

THE PUNJAB EXCISE ACT, 1914.

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SCHEDULE II.

**THE PUNJAB EXCISE ACT, 1914.**

Punjab Act [ of 1914.

[12th January, 1914.]

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1914	1	The Punjab Excise Act, 1914	Repealed in part and Amended Act 38 of 1920. Amended Punjab Act 2 of 1925 <sup>1</sup> . Amended Act 2 of 1930. Amended, Government of India (Adaption of Indian Laws) Order, 1937. Amended by Punjab Act 1 of 1940 <sup>2</sup> . *Amended by the East Punjab Act 9 of 1948 <sup>3</sup> . *Amended by East Punjab Act 12 of 1949 <sup>4</sup> . Amended by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948 (G.G.O. 40). Amended by the Adaptation of Laws Order, 1950. Amended by Adaptation of Laws (Third Amended) Order, 1951. Amended by Punjab Act 18 of 1955 <sup>5</sup> . Amended by Punjab Act 35 of 1956 <sup>6</sup> .

1. For Statement of Objects and Reasons, see *Punjab Gazette*, 1913, Part V, page 161; for Report of the Select Committee, see *Punjab Gazette*, 1913, Part V, page 247, and for Proceedings in Council, see *Punjab Gazette*, 1913, Part V, pages 177-301.
2. For Statement of Objects and Reasons, see *Punjab Gazette*, 1924, Part V, pages 81-82; for Report of the Select Committee, see *ibid*, 1925, Part V, pages 58-60; and for Proceedings in Council, see *Punjab Legislative Council Debates*, Volume VIII, pages 357-58, 385-402, and Volume VIII-A, pages 313-17. This Act came into force on the 1st August, 1925—vide notification No. 17425, dated 27th July, 1925.
3. For the Statements of Objects and Reasons, see *Punjab Gazette*, 1940, Extraordinary, page 220 and for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Volume XI-A, pages 389-93, 462-94, and 537-39.
4. For the Statement of Objects and Reasons, see *East Punjab Gazette*, 1948, Extraordinary, page 265 ; for proceedings in Assembly see *East Punjab Legislative Assembly Debates*, Volume II, pages 675-77.
5. This Act came into force on the 12th of June, 1948, vide notification No. 2421 E & T., dated 12th June, 1948.
6. For the Statement of Objects and Reasons, see *East Punjab Gazette*, 1949, Extraordinary, page 140; for proceedings in Assembly, see *East Punjab Legislative Assembly Debates*, Volume III, pages (24) 75-(24) 82.
7. This Act came into force on 10th of May, 1949,—vide notification No. 1990-E & T., dated 10th May, 1949.
8. For the Statement of Objects and Reasons, see *Punjab Gazette*, (Extraordinary), 1955, page 716.
9. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1956, pages 357-58.

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
			<p>Extended to the territories which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union by Punjab Act No. 18 of 1958.</p> <p>Amended by Punjab Act 22 of 1963<sup>1</sup></p> <p>Amended by Punjab Act 31 of 1963<sup>2</sup></p> <p>Amended by Punjab Act 25 of 1964<sup>3</sup></p> <p>Amended by Punjab Act 8 of 1965<sup>4</sup></p> <p>Amended by Haryana Act 5 of 1967<sup>5</sup>.</p> <p>Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968<sup>6</sup>.</p> <p>Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968<sup>7</sup>.</p> <p>Haryana Adaptation of Laws (State and Concurrent Subjects) Order 1968<sup>8</sup>.</p> <p>The 1st February, 1915, see Punjab Gazette, 1914, Part 1st, page 60<sup>9</sup>.</p> <p>Adaptation of Laws Order, 1950<sup>10</sup>.</p> <p>Amended by Haryana Act 28 of 1973<sup>11</sup>.</p> <p>Amended by Haryana Act 10 of 1976<sup>12</sup>.</p> <p>Amended by Haryana Act 7 of 1982<sup>13</sup>.</p> <p>Amended by Haryana Act 8 of 1987<sup>14</sup>.</p>

1. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 206.
2. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 1000.
3. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1964, pages 935-37.
4. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1965, page 552.
5. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, 1967, page 309.
6. For Statement of Objects and Reasons, see *Haryana Gazette (Extraordinary)*, dated the 29th October, 1968.
7. Substituted for the word "Punjab" by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
8. Substituted for the words "into force" by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
9. The 1st February, 1915, see *Punjab Gazette*, 1914 Part I, page 60.
10. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
11. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 19-6-73 page 1342.
12. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 7.1.1976, page 54.
13. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 23.3.1982, page 366.
14. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 5.3.1987, page 382.

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
			Amended by Haryana Act 2 of 1990 <sup>1</sup> . Amended by Haryana Act 22 of 1995 <sup>2</sup> . Amended by Haryana Act 12 of 1997 <sup>3</sup> . Amended by Haryana Act 19 of 1993 <sup>4</sup> . Amended by Haryana Act 5 of 1998 <sup>5</sup> . Amended by Haryana Act 20 of 1998 <sup>6</sup> . Amended by Haryana Act 2 of 1999 <sup>7</sup> . Amended by Haryana Act 4 of 2001 <sup>8</sup> . Amended by Haryana Act 19 of 2002 <sup>9</sup> . Amended by Haryana Act 5 of 2003 <sup>10</sup> .

1. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 8.3.1990, page 334.
2. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 16.11.1996, page 2382.
3. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 28.2.1997, page 502.
4. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 20.7.1997, page 1575.
5. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 17.7.1998, page 1137.
6. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 17.7.98 page 1137.
7. For Statement of Objects and Reasons, dated the 28.11.1999, page 83.
8. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 13.3.2001, page 474.
9. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 30.10.2002, page 2199.
10. For Statement of Objects and Reasons, see *Haryana Government Gazette (Extraordinary)*, dated the 4.3.2003, page 679.

