . Provided that 110 court or magistrate shall authorise detention of o.uch person in custody during the course of investigation for a period cxceeding one hundred and tmventy days and on thc expiry of such period, in the evern of thc repnrt or complaint not being filed, thc accused shall bc relep.scd forthwith if be i! prenarcd to and docs län•nisll bv M. P. Aci. 39 of 1982, S. 9. 32 Land-holders and others to dve information. Power to enter and ins- pect place of manufacture and sale. Power to arrest without warrant, to seize article liable to confiscation and to make searches. THE MADHYA PRADESH EXCISE ACT, 1915 CHAPTER DETECTION INVESTIGA TION AM) TRIAL OF OFFENCES 50. Whenever any intoxicant is manufactured or collected, or any hemp plant is cultivated on any land in contravention of this Act,— (b) any owner or occupier of such land and any agent of any such owner or occupier; and all village-headmen, village-accountants, village- watchmen, and all offcers employed in the collec- tion of revenue or rent of land on the part of the Governmcnt or the Court of Wards, in the villages, shall, in the absence of reasonable excuse, be bound to give notice of the fact to a Magistratc or to an officer of the Excise, Police or Land Revenue Department, as soon as the fact comes to their knowledge

51. The Excise Commissioner, or a Collector or any Excise Officer not below- such rank as the State Government may by noti- fication prescribe, or any Police Offcer 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 mantr factures or stores any intoxicant; and 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 examine accounts and registers, and examinc, test, measure or wcight any materials, stills, utensils, im- plements, apparatus or intoxicant found in such place. 52. (l) Any Excise Officer, or any Police Offeer not below such rank as the State Government may by notification prescribe, or anv single offccr or class of omcers of the Land Revenue Depakment duly empowered in this behalf by notification of the State Governmcnt, subject to such restriction as the State Government may prescribe, and any other person, duly empower- ed by notification of the State Government in this behalf may- 2, 3. 4. (a) arrest without warrant any person found committing an ofltnce punishable under [section 23-A, section 34]4 section 35, section 36, section 36-A, section 36-B, section 36-0 or section 37; and] Words "or Coca plant" cmitted by Ccntral Act 20f 1930. Words "Erythroxylon coca" omitted by C. P. Act of 1927, S. 3. subs. by M.P. Act 27 of }965, S

3. Ins.by M. P. Act 23 of 1978, S. 3. for "section 34". (b) THE MADHYA PRADESH EXCISE ACT, 1915 seize and detain any intoxicant 11 or other article which he has reason ta beficve to bc liable to con- fiscation, under this Act or anv other law for the tirne being in force relating to excise-revenue; and detain and search any person upon whom, and any vcssel, raft, vehicle, arumal, package, receptactc or covering in or upon which hc may have reasonable cause to suspect anv such article to he. (2) When any person is accused or reasonably suspected of committing an offence under chis Act. and on demand of such offcer retuscs to give his name and residence or gives a name and residence which such offcer has reason to believe. to be false he may be arrested by such offcer in order chat his name and resi- dancc may be ascertained. [53. If a Magistrate, upon information and such inquiry (if any, as he thinks necessarv, has reason to beüeve au section 35, section 36, offence under section 34, section 36-A, section 36-B, section 36-G, section 37, section 38, scctiOTt 38-A, section 39 or sectiön 40 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 to believe that anv intoxicant still, utensil, irnpleme.nt, apparatus or which are used commission of such ofl7tnce, or in respect of which such offence has been, is or is iike(v 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 fikelv Co be engaged in the comruission of any such oflö,nce

54. Whenever anv Excise Officer not belmv such rank as the State Government may, by notification, prescribe, has reason to believe that an offence under section 34, section 3.51 section 36, section 36-A,

section 36-B. section 36-C, section 37, section 38, section 38-A, section 39 or section 40 has been. is beino• or is likelv to be committed, åtnci a search-warrant cannot be obtained without affording the ofli:nder an opportunity of escape or of concealing evidence of thc offence he may after recording thc grounds of his helief,— 33 Power of magistrate to issue a warnnt. Power to search Tit.N)ut a warrant. (b) at any time, by day or night, enter aud search any place and sei_xe anything found therein which he has reason to believe to be liable to confiscation under this Act; and ithe t:llinks proper, detain and search and, arrest anv person found in such place whom he has reason EO be guilty of such as aforesaid. l* Word subs. by A. O. 1937. for "excisable". subs. by M. P. 27 of 1965, S. 4. 34 Arrest without warrant for Obstruction or assault. Powers of Excise Offcers in matters of investigaton Report by investigation offcer. Report by Excisc Offccr. R

4. THE MADHYA PRADESH EXCISE ACT, 1915 (54-A. Anv Excise Offcer. not below such rank as the State Government may by notification specify may arrest without any person who obstructs or assaults hirn in the execution .-iis (iu{v this Act k Tjvided that every person arrested under this section shall be ad!Ditted to bail bv the person arresting, if suffcient bail be tcndered for his appearance before a rnagistrate or before a poticc or Excise officer, as lhe case Inay be.]} 55. r (i) Anv Excise OfFrer not bet such rank and within specified arca. as the State Government may, by notification, scriDe, as regarch offence under section 34, section 35, section 36-A, section 38-A, gection 39, section 40 exercise the poxvers contörred on an and section 40.-A ohit:er-in-charge of a police station bv (he provision of Chapter X 11 of lhe Code of C.ri2iinal Procedure, 1973 (No. 2 of 1974) : Provided that anv such pov:ers shall be subject to such res- trictions and madit'ications 'if any) as rhc State Government rnay bv rule prescribc.]2 For thc purposes of seer-ion 156 of the said Code the area in rerard to which an Excise Officer is empowered under sub-sec- tion shall be deemed to be a police station, and such offcer shall be deemed to be the officer in charge of the station. -'Xny such offcer, specially cmpowered in that behalf by Ilie State Government, mav. vv-ithout reference to a Magistrate and for rcaqonq to be recorded bv him in xvriling, stop further proceed- against any person concerned or supposed to be concerned in any offence against this Act. which he has investigatcd or which mav have been reported ro him. 3 f 56. Jf on an investigation by an Excise Offcer empowered under sub-section (l) of section 55, i: appears that there is suffcient evidence to justify the prosecution of the accused, the investigating omccr, unless he proceeds under sub-section (3) of section 55, shall submit a report which shall for the purposes of section 190 of thc Codc of Criminal Procedure, 1973 (No. 2 of 1974) be dccmcd to be a police report to a Judicial Mazistrate having jurisdiction to inquire into or try the case and empowered to take cognizance nf offences on [police reports]4 57. Where any Excisc Offcer below the rank of Collector rnai•es any arrest, seizure or scarch under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the arrcst, seizure or search to his immediate official superior, and shall, unlcss bail be accepted under section 59, take or send the person arrcstcd, or thc thing seized, with all con- vcnient despatch, to a Judicial Magistrate för trial or adjudica- Ins . Suhs Subs Suhs, bv C.P. and Berar Act 56 of 1948. S.6. by M. P. Act 23 of 1979, S, I l. ibid. S. 12. by M.P Act 39 of 1982, S. IO Cor "public report" THE MADHYA PRADESH EXCISE ACT, 1913 [57 -A. An officer in charge of a police station shall take charge of and keep in safe custody pending the orders of a magistrate or an Excise Othce.r, all articles seized under this Act which may bc delivered to him, and shall allow any Excise Officer who may accompany such articles to the police station, or who may be deputed for the purpose by his superior offcer, Io affix his seal to such articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the offcer in charge of the police station.] I 158. Save as in this Act otherwise expressly provided the pro- visions of thc Code of Criminal Procedure, 1973 (No. 2 of 1974) relating to arrest, dctcntions in custody, searches, summons, warrants of arrests, search warrants, the production of persons arrcsted. and the disposal of things seized, Shail apply, as for as ma.y to all action taken in these respects under this Act.]2 59. [I' l) All offences punishable under this Act shall be bailable within the meani.ng of the Code of Criminal Procedure, 1973 (No. 2 of 19740.13 (2 h When a person is arrested under this Act otherwisc than on warrant by a person or offcer who has nol authority to release arrested persons on bail, he shall be produced before or forwarded to the nearest Excisc Officer who has authoritv to release arrested persons on bail, or (b) the nearest officer in charge of a police station, whoever is nearer. (3) \Vhenever 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 sab-section (2), bcfore an officer who has authority to release arrested

persons on bail, he shali be released up on bail or, at the discretion of the ofhcer releasing him, on his own bond. rl'he provisions of sections 441 to 444 and 446 and 449 of the Code of Criminal Procedure, 1973 (No. 2 of 1974), shall apply so far as rnay be, in every case in which bail is accepted or a bond taken under this scction.J4 60. 35 Police to take charge of articles seized. Arrests, searches, etc, bow to be made. Security for appearance in case of arrest without warrant. 6[61. [(1) No court shall take cognizance of an offence Limitation of prosecutions. punishable— 3. 6. (a) under section 37, section 38, section 38-A, section 39, except on a complaint or report of the Collector or an Excise Officer not below the rank of District Excise Officer as may be authorised by the Collector in this behalf; Ins. C. P. and Berar Act 56 cf 1948. S

8. Subs.•by M. P. Act 1979, S. Subs. M. P. Act - omitted by M. P. or \979, S. 15. subs. by M. P. af 1979, S. 16. 36 Tender of pardon to acca- sed person turning app- rover. Power to make rules, THE MADHYA PRADESH EXCISE ACT, 1915 (b) under any other section of this Act other than section 49 except on the complaint or report of an Excise Officer or Police Officer.]] (2) Except with the special sanction of the State Govern- ment, no Judicial Magistrate shall take cognizance of any offence punishable under this Act. or any rule or order thereunder, unless the prosecution is instituted within six months from the date on which thc oHOnce is alleged to have been committed. 61 -A. Whenever two or more persons are prosecuted for an offence under this Act, the Chief Judicial Magistrate or any Magistrate of the first class inquiring into or trying the offence may, for the reasons to be recorded in writing by him, tender to any accuscd person a pardon on condition of his making a fill! and true disclosure of all facts connected with the offence.] CHAPTER IX Miscellaneous (I) The State Government may make ruics for the pur- 62. pose of carrving out the provisions of this Act. (2) In particular, and without prejudice to the gcnerality of the foregoing provision, the State Government may make rules (c) prescribing the powers and duties of Excise Offcers; regulating the delegation of any powers or duties by the Chief Revenue Authority, the Excise Commiss- ioncr or Collectors under section 7, clause (g) declaring in what cases or classes of cases and to what authorities appeals shall lie from orders, whether origina; or appellate, passed under this Act or under any rule rnade thereunder, or bv what authorities such orders may be revised, and prescrib- ing the tix-ne and rnanner of presenting, and the pro- cedure for dealing with, appeals and revisions; regulating the import, export, transport, manufacture collection, possession, supply or storage of any intoxicant, or the cultivation of the hemp plant * and may, by such rules, among other matters,— regulate the tapping of tari-producing trees, the drawing of tari from such trees, the marking of the same and the maintenance of such marks, (ii) declare the process by which spirit be 2. 3. denatured and thc denaturation tained, and subs. by M. P. Act 39 of 1982, S