Whereas it is expedient to consolidate and amend the law in <sup>1</sup>[Haryana] relating to the import, export, transport, manufacture, <sup>2</sup>[purchase, sale, possession and consumption] of intoxicating liquor and of intoxicating drugs; it is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY AND DEFINITIONS

Short title.	1. (1) This Act may be called the Punjab Excise Act, 1914; and
Extent.	(2) It extends to the whole of <sup>1</sup> [Haryana.]
Commencement.	(3) It shall come <sup>3</sup> [in the principal territories.] on such date <sup>4</sup> as the <sup>5</sup> [State] Government may by notification direct <sup>6</sup> [and in the transferred territories on the 15th May, 1958.]
Repeal of enactments.	2. The enactments mentioned in <sup>7</sup> ..... Schedule <sup>7</sup> [I] are repealed to the extent specified in the fourth column thereof.
Definitions.	3. In this Act, and the rules made under it unless there is something repugnant in the subject or context,—
bear.	(1) “bear” includes ale, porter, stout, and all other fermented liquors made from malt ;
bottle.	(2) to “bottle” means to transfer liquor from a cask or other vessel to a bottle, jar, flash, or similar receptacle, whether any process of manufacture be employed or not, and bottling includes rebottling ;
collector.	(3) “Collector” includes any revenue officer in independent charge of a district and any official appointed by the <sup>5</sup> [State] Government to discharge, throughout any

1. Substituted for the word “Punjab” by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
2. Substituted by Haryana Act 22 of 1996
3. Substituted for the words “into force” by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
4. The 1st February, 1915, see *Punjab Gazette*, 1914 Part I, page 60.
5. Substituted for the word “Provincial” by the Adaptation of Laws Order, 1950.
6. Added by the Haryana Adaptation of Laws (State Concurrent Subjects) Order, 1968.
7. The word “the” omitted, and figure ‘1’ inserted by the Punjab Act 9 of 1948, section 2.



specified local area, the functions of a Collector under this Act ;

(4) "Commissioner" means the chief officer in charge of the revenue administration of a division ; commissioner.

(5) "denatured" means effectually and permanently rendered unfit for human consumption ; denatured.

<sup>7</sup>[(5A) "Deputy Excise and Taxation Commissioner" means an officer-in-charge of the Excise Administration of the district or any other officer appointed by the State Government for this purpose ;]

<sup>6</sup>[(6) "excisable article" means— excisable article.

(a) any alcoholic liquor for human consumption; or

(b) any intoxicating drug ;]

<sup>1</sup>[(6-a) 'excise bottle' means a bottle of such type or description as may be or may have been at any time permitted for the bottling of liquor or beer by rules made under this Act.]

<sup>2</sup>(6-b) 'excise duty' and 'countervailing duty' mean any such excise duty or countervailing duty, as the case may be, as is mentioned in <sup>3</sup>[entry 51] of List II in the Seventh Schedule to the <sup>4</sup>[Constitution.]

(7) "Excise Commissioner" means the officer appointed by the <sup>5</sup>[State] Government under section 9 ; Excise  
Commissioner.

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

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1. Added by the Punjab Act I of 1940, section 2.

2. Re-lettered as 6(b) by *ibid.*

This clause was inserted by the Government of India (Adaptation of Indian Laws) Order, 1957, as clause (6a).

3. Substituted for the word and figure "item 40" by Adaptation of Laws (3rd Amendment) Order, 1951.

4. Substituted for the words and figures "Government of India Act, 1935" by Adaptation of Laws (3rd Amendment) Order, 1951.

5. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

6. Substituted by the Adaptation of Laws (Third Amendment) Order, 1951. The original clause had been substituted by A.O. 1937.

7. Inserted by Haryana Act 4 of 2001.

excise revenue.	(9) "excise revenue" means revenue derived or derivable from any payment, duty, fee, tax, confiscation or fine, imposed or ordered under the provisions of this Act, or of any other law for the time being in force relating to liquor or intoxicating drugs, but does not include a fine imposed by a court of law;
export.	<sup>6</sup> (10) "export" means to take out of <sup>3</sup> [Haryana] otherwise than across a customs frontier as defined by the Central Government;
Financial Commissioner.	(11) "Financial Commissioner" shall, when, there are more Financial Commissioners than one be construed as meaning one or more of the Financial Commissioners ;
import.	<sup>1</sup> (12) "import" (except in the phrase "import into <sup>2</sup> * * * * * India)" means to bring into <sup>3</sup> [Haryana] otherwise than across a customs frontier as defined by the Central Government.
intoxicating drugs.	<sup>4</sup> [(12-a) "intoxicant" means any liquor, lahan or intoxicating drug ;]  <sup>5</sup> (13) "intoxicating drugs" means —  (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant ( <i>Cannabis sativa-L</i> ) including all forms known as bhang, siddhi or ganja;  (ii) charas, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ;

1. Substituted for the old clause by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. The words "the Provinces of" omitted by the Adaptation of Laws (Third Amendment) Order, 1951.
3. Substituted for the word "Punjab" by Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
4. Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937 and further Substituted by Haryana Act 5 of 2003.
5. Substituted for the old clause by Indian Act, 2 of 1930, Schedule II.
6. Substituted for the old clause by the Government of India (Adaptation of Indian Laws) Order, 1937.

- (iii) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and
- (iv) any other intoxicating or narcotic substance which the <sup>4</sup>[State] Government may by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930";
- <sup>5</sup>[(13-a)] "lahan" means any solution made from any kind of gur or molasses or both to which a fermenting agent has been added to promote fermentation, or which has undergone the process of fermentation and from which spirit can be obtained by distillation ;
- (14) "liquor" means <sup>6</sup>[intoxicating liquor except lahan], and includes all liquid consisting of or containing alcohol; also any substance which the <sup>4</sup>[State] Government may by notification declare to be liquor for the purposes of this Act ; liquor.
- <sup>1</sup>(15) \* \* \* \* \* magistrate.
- (16) "manufacture" includes every process, whether natural or artificial, by which any <sup>2</sup>[intoxicant] is produced or prepared and also redistillation and every process for the rectification, reduction, flavouring, blending or colouring or liquor ; manufacture.
- (17) "place" includes a building, shop, tent, enclosure, booth, vehicle, vessel, boat and raft ; place.
- <sup>3</sup>[(17A)] expression "purchase" includes receipt in any manner including gift ;] sale.