11. Words "or coca plant." omitted by Ceptral Act 2 of Words • 'Erythroxylon coca", omitted by C. P. Act of spirit asccr- 1930. of 1927. THE MADHYA PRADESH EXCISE ACT, 1915 cause spirit LO be denatured through the agency or under the supervision of its own officers; [(d-l) regulating the import, export, transport, collection, 37 (j) possession, supply, storage or sale of Mahua flowers, prescribing licences and permit therefor, through- out thc State or in any specified area or for any specified period regulating thc periods and localities for which, and the persons or classes of persons to whom, iicences for the wholesale or retail vend of any intoxicant may be granted, and regulating the number of such licences which may be granted in any focal area; prescribing the procedure to be followed and the matters to be ascertained before any licence for such vend is granted for any locality; regulating the amount, time, place and manner of payment of any duty or fee or tax or penalty; 12 prescribing thc authority by, the fbrm in which, and the terms and conditions on and subject to which any licence, permit or pass shall be granted, and may by such rules, among other matters,— (i) (iy) fix the period for which any licence, permit or pass shall continue in force, perscribe the scale of fees or the manner of fixing the fees payable in respect of any such licence, permit or pass, prescribe the amount of security to be deposited by holders of any licence, permit or pass for the pertbrmance of the conditions of thc same, prescribe the accounts to be maintained and the. returns to be submitted bv licence-holders, and prohibit or regulate the partnership in, or the transfer of, licences ; prescribing the measures for ascettaining local public opinion and providing for the appointment of ad- visor y eommittecs and specifying their powers and duties; providing for the destruction or other disposal of any intoxicant deemed to be unfit for use; regulating the disposal of confiscated articles ; . Ins. by M. P, Act 23 of 1958, S. 3 (3) Schedule, Part A,ilem 21. Subs. by M. P. Act 39 or 1982 S. 12

2. THE MADHYA PRADESH EXCISE ACT, •vra'lz a! to v:itnesscs and of persons c!narged with.ofli:nccs under compensa1101) t(_, this Act and subgeautntlv discharged or regula-u-inre• the pcnver of Excisc Officers to summon witnessess fcr a distanct regulating thc: pavincnt of rewards to offcers, in-fomners and other persons out of the procceds of fines and confisc ation.s undcr this Act. 11 (3) The pov, er conferred bv chis section of making rules is subject to the condition that the rules made under sub-section shall be made after pre- vioüs publication . Publication of notifications. dues. Provided that anl. rules rnay be made Y-;ithout previous - suc publication if the State Governrnetlt considers that thev should bc brought into forcc• at once 63. All rules and notifications issued under this Act shall be published the Official Gazette, anci shall have efl?ct frcnn the date af such) publica-lion or front such other datc as may be specified in that behalf, 64. Inonei.•s. all anv loss that n--av , cerue when. iii consequence of grant 'coeen under managerncnt the Collector. or has been re-sold by Ilim, and contained in section 74 of the Contract Acc. 1872 No. 9 of 1872) all amounts due ta the Gover-ntntilt I-n- pcrson on account of contra,_ r.rl•atinz to the excase revenue In 'Drovision of this Act or rules accordance H ich amounr,,s to be paid on made Therev.ndc:r, and all f cor!ditions og a bond cr instrument by which a person :nimstlf 10 perform any duty lt_: kes that ne and his servants and or act at-pents NVill DSt any act, - from thc 'Der.son primarily liable or frorn his surety (if any); by distress and sale of his rnovable property, or by any other pzocess for rhe recovery of land revenue due fronm land-holders or aom farmers of land or their sureties. When a grant bee-a taken under management by thc Collector, or has been re-solcl him, thc Co'!ector may recover, xn any manner authorised by su (l), anv ?noney due to thc defaulter bv anv lessee or assignee. I by P. Act 6 034. S. 18, S 12 MADHYA PRADESH EXCISE ACT, 65 Tn the event of default . • person licenced or holding a lease under this Act, all his distillery, b?' 'Nery or warehouse or shop bytildingg, fittings or apparatus and all stock of intoxicants or materials for Inantuacture of Che same hcld in or upon any distillery, brewery, warehouse or shop premises shall be liable to be attached in satisfaction of anv claitn for excise-revenue. or in respect of any losst:s incurred by the Government through such default and to bc sold to satisfv such claim, which shall be a first charge upon the sale procccds

66. The Statc Government may, by notification, cithcr wholly or partially and subject to such conditions as it may think fit to prescribe, exempt any person or class of persons or anv intoxicant wholly or partially from alk or any of the provisions of this Act or of all or anv of thc.rules made under this Act, either through- out the [Statcli or in any specified area comprised therein, or for any spccified period or occasion