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1 Clause 15 omitted by Punjab Act 25 of 1964  
2 Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1957.  
3. Inserted by Haryana Act 22 of 1996.  
4. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.  
5. Inserted by Haryana Act 5 of 2003.  
6. Substituted by *ibid*.

- <sup>3</sup>[(17B) "prescribed" means prescribed by rules made under this Act ;]
- <sup>1</sup>[(18) expression "sale" includes transfer in any manner including gift;]
- spirit. (19) "spirit" means any liquor containing alcohol obtained by distillation, whether denatured or not ;
- tari. (20) "tari" means fermented or unfermented juice drawn from any kind of palm tree ;
- transport. <sup>2</sup>[(21) "transport" means to move from one place to another within the State of Haryana and includes transit through the State of Haryana.]
- "Country liquor" and "foreign liquor."  
4. The <sup>3</sup>[State] Government may \* \* <sup>5</sup> \* \* by notification <sup>6</sup>declare what, for the purposes of this Act or any portion thereof, shall be deemed to be "country liquor" and "foreign liquor."  
<sup>7</sup>[ \* \* \* \* \* ].
- Power of State Government to declare limit of sale by retail and by wholesale.  
5. The <sup>4</sup>[State] Government may by notification declare with respect either to the whole of <sup>8</sup>[Haryana] to any local area comprised therein, and as regards purchasers generally or any specified class of purchasers and generally or for any specified occasion, the maximum or minimum quantity or both of any <sup>9</sup>[intoxicant] which for the purposes of this Act may be sold by retail and by wholesale.
- Power to limit application of notifications permits, etc., made under this Act.  
6. Where under this Act any notification is made, any power conferred, any appointment made or any license, pass or permit granted, it shall be lawful to direct—
1. Substituted by Haryana Act, 22 of 1996.
  2. Substituted by Haryana Act, 19 of 2002.
  3. Inserted by Haryana Act, 5 of 2003.
  4. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1959.
  5. The words "with the previous sanction of the Governor-General in Council" were omitted by the Devolution Act, 1920 (38 of 1920).
  6. For notification, see *Punjab Gazette*, 1915, Part I, page 219.
  7. The proviso, which was added by the Devolution Act, 1920 (38 of 1920) was omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.
  8. Substituted for the word "Punjab" by Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
  9. Substituted for the words "Excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.

- (a) that it shall apply to the whole of <sup>2</sup>[Haryana] or to any specified local area or areas ;
- (b) that it shall apply to all or any specified <sup>3</sup>[intoxicant or intoxicants] or classes thereof ;
- (c) that it shall apply to all or any class or classes of persons or officers ;
- (d) that it shall be in force only for some special period or occasion.

8 of  
1878.  
15 of  
1910.  
8 of  
1894.

7. Save as provided by <sup>4</sup>[Schedule] nothing contained in this Act shall affect the provisions of that <sup>5</sup>[Sea Customs Act, 1878], the <sup>6</sup>Cantonments Act, 1910, or the <sup>7</sup>[Indian Tariff Act, 1894], or any rule or order made thereunder.

Saving of enactments.

## CHAPTER II

### ESTABLISHMENT AND CONTROL.

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

Superintendence and control of the excise administration and excise officers.

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

(c) Subject as aforesaid and to the control of the

1. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
2. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.
3. Substituted for the words "Excisable article or articles" by the Government of India (Adaptation of Indian Laws) Order, 1937.
4. Substituted for the words "the Schedule" on account of the Schedule having been numbered as Schedule I by East Punjab Act 9 of 1948, section 9.
5. See now the Customs Act, 1962 (Act 52 of 1962).
6. See now the Cantonment Act, 1924 (2 of 1924).
7. See now the Indian Tariff Act, 1934.

Commissioner and unless the <sup>1</sup>[State] Government shall by notification otherwise direct, the Collector shall control all other excise officers in his district.

Excise  
Commissioner.

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

Other classes of  
excise officers.

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

Their powers.

(b) The <sup>1</sup>[State] Government shall by notification declare what powers under this Act shall be exercised by excise officers of each class.

Mode of  
conferring  
powers.

(c) In conferring powers under this Act the <sup>1</sup>[State] Government may empower persons by name or in virtue of their office or classes of officials generally by their official titles.

Power to invest  
persons with  
special powers  
under this Act.

11. The <sup>1</sup>[State] Government may by notification invest any person, not being an excise officer, with power to perform all or any of the functions of an excise officer under this Act, and such persons shall in the exercise of these functions be deemed to be an excise officer.

Local limits of  
jurisdiction.

12. The jurisdiction of the Financial Commissioner and of the Excise Commissioner shall extend to <sup>2</sup>[Haryana,] the jurisdiction of Commissioner shall extend to their divisions and the jurisdiction of Collectors and other excise officers shall, unless the <sup>1</sup>[State] Government shall otherwise direct extend to the districts in which they are for the time being employed.

Delegation.

13. (a) The <sup>1</sup>[State] Government may by notification delegate to the Financial Commissioner or Commissioner all or any of its powers under this Act, except the powers conferred by sections 14, 21, 22, 31, 56 and 58 of this Act.

(b) The <sup>1</sup>[State] Government may by notification permit the

1. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
2. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.

delegation by the Financial Commissioner, or Collector to any person or class of persons specified in such notification of any powers conferred by this Act or exercised in respect of excise revenue under any Act for the time being in force.

14. An appeal shall lie from an original or appellate order of an excise officer in such cases or classes of cases and to such authority as the [State] Government shall by notification declare. Appeal.

<sup>2</sup>[15. (1) The Excise Commissioner may, suo motu at any time or on an application made to him, call for the record of any proceedings which are pending before, or have been disposed of by, any excise officer subordinate to him for the purpose of satisfying himself as to the legality or propriety of such proceeding or of any order made therein and may pass such orders in relation thereto as he may deem fit : Revision and review.

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

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

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

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

<sup>3</sup>[5) Any person aggrieved by an order passed by the Financial Commissioner under this Act, except an order passed under sub-section (4), in case of discovery of any new and important matter or evidence which, after the exercise of due diligence, was not within his knowledge or could not be produced by him at the time when

1. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

2. Substituted by Punjab Act 8 of 1965, section 2.

3. Substituted by Haryana Act 28 of 1973.

such order was made, or on account of some mistake or error apparent on the face of the record, or for any other sufficient reason may, apply for review of such order to the Financial Commissioner within one hundred and eighty days from the date of that order.

(6) The Financial Commissioner may, on application made to him under sub-section (5) and in other cases *suo motu* at any time, review his own order.

(7) An appeal against the order passed by the Financial Commissioner under this Act shall lie to the State Government, within a period of one hundred and eighty days of the date of passing of such order, in the manner as may be prescribed by rules made under this Act.

(8) The State Government may, at any time, call for the record of any proceedings which are pending before, or have been disposed of, by any officer for the purpose of satisfying itself as to the legality or propriety of such proceedings or of any order made therein and may pass such order in relation thereto as it may deem fit.

(9) No order shall be made under this section which adversely affects the rights of any person unless such person has been given a reasonable opportunity of being heard.]

### CHAPTER III

#### IMPORT, EXPORT AND TRANSPORT.

Import, export  
and transport of  
intoxicant.

16. No <sup>1</sup>[intoxicant] shall be imported, exported or transported except —

- (a) after payment of any <sup>2</sup>[duty to which it may be liable under this Act] or execution of a bond, for such payment, and
- (b) in compliance with such conditions as the <sup>3</sup>[State] Government may impose.

Power of State  
Government to  
prohibit import,  
export and  
transport, of  
intoxicants.

17. The <sup>4</sup>[State] Government may, by notification —

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Substituted for the words "duty of customs, or excise to which, it may be liable" by the Government of India (Adaptation of Indian Laws) Order, 1937.
3. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.



(a) \* \* \* \* \* prohibit<sup>2</sup> the import or export of any <sup>4</sup>[intoxicant] into or from <sup>3</sup>[Haryana] or any part thereof, or

(b) 'prohibit the transport of any <sup>4</sup>[intoxicant] <sup>6</sup>[ \* \* \* \* \* ].

18. Except as otherwise provided by any rule made under this Act, no <sup>4</sup>[intoxicant] exceeding such quantity as the <sup>7</sup>[State] Government may prescribe by notification shall be imported, exported or transported except under a pass issued under the provisions of the next following section :

Passes necessary for import, export and transport.

Provided that in the case of duty-paid foreign liquor such passes shall be dispensed with, unless the <sup>8</sup>[State] Government shall by notification otherwise direct :

Provided, further, that on such conditions as may be determined by the Financial Commissioner, a pass granted under the excise law in force in another <sup>4</sup>[State] may be deemed to be a pass granted under this Act.

19. Passes for the import, export or transport of <sup>4</sup>[intoxicant] may be granted by the Collector;

Grant of passes for import, export and transport.

Provided that passes for the import and export of such <sup>4</sup>[intoxicants] as the Financial Commissioner may from time to time determine, shall be granted only by the Financial Commissioner.

#### CHAPTER IV.

<sup>9</sup>[MANUFACTURE, POSSESSION, SALE, PURCHASE AND CONSUMPTION.]

##### A.—Manufacture.

20. (1) (a) No <sup>4</sup>[intoxicant] shall be manufactured or collected ;

Manufacture of intoxicants prohibited except under the provisions of this Act.

1. The words 'with the previous sanction of the Governor-General' were omitted by the Devolution Act, 1920 (38) of 1920).
2. For notification prohibiting the import of ganja, see *Punjab Gazette*, 1915, Part I, page 6.
3. Substituted for the word "Punjab" by Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
4. Substituted for the words "Excisable articles" by the Government of India (Adaptation of Indian Laws) Order, 1937.
5. For notification prohibiting the import, export, transport and possession of cocaine, see *Punjab Gazette*, 1915, Part I, page 811.
6. The proviso, which was added by the Devolution Act, 1920 (38 of 1920), was omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.
7. Substituted by Adaptation of Laws Order, 1950, for "Provincial".
8. Substituted by the Adaptation of Laws Order, 1950, for "Province."
9. Substituted by Haryana Act 22 of 1996.

(b) no hemp plant <sup>1</sup>\*\*\*\*\* shall be cultivated ;

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

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

(e) no person, shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any <sup>2</sup>[intoxicant] other than tari; except under the authority and subject to the terms and conditions of a license granted in that behalf by the Collector.

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

<sup>4</sup>[(3) The State Government, if satisfied that it is necessary and expedient so to do, may, by notification, prohibit manufacture of any intoxicant or restrict such manufacture by such conditions as it may notify.]

Establishment or  
licensing of  
distilleries and  
breweries.

21. The Financial Commissioner, subject to such restrictions or conditions as the <sup>3</sup>[State] Government may, impose, may—

- (a) establish a distillery in which spirit may be manufactured under a license granted under section 20;
- (b) discontinue any distillery so established;
- (c) licence the construction and working of a distillery or brewery ;
- (d) make rules regarding—
  - (1) the granting of licences for distilleries, stills or breweries;
  - (2) the security to be deposited by the licensee of a distillery or brewery;
  - (3) the period for which the license shall be granted;
  - (4) the inspection and examination of such distillery or brewery and the warehouses connected therewith

1. The words "or coca plant" were omitted by Schedule II of India Act 2 of 1930  
2. Substituted for the words "Excisable articles" by the Government of India (Adaptation of Indian Laws) order, 1937  
3. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.  
4. Added by Haryana Act 22 of 1996.

and of the spirit or fermented liquor made and stored therein;

- (5) the management and working of the distillery or brewery;
- (6) the form of accounts to be maintained and the returns to be submitted by the licensee;
- (7) the upkeep of buildings and plant;
- (8) the size and description of stills, and other plant;
- (9) the manufacture, storing and passing out of spirit, and the contents of passes;

<sup>4</sup>{(10) \* \* \* \* \* }

- (11) any other matters connected with the working of distilleries or breweries.