67. No suit, prosecution or other lcgal proceeding shall lie against any person anything ifhich is in good faith done or intended to be done under this Act

68. No suit shall lic against the Government or against any Excise, Police or Land Revenue OGcer in respect of anvthina clone, or alleged to have been done, in pursuance of this Act, unless the suit is instituted v,'itllin six months from the date ot' the Act complained of

69. The enactments mcnrioncd in the schedule are herebv repealed to the extent specified in column thereof.[THE FIRST SCHEDULE]2 ENACTMENTS REPEALED 39 Government line on pro- pcrty of Power State Govern- ment to exempt petsons or intoxicants from the pyovisionsof the Act. Protection acting under the Act. Limitation of suits. Repeal ot' eeactments. Year 1863 1894 1896 1906 No. (2) XVi Vill x.ll VII Short tide 'Ehe Exci;c Thc Indian T, 189 4. The Excise Act, 1896 The Excisc v\tnendment) Act, 1906. Extent repeal So much as has not been repealed. Section 6. So ntuch as has not rcpcaled. Thc whole. 2, Subs. bv M.P. ef 1958, Subs, by c. P. Act 6 of 1934, 40 THE MADWr PRADESH EXCISE ACT, 1915 SECOND SCHEDULEF Bonds to abstcur, from thc conunisslon of ofb•aces under sections 34 and 36 c? tlle .\'laclhva Pradesh E.xcise Act, 1915. (nanue., inhabitant of place' , has bccn called upon to enter into a bond to abstain thc: commission of offences under section 34 and section 36 of thc -Madhya Pradesh Excise ACE, 1915, for the tcrrn of.... I hereby bind rnvsclf not to commit anv such on-ence during the said tcr:r: and. in case of my making default therein, I herebv bind myself to Forfeit to [the State GovernmentJ2, the sum of rupees , f. ... ...19 this, .d,u• of. Signature (M'here a bond iVith sureties is to be executed, add)- inhabitant of (place; , and (2) (name), in. (name i, habitant of (place. , declare ourselves sureties for the above named of the person executing the bond} that he will abstain from the commission of onences u Ilder 34 and section 36 o! the Madhya Pradesh E.xcise Act, 191 j during the said term; and, in case of his nvaking default therein, bind ourselves, jointly and serveralö•, to forfeit to [the Statc

Government]2 the sum of rupees . Dated. this. , 2. Signature Emperor OF Indi A." 30. 5-2001." 19 qi 2001 1923 19 2001 17-5-2001 9 2001 8 a:t2001) (æiüqq) 2001 Jifüfrzrq. 191 5 Gi. - 11 1915) 3Tfiäfäqfü7 (I) æ:ifüg JTfüfiqq, 2001 8 2001) e. 1915 (2) (tR) fagfäfäa • '(817) fåfifåd 61 -q (fift€rr$ mfrrd - 23 2002 f<7iQ7 23 2002 348 (3) q, ( ) 2002 11 t. CHHATIISGARH ACT (NO. 11 or 2002) THE CHHATTISGARH EXCISE (AMENDMENT) ACT, ZOD? An Act further to amend the Chhattisgarh Excise Act, 1915 (No' 2 Of 1915). Be it enacted by the Chhattisgarh Legislature in the Fifty-Ihi?d Year Of thc Repulllic or India - 'follows (l) (2) (3) This Act may bc callcd lhe Chhattisgarh Excise (Atnendmcnt) Act, 2002 (No. 11 0fs200?). It cxtends to lhe whole of Chhattisgarh State, It shall come in(0 forcc froJn thc dale [iolificd by the Slate Government in il's official Gazette. - -After section 18 Of [he Chhattisgarh Excise Act , 1915 (No. 2 bf 1915) (hereinafter referred to asa Principal Act) (he new section 18 A shall be insened, as follows-:— SecLion 18 A-Exclusivc privileges Of manufacture sale etc. niay bc granted— Notwithstanding any thing contained in the Act, IIIC State Government nuay grant the ewlusivc privilegc to the Chhattisgarh State Beverages Coworation .13) Thereupon, [he Excise Commissioner. subjecL to (he rules made by lhc State Government. may grant necessary liccncc to Ihc Chhattisgarh Slate Beverages Corporation Limited for lhe aforesaid purpose. The Chhattisgarh State Bcvcrages Corporation Ltd., after lhe gram or such liccncc may open its branchcs/depoas in thc Stmc in such places and subjecl to such conditigns as [hc Excise Commissioncr may specify. In sub- section (l) of section 34 OF thc Principal Act. [he words "nol icss Ihan one month" shall be added after the words "itnprisonmenl For a lerrn". IIIC words "five hundercd" Lhe words "live lhousand" and words "tive thousand" Khe words "twenty five lhousand" shall be substituted. Short tide, Extent and Commence•nenl. Insertion lion 1B A. Amendmenl nr 2 22-v,irqng ft. ü. 30-5-2001. " 226 (+4) | 9 2003-I{TZ 18, QTZF 1925 zrugq, R7t$ 9 2003 450(12-16) 3-9-2003 34. 47. 59—ai 2

3. Jltåfåq-q 19 2003) 2003 Jifhfhzrq.1915 2 1915) frrrafBfrga (*tftFT) 2003 (iFIt?F 19 2003) 1 2603 34 (2) gd (3), 47-ZF (1) (2) 59—Qi GT (W) vi (<h) Ffieq" (RiQfiqq) 2003 5 2003) 9 2003 348 (3) 2003 (m. 19 2003) gTßFFT? t. a•q-qfü-a A(ll. the Excise Act. 1915 (NO. 2 rurther Bc enacted hy 'he (I .cgisiature in tlte tourtli year of the Republic li'llows "Ihis Act be called the Chhatnsgarli Excise (Amendment) Act. 2003 (No. 200.3). It shall cotne into lore e from 1st Juue. 2003. (iii In sub-section (2) and (3) 01 sub-section (i) and (2) ot' section VI-A. sub. section (i) and (iii of secuon SO-A 01 the Principal Act. ror the words "fifty bulk litres", the words "twentv bulk litres" shall substituted. The Chhattisgarh Excise (Amendment) Ordinance.• 2003 (No of is hereby repealed. (12 title and Commencer—nc Amendment Section u, 47-A 59-A. Repeal. Ql.RßW11/20ö. " $r. 2-22-*mæ ft. 30-5-2001. " {PW, 11, 1926 31 2004 7513/21-37/mw•r/04, 29-12-2004 fts 3q-aßa.

2. ZOOS 12 2004) (i*7) aftfiqq, 2004 1915 2 1915) a.7fr>z1q, 2004 12 2004) t. 1915 11 1915) t) 28 - Äzrf7, qtTfr, h-et Afi*, KNT, qu, qa-f 31 2004 7513/21-Jl/gwPi/04. 348 (3) (tfia) 3ftfizrq, 2004 12 2004) - 4 1 2005 CHHAITISGARH ACT (No. 12 of 2004) THE CHHATTISGARH EXCISE (AMENDMENDACF, 2004 An Act further to amend the Chhattisgarh Excise Act, 191S (ND. 11 of 1915). Be it enacted by the Chhattisgarh Legislature in the Fifty-Fifth year of the Republic of India as follows (2) (3) This Act may be called the Chhattisgarh Excise (Amcndment) Act, 2004 (ND. 12 of 2004). It extends to the whole of Chhattisgarh. It shall come into force from thc date of its publication in the official gazette 2. Short title, extent Commence- ment. Insertion of new section 28-A. After Scction 28 of the Chhattisgarh Excise Act, 19] 5 (No, 11 of 391 5) (hereinafter re- ferred to as the Principal Act), the following new section shall bc inserted, namely 2 8 A The State Government may by general or special order in wtiting direct that Paymentof the manufacture, import, export, transport, storage, sale. purchase use, S u pervi collection or cultivation of any intoxicant, denatured spirituous prepara- s i o n tions or hemp shall be under the supervision of such Excise staff as the Charges. Excise Commissioner may deem proper to appoint in this behalf and that (he person manufacturing, importing. exporting, transporting, stoting, sell ing, purchasing, using, collection or cultivating the intoxicant or denatured spirituous preparations shall pay to the State Government towards supervision charges.as Levy as may be imposed by the State Government in this behalf. Provided that the State Government may exempt any class of person or any institution from paying the whole or any part of such Levy." KNIT) , —2005. "VqtæFßrgf/09/2010-2012." $. 2-22-ØiiæPIZ7ÄZ/38 30-5-2001," 31 10, 1932 29 2010 7;. 5590/123/21-3-iAT.rg. 13-05-2010 311 312 2. 31 2010 12 q 2010) ( ) afi*fizrq, 2010 1915 2) Gi*iF) 3Tfüfi•qzq, 2010 1915 2 1915) 36-3 "36-ü : — 071." 29 2010 5590/123/21-3?ßü.Æ. 348 (3) 2010 12 2010) t. 31 2010 CHHA'ITISGARH ACT (No. 12 of