22. The Financial Commissioner, subject to such restrictions or conditions as the <sup>1</sup>{State} Government may impose, may—

Establishment or licensing of warehouses.

- (a) establish or license a warehouse wherein any <sup>2</sup>{intoxicant} may be deposited and kept without payment of duty;
- (b) discontinue any warehouse so established.

23. No <sup>2</sup>{intoxicant} shall be removed from any distillery, brewery, warehouse, or other place or storage established or licensed under this Act, unless the duty (if any) <sup>3</sup>{payable under Chapter V} has been paid or a bond has been executed for the payment thereof.

Removal of intoxicant from distillery, etc.

#### B.—Possession.

24. (1) No person shall have in his possession any quantity of any <sup>2</sup>{intoxicant} in excess of such quantity as the <sup>1</sup>{State} Government has, under section 5, declared to be the limit of retail sale, except under the authority and in accordance with the terms and conditions of—

Possession of intoxicants.

1. Substituted for the word "Provincial" by the Adaption of Laws Order, 1950.
2. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
3. Substituted for the words "imposed under section 31" by Government of India (Adaptation of Indian Laws) Order, 1937.
4. Omitted by Haryana Act 10 of 1976.

(a) a license for the manufacture, sale or supply of such article; or

(b) in the case of intoxicating drugs, a license for the cultivation or collection of the plants from which such drugs were produced; or

Exceptions.

(c) a permit granted by the Collector in that behalf.

(2) Sub-section (1) shall not apply to—

(a) any <sup>1</sup>[intoxicant] in the possession of any excise officer, common carrier or warehouseman as such; or

(b) \* \* \* \* \*

(3) A licensed vendor shall not have in his possession at any place, other than that authorised by his license, any quantity of any <sup>1</sup>[intoxicant] in excess of such quantity as the <sup>3</sup>[State] Government has under section 5 declared to be the limit of sale by retail, except under a permit granted by the Collector in that behalf.

Prohibition and restriction of possession of intoxicants in certain cases.

(4) Notwithstanding anything contained in the foregoing sub-sections, the <sup>3</sup>[State] Government may by notification prohibit the possession of any <sup>1</sup>[intoxicant], or restrict such possession by such conditions as it may prescribe.

Possession of unused and printed labels, corks, etc. by certain persons to be punishable.

<sup>4</sup>[24-A. No person shall have in his possession any unused and printed label, cork, capsule or seal, duly approved by any authority under this Act or under any rule or order made thereunder for use by a person licensed to establish or work a distillery or brewery or to bottle liquor, or any other label, cork, capsule or seal which is an imitation of such unused and printed label, cork capsule or seal, as the case may be :

Provided that nothing herein shall apply to—

(a) a person licensed to establish or work a distillery or brewery or to bottle liquor; or

(b) a person who, in execution of an order received from a person specified in clause (a), manufactures or prints any

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

2. Omitted by East Punjab Act 12 of 1949, section 2.

3. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

4. Inserted by Punjab Act 31 of 1963, section 2.

such label, cork, capsule or seal.]

25. No person shall have in his possession any quantity of any <sup>1</sup>[intoxicant], knowing the same to have been unlawfully improved, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have paid thereon.

Prohibition of possession of intoxicants, unlawfully manufactured, imported, etc.

<sup>2</sup>[C.—Sale, Purchase, or Consumption]

26. No liquor shall be bottled for sale and no <sup>1</sup>[intoxicant] shall be sold, except under the authority and subject to the terms and conditions of a license granted in that behalf, provided that—

<sup>3</sup>[Prohibition of purchase, sale and consumption of intoxicants.]

- (1) a person licenced under section 20 to cultivate the hemp <sup>2</sup>\* \* \* plant may sell without a license those portions of the plant from which any intoxicating drug can be manufactured to any person licensed under this Act to deal in the same or to any officer whom the Financial Commissioner may appoint in this behalf;
- (2) a person having the right to the tari drawn from any tree may sell the same without a license to a person licensed to manufacture or sell tari under this Act ;
- (3) on such conditions as the Financial Commissioner may determine, a license for sale under the excise law for the time being in force in other parts of <sup>4</sup>[the whole of India except part B States] may be deemed to be a license granted in that behalf under this Act ;
- (4) nothing in this section applies to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease.

<sup>5</sup>[(5) The State Government, if satisfied, that it is necessary or expedient so to do, may by notification, prohibit,—

1. Substituted for the words "excisable article" by the Government of India (Adaptation of India Laws) Order, 1937
2. The words "or coca" were omitted by Schedule II of India Act 2 of 1930.
3. Substituted by Haryana Act 22 of 1996.
4. Substituted for the word "British India" by the India (Adaptation of Existing Laws) Order of 1947, as further amended by the Adaptation of Laws Order, 1950.
5. Added by Haryana Act 22 of 1996.

(a) the sale of any intoxicant or restrict such sale by such conditions as it may notify, and

(b) the purchase and consumption of any intoxicants or restrict such purchase and consumption by such conditions as it may notify.]

Grant of lease of  
manufacture, etc.

27. (1) <sup>1</sup>[State] Government may lease to <sup>2</sup>[any man not below the age of twenty-five years], on such conditions and for such period as it may deem fit, the right—

- (i) of manufacturing or of supplying by wholesale, or of both; or
- (ii) of selling by wholesale or by retail; or
- (iii) of manufacturing or of supplying by wholesale, or of both, and of selling by retail,

any country liquor or intoxicating drug within any specified local area.

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

Manufacture and  
sale of liquor in  
military  
cantonments.