2010) THE CHHA'I"VISGARH EXCISE (AMENDMENT) ACT, 2010 An Act further to amend the Chhattisgarh Excise Act, 191S (No. 2 of 1915). the. Chhallispac-h I .cgi.slature in thc Sixty-first year of the Republic Bc it enacted (2) (3) This Act rnay bc called lhe Chhattisgarh Excise (/.mcndrneat) Act, it extends to the whole Stale of Chhatiisgarh. It shaii into force from the date us pubhcation in the Gazelle. 2 title, extent •nence- Inscrtinn of section. After Section 36-F, of thc Chhattisgarh Excise Act, (No. 2 of following new section shall be inserted Penalty for consumption of alcohol at public place., —Except at the prenuscs licensed for coasurnplion of alcohol, any one is found consurning alcohot or creatine nuisancc after consuming alcohol or in intoxicated condition at public places like-educa- [i'hnal institutions, hospitals, tcmplcs/placcs of worship, bus stand, railway station and public road etc., shall be punished with fine for the first offence which shall 110t bc lcss than IWD hundred rupees but which rnay extend to fivc hundred rupees and in case of repcated offence With a fine of not less than five hundred rupees which rnay extend one thousand rupees." -Q T*-lfr-r-n_ "0iiq11dRi/09/2010-2012." 30-5-2001." 27] 12, 1932 1 20M 866/*-25/21-3-vgr./Ü- 24 1 53 a) (2) (3) 25 2. 1 2011 4 ( ) 2010 2 191s) 3fifizrq, 2010 01 2011 191S 2 1915) 25 (2) 3i«01 q@qr." 1 201-1 11.11 f— 348 (3) 2010 04 2011) t. tfr. qrtTYR, I 201 CHHATI'ISGARR ACT (No. 40t 1) THE CHHATTISGARH EXCISE (AMENDME'NT) ACT. 2010 An Act t•urther to amend the Chhattisgarh Excise Act, 1915 (No. 2 of 1915). Be jt enacted hv Che Chhattisgarh Legislature in the Sixty-first year of {he Republic India as fol}ows Act may be called the Chhattisgarh Excise (Amendment) Act. (2) (.31 It extends to the whole State of (_?hhatusgarh. carne Into force With ettect from 01st April, 20 I Short title. extent and •ommence- menb Amendrnenl Section 25 _ AFter ciause oi sub-section ot Section 25 the Chhallisgarh Excise Act, 1 9] 5 (NL_)_ '2 of '915), the following new clailsc shall be inserted, narneiy 1 0% surcharge on the prescribed duty on excisable articles will he pay able which shall he transferred rural and -urban local bodies on the basis of their population.' fl9:n 2C 10—2012. fzzöZ) äl. 2-22-v#rßTÄZi38 fq. 30-5-2001." 156 30 10, 1933 fif@ 30 2011 3195/102/21-WYT.Æ. R-1#626-04-2011 311 312 34 35 36 2. 3. 4. (1) (2) (3) (1) (2) (3) (4) (2) (1) (2) 30 2011 ( ) 3*ffr-aq, 2011 1915 2 191S) qri (viüitEF1') 3Tfüfiqq, 2011 37füfiqq, 1915 2 1915) (Gi t) 34 a-wrq (1) (GI) at', Fqi" 34 (1) "V: vra 34 (2) q, 34 (3) q, 35 (77) •Ä, ART', "Viq 35 (q) 36 "V: *Fit" qi, f4ü tPTr• q, ü-ril (S) "36-q. (1) (2) €t 36 (q) q, t fäq qfügflfrza *11." s. 312 (O 47 59 €rzt' qn. 30 2011 3195/102/21-31Æ.rg. 348 (3) giæi1EFT) 2011 8) t. 312 (2) 30 2011 CHHATTISGARH ACT 8 of 201 1) THE CHHAYCISGARH EXCISE (AMENDMENT) ACT, 2011 An Act further to amend the Chhattisgarh Exise Act, 1915 (No. 2 of 1915). Be it enacted by. the Chhattisgarh Legislature in the Sixty second year of the Republic of • India, as t•ollows : This Act may be called the Chhattisgarh Excise (Amendment) Act, 201 i. Short and ment, title, extent Commence• Amendment Section

34. Amendment Section 35.A mendment Section 36. of 2. 3. 4. (2) (3) (3) (4) (1) (2) (l) (2) It extends to the whole State of Chhattisgarh. It shall come into force from the date of its publication in the Official Gazette. After clause (h) of sub-section (I) of Section 34 of the Chhattisgarh Excise Act. 1915 (No. 2 of 1915), (hereinafter referred to as the Principal Act) for the words "One month", "One year", "Five (housand rupees" and "Twenty five thousand rupees" the words "Six months", "IWo years", 'Ten thousand rupees" apd "Fifty thousand rupees" shall be substituted respectively. In proviso to sub-section (I) bf Section 34 of the Principal Act, for the words "Six months", "ten thousand rupees" and "one •Iac rupees" the words "one year", twenty thousand rupees" and "two Iac rupees" shall be su>stituted respectively. In sub-section (2) of Section 34 of the Principal Act, for the words 'Twenty five bulk litre" the words "Five bulk litre" shall be subÅtituted. In sub•section (3) of Section 34 of the Principal Act, for the words "twenty five bulk litre" the words "five btilk litre" shall be substituted. In section 35 (c) of the Principal Act. for the words "one month", "one thou- sand rüpees" and 'four thousand rupees" the words "two months'?, "five thou- sand rupees" and "twenty five thousand rupees" shall be substituted respec- lively. In proviso to Section 35 (c) of the Principal Act, for the words "six month", "one thousand five hundred nipees" and "six thousand rupees" the words "one year", "five thousand rupees" and ' 'fifty thousand rupees" shall be substituted respectively. In Section 36 of the Principal Act, for the words ' 'which may extend to six months" Lhe words "which shali not be less than three months but which may extend to five years" and for the words "extend to one thousand rupees" the words "which shall not be less than one Iac rupees but which may extend to five iac rupees" shall be substituted. In clause (b) of Section 36-A of the Principal Act, for the words "shall be punishable with imprisonment for a term which may extend to one year or with fine which Shai] not be less than two hundred rupees but which may ex- tend to two thousand rupees

or with both." the words "shall be punishable With imprisonment for a term which may extend to one year or with fine which shall not be less than five thousand rupees but which may extend to twenty five thousand rupees, or with both and for subsequent offence he shall be punish- able with imprisonment for a term which may extend to two years or with fine which shall not be less than ten thousand rupees but which may exvend to fifty thousand rupees or wilh both" shall be substituled. 312 (3) (3) 30 2m 1 For Section 36-Y-• 01 Lhe Principal Act, the iollowing Section shall sv;i, stituted. namely :— • •36-F. (i (2) Penalty for consumption or alcohol at public places Except at the prenu.ses licensed for consumption of alcohol. if any one is found consuming alcohol or in intoxicated condition at public places like-educational institutions, hospitals. temples of worship. bus stand. railway station and public road etc, shall be punished with fine for the first offence which shall not be less than one thousand rupees but which may extend to five thousand rupees and in case of repeated offence with a fine of not less than five thousand rupees which may extend to ten thousand rupees with three months imprisonment. Penalty for creating nuisance after consumption of alco- hol at public places at the premises licensed for consumption of alcohol, if any one is found creating nui- sance after consuming alcohol at public places like-educa- tional institutions, hospitals, temples of worship, bus stand, railway station and public road etc, shall be punished with fine which shall not be less than ten thousand rupees but which may extend to twenty five thousand rupees and three months imprisonment." 5