28. Within the limits of any military cantonments, and within such distance from those limits as the <sup>3</sup>[Central Government] in any case may prescribe, no license for the manufacture or sale of liquor and no lease of the retail vend or liquor, such as described in section 27, shall be granted unless with the consent of the Commanding Officer.

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

29. No licensed vendor and no person in the employ of such vendor or acting on his behalf shall sell or deliver any liquor or intoxicating drug to any person apparently under the age of <sup>4</sup>[twenty-five] years whether for consumption by such person or by another person and whether for consumption on or off the premises of such vendor.

Prohibition of  
employment of  
men under the  
age of 25 years  
and of women.

<sup>5</sup>[30. No person who is licensed to sell any liquor or intoxicating drug for consumption on his premises shall during the hours in which

1. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
2. Substituted for the words "any person" by East Punjab Act 12 of 1949, section 3.
3. Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937.
4. Substituted for the word "eighteen" by East Punjab Act 12 of 1949, section 4.
5. Substituted for the old section by *ibid*, section 5.

such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any man under the age of 25 years or any woman in any part of such premises in which such liquor or intoxicating drug is consumed by the public.]

## CHAPTER V

### DUTIES AND FEES.

31. <sup>1</sup>[An excise duty or a countervailing duty, as the case may be,] at such rate or rates as the <sup>2</sup>[State] Government shall direct, may be imposed; either generally or for any specified local area, on any excisable article—

Duty on excisable articles.

- (a) imported, exported or transported in accordance with the provisions of section 16; or
- (b) manufactured or cultivated under any license granted under section 20; or
- (c) manufactured in any distillery established, or any distillery or brewery licensed under section 21;

Provided as follows :—

- (i) duty shall not be so imposed on any article which has been imported into <sup>3</sup>[ \* \* India] and was liable on importation to duty under the <sup>4</sup>Indian Tarrif Act, 1894, or the <sup>5</sup>Sea Customs Act, 1878;

8 of  
1894  
8 of  
1878.

- (ii) \* \* \* \* \*

**Explanation.**— Duty may be imposed under this section at different rates according to the places to which any excisable article is to be removed for consumption, or according to the

1. Substituted for the words "A duty" by the Government of Indian (Adaptation of Indian Laws) Order, 1937.
2. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
3. The words "the Provinces of" omitted by the Adaptation of Laws (Third Amendment) Order, 1951. The words " the Provinces of India" had been substituted for the words "British India" by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.
4. See now the Indian Tarrif Act, 1934, India Code, Volume VII.
5. See now the Customs Act, 1962 (Act 52 of 1962).
6. Proviso (ii) was omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.

varying strengths and quality of such article.

Manner in which  
duty may be  
levied.

32. Subject to such rules regulating the time, place and manner as the Financial Commissioner may prescribe, such duty shall be levied rateably on the quantity of excisable article imported, exported, transported, collected or manufactured in, or issued from, a distillery, brewery or warehouse :

Provided that duty may be levied—

- (a) on intoxicating drugs by an acreage rate levied on the cultivation of the hemp <sup>1</sup> \* \* \* plant, or by a rate charged on the quantity collected;
- (b) on spirit or beer manufactured in any distillery established, or any distillery or brewery licensed, under this Act, in accordance with such scale of equivalents calculated on the quantity of materials used, or by the degree of attenuation of the wash or wort, as the case may be, as the <sup>1</sup>[State] Government may prescribe;
- (c) on tari, by a tax on each tree from which the tari is drawn :

Provided further that, where payment is made upon issue of an excisable article for sale from a warehouse established or licensed under section 22(a) it shall be made—

- (a) if the <sup>1</sup>[State] Government by notification so directs, at the rate of duty which was in force at the date of import of that article; or
- (b) in the absence of such direction by the <sup>1</sup>[State] Government, at the rate of duty which is in force on that article on the date when it is issued from the warehouse

Payment of grant  
of leases.

33. Inserted of or in addition to any duty leviable under this Chapter the <sup>1</sup>[State] Government may accept payment of a sum in consideration of the lease of any right under section 27.

Saving for duties  
being levied at  
commencement  
of the  
Constitution.

<sup>2</sup>[33-A. (1) Until provision to the contrary is made by <sup>1</sup>[Parliament], the <sup>1</sup>[State] Government may continue to levy any duty

1. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
2. S. 33-A was inserted by the Government of India (Adaptation of Indian Laws Order, 1937).
3. Substituted for the words "the Central Legislature" by the Adaptation of Laws (Third Amendment) Order of 1951.
4. The words 'or coca' were omitted by Schedule II of India Act, 2 of 1930.



\* \* \* \* \* which it was lawfully levying immediately before the commencement of the <sup>5</sup>[Constitution], under this Chapter as then in force.

(2) The duties to which this section applies are—

(a) any duty on intoxicants which are not excisable articles within the meaning of this Act; and

(b) any duty on an excisable article produced outside India and imported into <sup>1</sup>[Haryana] whether across a customs frontier as defined by the Central Government or not.

(3) Nothing in this section shall authorise the levy by the <sup>2</sup>[State] Government of any duty which as between goods manufactured or produced in the <sup>3</sup>[State] and similar goods not so manufactured or produced, discriminates in favour of the former, or which, in the case of goods manufactured or produced outside the <sup>3</sup>[State], discriminates between goods manufactured or produced in one locality and similar goods manufactured or produced in another locality.]

## CHAPTER VI

### LICENSES, PERMITS AND PASSES.

34. (1) Every license, permit or pass granted under the Act shall be granted—

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

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

(c) in such form and containing such particulars,

(d) for such period,

as the Financial Commissioner may direct.

(2) Any authority granting a license under this Act may require the license to give such security for the observance of the

Fees for terms, conditions and form of, and duration of, licenses, permits and passes.

Security.

1. Substituted for the word "Punjab" by Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
2. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
3. Substituted for the word "Province" by the Adaptation of Laws Order, 1950.
4. The words "to which this section applies" omitted by the Adaptation of Laws (Third Amendment) Order of 1951.
5. Substituted for the words "Government of India Act, 1935" by the Adaptation of Laws (Third Amendment) Order, 1951.

terms of his license, or to make such deposit in lieu of security, as such authority may think fit.

<sup>4</sup>[(3) Whenever the authority which granted a license, permit or pass under this Act, considers that such license, permit or pass should be amended for any cause, it may, after notice to the holders of its intention to do so, amend such license, permit or pass.]

Grant of licences  
for sale.

35. (1) Subject to the rules made by the Financial Commissioner under the powers conferred by this Act, the Collector may grant licenses for the sale of any <sup>1</sup>[intoxicant] within his district.

Ascertainment of  
public opinion.

(2) Before any license is granted in any year for the retail sale of liquor for consumption on any premises which have not been so licensed in the preceding year, the Collector shall take such measures, in accordance with rules to be made by the <sup>2</sup>[State] Government in this behalf, as may best enable him to ascertain local public opinion in regard to the licensing of such premises.

(3) A license for sale in more than one district of <sup>3</sup>[Haryana] shall be granted by the Financial Commissioner only.

Power to cancel  
or suspend  
licenses, etc.

36. Subject to such restrictions as the <sup>2</sup>[State] Government may prescribe, the authority granting any license, permit or pass under this Act may cancel or suspend it—

- (a) if it is transferred or sublet by the holder thereof without the permission of the said authority, or
- (b) if any duty or fee payable by the holder thereof be not duly paid; or
- (c) in the event of any breach by the holder of such license, permit or pass or by his servants, or by any one acting on his behalf with his express or implied permission, of any of the terms or conditions of such license, permit or pass; or
- (d) if the holder thereof is convicted of any offence

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Substituted for the word "Provincial" by the Adaption of Laws Order, 1950.
3. Substituted for the word "Punjab" by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.
4. Added by Haryana Act 22 of 1996.

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44 of  
1860.

punishable under this Act or any other law for the time being in force relating to revenue, or of any cognizable and nonbailable offence or of any offence punishable <sup>1</sup>[under the Dangerous Drugs Act, 1930 or], under the <sup>2</sup>Merchandise Marks Act, 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code; or

7 of  
1878

- (e) if the holder thereof is punished for any offence referred to in clause (8) of section 167 of the <sup>3</sup>Sea Customs Act, 1878; or
- (f) where a license, permit or pass has been granted on the application of the grantee of a lease under this Act, on the requisition in writing of such grantee; or
- (g) at will, if the conditions of the license or permit provide for such cancellation or suspension.

1 of  
1878

37. When a license, permit or pass held by any person is cancelled under clauses (a), (b), (c), (d) or (e) of section 36 the authority aforesaid may cancel any other license, permit or pass granted to such person <sup>4</sup>[by, or by the authority of the <sup>5</sup>[State] Government], within the same district under this Act or under any other law for the time being in force relating to excise revenue or under the Opium Act, 1878, and the Financial Commissioner may cancel any such license, permit or pass granted to such person in any district to which this Act applies.

Power to cancel  
any other license.

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

Power to recover  
fee.

1. Inserted by Schedule II of Central Act 2 of 1930.
2. See now the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958).
3. See now Customs Act, 1962 (Central Act 52 of 1962)
4. Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937.
5. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

Power of Collector to take grants under management or to resell.

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

No compensation or refund claimable for cancellation or suspension of license, etc., under this section.

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

Power to withdraw licenses.

41. (1) Whenever the authority which granted a license, permit or pass under this Act considers that such license, permit or pass should be withdrawn for any cause other than those specified in section 36, it may <sup>2</sup>[on remitting a sum equal to the amount of the fees payable in respect thereof for fifteen days,] withdraw the license either—

- (a) on the expiration of fifteen days' notice in writing of its intention to do so; or
- (b) forthwith without notice.

Compensation in the case of withdrawal.

(2) If any license, permit or pass be withdrawn under clause (b) of sub-section (1), <sup>2</sup>[in addition to the sum remitted as aforesaid,] there shall be paid to the licensee <sup>3</sup>[<sup>2</sup>[such further sum] (if any) by way of compensation as the Financial Commissioner may direct.

Refund of fee or deposit.

(3) When a license, permit or pass is withdrawn under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, after deducting the amount (if any) due to the <sup>4</sup>[State] Government.

Surrender and disposal of stock.

<sup>4</sup>[41A. (1) When a license, permit or pass is withdrawn under sub-section (1) of section 41 or amended under sub-section (3) of

1. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
2. Omitted by Haryana Act 22 of 1996 and further inserted by Haryana Act 20 of 1998.
3. Substituted by Haryana Act 20 of 1998.
4. Inserted by Haryana Act 22 of 1996.

section 34, the holders of licenses, permits or passes shall surrender the stock, as required in the notice issued in this behalf, remaining unsold with them on the date of withdrawal or amendment in the license takes effect to the Deputy Excise and Taxation Commissioner or Excise and Taxation Officer (Excise) of the district concerned and any excise duty realised by the Government on the stock so surrendered shall be refundable.

(2) Notwithstanding the fact that the period during which any license, permit or pass is to be in force has not expired, the Collector may direct the holder thereof to dispose of his stock of intoxicant or export the same against valid permit before such date as may be specified in the order.

(3) The Collector may also direct the owner of the stock of any intoxicant, who does not hold any license, permit or pass for such stock to surrender such stock to the Deputy Excise and Taxation Commissioner or the Excise and Taxation Officer (Excise) of the district concerned before such date as may be specified in the order, and the owner shall comply with such direction.]

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

Technical irregularities in license, etc.

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

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

No claim in consequence of refusal to renew a license, etc.

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

Surrender of license.

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

Provided that, if the Collector is satisfied that there is sufficient reason for surrendering the license, he may remit to the holder thereof the sum so payable on surrender or any portion thereof.

(2) Sub-section (1) shall not apply in the case of any license granted under section 27(2).

*Explanation.*— The words “holder of a license” as used in this section include a person whose tender or bid for a license has been accepted, although he may not actually have received the license.