6. In sub section (l) and (2) of Section 47-A of the Principal Act, for the words "twenty five btilk litre" the words "five bulk litre" shall be substituted. In sub section (i) and (ii) of Section 59-A of the Principal Act, for the words "twenty five buld litre" the words "five bulk litre" shall be substituted. Amendment Section 47. Amendment Section 59. or "v€RFRM/09/2013-2015." / 38 Q. 30-05-2001. " 143] 213üa 2017— 1 , 1939 21 2017 3729/€r. 82/214 /YTF./Ø. q./17 . 17-04-201 285 286 (1) (2) (3) 2. 3. (2) (3) 21 2017 4 Fft2017) 2017 1915 Gi . 2 1915) a-Tfüfiuq, 2017 1915 1915) qq, füq ÄRT, frata, (ürqq) 2017 (n 1 21 2017 3729/€1.82/21 -WYF./Ø. q./17 . 21 aüa 2017 CHHATTISGARH ACT (No.40f2017) THE CHHATTISGARH EXCISE (AMENDMENT) ACT, 2017 An Act further to amend the Chhattisgarh Excise Adhiniyam, 1915 (No. 2 of 1915). Be it enacted by the Chhattisgarh Legislature in the Sixty-eighth Year of the Republic of India, as follows Short extent 286 (1) title, and (l) (2) (3) This Act may be called the Chhattisgarh Excise (Amendment)Act, 2017. It shall extend to the whole State of Chhattisgarh. It shall come into force from the date of its publication in the Official Gazette. 2

3. For Section 18Aofthe Chhattisgarh Excise Act, 1915 (No.2 of 1915), the following shall be substituted, namely " 18A. Power to grant exclusive right for manufacture, sale, etc. - commencement. Amendment Section ISA. Repeal. of (1) (2) (3) Notwithstanding anything contained in the Act, the State Government may by general or special order grant exclusive right for the manufacture,import, export, transport, storage, purchase, wholesale, retail sale or collection of any intoxicant, denatured spirituous preparations or hemp to any Corporation wholly owned and controlled by the State Government. For the aforesaid -purpose, the Excise Commissioner, subject to the rules made by the State Government, may grant necessary licence to the Corporation. For the aforesaid purposes, the Corporation, after receiving such licence, may establish its units, branches, depot and shops at such places and subject to such conditions as the Excise Commissioner may specify." The Chhattisgarh Excise (Amendment) Ordinance, 2017 (No. I of 2017) is hereby repealed. - 2017. 'Ü#tF7Rfr+f/fi9/2013-2015.'" 30-os-2001 " 360] (3RTü-ROT) 1 7 26. 1939 17 2017 184/21-a/r;rfö 719 3. (2) (3) (0) to 2017) (€&1) 2017 19 IS 2q 19 IS) t 915 1 915) 004 (9) xitfh " (13) 500 *raft aul frz•a, 3iFfiz 348 (3) 2017 CHHATTISGARH ACT (No. 10 of 2017) CHUAtTISC.ARH EXCßE(AMENDMENT) act, 2017 An Aet furtherto amend Chbattisga.ru Excße Act, 191S (No. 2 ot 1915). Éeitenacted by the Chhattiggr}l tegi.s12tureittiheSixty,eighth-Year ofthe Republic Of ,111di8. $$ follows titte. (1) (2) (3) This Act may be called the Chhattisgarh Excise (Amendment)Act, 2017E to the *ate ofChhattisggrh. it come into force from the date of its publication in the Official Gazette. 2df 1915), (hereinafter referred to as the principal Act), iii Section (d) the following shall be inserted, namely "(9-5) "höteI"frieåhsa building or patt of g building wherein residential accommodationis for busines pugx.se, for a nonetq•' eptiSideratjon;V anersIause(13), the fillowing Shatt be inserted. namely "(i S-a) 'etiquor vends" meari retail shops-thatare lieenscd sell fiqgor and Shall 00t include any hotels or common drinking house:" (16), fOIIOwing shall be insertgd, •- Sareofliquoff' means the ransfer Of liquor from receiving consideration for consumption by the purchaser at a place Other than theoremises ofthe liquor vend;" T), the following shall inserted, namely flT7-a) SSuppIyofIiquor• means the proviSion

ofliquor consideration hotelsandcommon drinking house on the basis of license that is issuedonthecondiiion (hdtsuch liquor Shail be consumed within the premises of hotels and Common drinking housef 3. In the followitig Shall be @dd, Sale or supply Of iiqum- (u) The sale Of liquor Shal bepemitted through licensed liquor vends;whith shall not be located within SOO meters radial disqnee from tipouternngø QftheNariO)WI or State HighwayorServieeLane such 'liquor vends Shall be directly Visible accesible from..x:b National or State Highway; Notwithstanding anyffing contained in any judgemént, decree Ofany Court, Tribunal OfAuthority, hotelshavinga license shall be entitledtoengøge in the supply Ofliquor to memberg, gttestS or other persons roreonsumptiøn Of such Ii#r within the premises Of $pchhqteÄ ittespeetive Of Whether botel is on or near any National or State h iYtway; 2017 NOtWithstandiö* •aöthingcontained in anyjudgement, deereeor order or anyCourt. Tribunalor Authority. any license to any hotel and eomrnon drinking house for the sale Of liquor shall deemed to have-been always issued för supply Of liquor and .gl(relevant provision. of Act Zhd:the rules mide Checeunder shall courinue thq• did for sale of liquor. Explanation• ofdoubts tis hereby elarified that atl taxes, duties, eessor other to sale of liquor Chall dNlyto Ofliqupr unless Otherwise specified in this ACt•Or any Other Act, rule notifieation made thereünder, " Eqsz) / 38 Q. 30-05-2001." 203] / 9 / 2013 — 2015. (ORTüR0T) (Tagq, 21 2020— 1, 1942 R-fÄ 21 2020 405 406 1. 2. (2) (3) 21 2020 (m. 4 2020) 2020 1915 (m. 2 1915) 2020 1915 (m. 2 1915) 2 2013 (2013 18), 1932 (1932 9) 406 (1) 17 3. 4. 21 2020 (<x-e.n-ä) 17 (3) @ "trq "qsr @ 38—m " l" "qgq ur 406 (2) 39 5. 21 2020 39 "39, 21 2020 @ 34 62 GTvr 406 (3) 406 (4) 44 6. 21 eüa 2020 44 e.TQfi: 21 2020 348 (3) 2020 4 2020) 21 eüa 2020 CHHATTISGARH ACT (No. 4 of 2020) 406 (5) THE CHHATTISGARH EXCISE (AMENDMENT) ACT, 2020. An Act further to amend the Chhattisgarh Excise Act, 1915 (No. 2 of 1915). Be it enacted by the Chhattisgarh Legislature in the Seventy-First Year of the Republic of India, as follows:- 1. 2. (1) (2) (3) This Act may be called the Chhattisgarh Excise (Amendment) Act, 2020. It extends to the whole State of Chhattisgarh. It shall come into force from the date of its publication in the Official Gazette. In the Chhattisgarh Excise Act, 1915 (No. 2 of 1915), (hereinafter referred to as the Principal Act), in Section 2, (i) clause (1) shall be re-numbered as (I-a); and (ii) before clause (I-a), the following shall be inserted, namely:- "(1) "Agency" means firms registered under The Companies Act, 2013 (No. 18 of 2013), The Partnership Act, 1932 (No. 9 of 1932) and Proprietorship Firms;" Short title, extent and commencement. Amendment of Section 2. 406 (6) Amendment of Section 17. Amendment of Section 38-A. 3. 4. (a) (b) (c) 21 2020 In the Principal Act, in Section 17, in sub-section (i) in clause (a), for the punctuation semi colon the punctuation colon shall be substituted; and (ii) after clause (a), the following shall be inserted, namely:- "Provided that the above provision shall not be applicable for those National/ State Highways which pass within any municipal area." In the Principal Act,- in Section 38-A, for the words "three hundred rupees" and "two thousand rupees", the words "ten thousand rupees" and "fifty thousand rupees" shall be substituted, respectively; after Section 38-A, for the punctuation full stop , the punctuation colon ":" shall be substituted; and after Section 38-A, the following shall be added, namely : "Provided that in case of licenses managed by the State Government or Corporation fully owned and controlled by the State Government, employees appointed by agency authored by them in due course shall be responsible for unlawful act. The burden of said 5. 21 2020 illegal act shall be on such person own whom offence has been imposed." For Section 39, the following shall be substituted, namely:- "39, Penalty for misconduct by licensee, etc.- A holder of a license, permit or pass granted under this Act or any Person in the employ of such holder and acting on his behalf, who intentionally,- (a) fails to produce such license, permit or pass on the demand of any Excise Officer or of any other Officer duly empowered to make such demand, punishable by an be shall imprisonment for term upto three months or a fine of twenty five thousand rupees or both; (b) save in a case provided for by Section 34, contravenes any rule made under Section 62, shall be punishable by an imprisonment for term upto three months or a fine of One Lakh rupees or both; (c) does any act in breach* of any of the conditions of the license, permit or pass not otherwise provided for in this Act, shall be punishable by an imprisonment for term upto three 406 (7) Amendment of Section 39. 406 (8) Amendment of Section 44. 6. 21 2020 months or a fine of One Lakh rupees or both: Provided that in case of licenses managed by the State Government or Corporation fully owned and controlled by the State Government, employees appointed by agency authorised by them in due course shall be responsible for unlawful act. The burden of said illegal act shall be on such person own whom offence has been imposed." In the Principal Act, in Section 44,- (i) (ii) in the first proviso, for the punctuation full the

punctuation colon shall be stop substituted; after the first proviso, the following shall be added, namely : "Provided further that in case of licenses managed by the State Government or Corporation fully owned and controlled by the State Government, employees appointed by agency authored by them in due course shall be responsible for illegal act. The burden of said illegal act shall be on such person own whom offence has been imposed." - 2020.