## CHAPTER VII.

### POWERS AND DUTIES OF OFFICERS, ETC

Power to enter and inspect places of manufacture and sale.

45. Any excise officer not below such rank as the <sup>2</sup>[State] Government may prescribe may—

- (a) enter and inspect, at any time by day or by night, any place in which any licensed manufacturer carries on the manufacture of or stores any <sup>1</sup>[intoxicant];
- (b) enter and inspect, at any time within the hours, during which sale is permitted, and at any other time during which the same may be open, any place in which any <sup>1</sup>[intoxicant] is kept for sale by any person holding a license under this Act ;
- (c) examine accounts and registers, test, measure or weigh any materials, stills, utensils, implements, apparatus or <sup>1</sup>[intoxicant] found in that place ;
- (d) seize any accounts, registers, measures, weights or testing instruments which he has reason to believe to be false.

Powers of excise officers to investigate offences punishable under this Act.

46. (1) The <sup>2</sup>[State] Government may by notification invest any excise officer, not below the rank of sub-inspector with power to investigate any offence punishable under this Act, committed within the limits of the area in which the officer exercises jurisdiction.

(2) Every officer so empowered may within those limits exercise the same powers in respect of such investigation as an officer in charge of a police Station may exercise in a cognizable case under

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

2. Substituted for the word “Provincial” by the Adaptation of Laws Order, 1950.

V of  
1898 the provisions of <sup>1</sup>[Chapter XII of the Code of Criminal Procedure, 1973.]

47. Any officer of the excise, police, salt or land revenue department, not below such rank and subject to such restrictions as the <sup>2</sup>[State] Government may prescribe, and any other person duly empowered by notification by the <sup>3</sup>[State] Government in this behalf may arrest without warrant any person found committing an offence punishable, under section 61, or section 63, and may seize and detain any <sup>1</sup>[intoxicant] or other article, which he has reason to believe to be liable to confiscation under this Act or other law for the time being in force relating to excise revenue; and may detain and search any person upon whom, and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

Powers of arrest  
seizure and  
detention.

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

Power of  
magistrate to  
issue warrant for  
search or arrest.

(a) issue a warrant for the search of any place in which he has reason to believe that any <sup>1</sup>[intoxicant] still, utensil, implement, apparatus or materials, in respect of which such offence has been, is being or is likely to be committed, are kept or concealed; and

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

49. (1) Whenever any excise officer not below such rank as the <sup>2</sup>[State] Government may by notification prescribe, has reason to believe that an offence punishable under section 61, section 62, section 63, or section 64, has been, is being, or is likely to be committed in any place; and that a search-warrant

Power of excise  
officer to search  
without warrant.

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
3. Substituted by Haryana Act 5 of 2003.

cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, at any time, by day or night enter and search such place.

Further powers of seizure, detention, search and arrest.

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

Power of Excise Officers to obtain information.

<sup>1</sup>[49-A (1) Any Excise Officer, not below such rank as the <sup>2</sup>[State] Government may by notification prescribe may by order require any person to furnish to any specified authority or person any such information in his possession concerning any unlawful import, transport, manufacture or possession of any intoxicant, or any materials, still, utensil, implement, or apparatus whatsoever, for the purpose of manufacturing any intoxicant, or any unlawful cultivation of any plants from which an intoxicating drug can be produced as may be specified in the order.

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

Procedure relating to searches, etc.

50. Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure, <sup>3</sup>[1973]; relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search-warrants, production of persons arrested and investigation of offence shall be held to be applicable to all action taken in these respects under this Act :

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Provided that—

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

(2) whenever an excise officer below the rank of Collector makes any arrest, seizure or search he shall within

1. Added by East Punjab Act 9 of 1948, section 3.

2. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

3. Substituted by Haryana Act 5 of 2003.



twenty-four hours thereafter make a full report of all the particulars of the arrest, seizure or search to his immediate official superior, and shall, unless bail be accepted under section 73, take or send the person arrested or the article seized, with all convenient despatch to a <sup>1</sup>[Judicial Magistrate] for trial or adjudication.

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

Police to aid excise officers.

52. (a) Every owner or occupier of land <sup>1</sup>[or any building] and the agent of any owner or occupier of land <sup>1</sup>[or any building] on which—

Duty of land holders and others to give information.

(b) Every lambardar, village headman, village accountant, village watchman, village policeman and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards in whose village— there shall be any manufacture or illegal import or collection of any <sup>2</sup>[intoxicant] not licensed under this Act, or any unlawful, cultivation of any plants from which an intoxicating drug can be produced, shall be bound, in the absence of reasonable excuse, to give notice of the same to a magistrate or to an officer of the excise, police or land revenue department as soon as the fact comes to his knowledge.

<sup>3</sup>[52-A (1) Every owner or occupier of any premises and every owner of any vehicle shall be bound to exercise due diligence in order to make sure that such premises or vehicle is not used for commission of any offence punishable under this Act.

Use of premises or vehicle owned by owner or occupier.

(2) Any person who acts in contravention of the provision of sub-section (1) shall be liable for an offence committed under this Act.]

53. Every officer in charge of a police station shall take charge of and keep in safe custody, pending the orders of a magistrate, or of the Collector or of an officer empowered under section 46(1) to investigate the case, all articles seized under this Act which may be delivered to him, and shall allow any excise officer who may

Duty of officer in charge of police station to take charge of article seized.

1. Inserted by East Punjab Act 9 of 1948, section 4.
2. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
3. Inserted by Haryana Act 19 of 2002.
4. Substituted for the word "magistrate" by Punjab Act 25 of 1964.

accompany such articles to the police station, or may be deputed for the purpose by his superior officer to affix his seal to the articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer in charge of the police station.

Power to close shops for the sake of public peace.

54. (1) The District Magistrate or a Sub-Divisional Magistrate by notice in writing to the licensee may require that any shop in which any <sup>3</sup>[intoxicant] is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

(2) If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, <sup>1</sup>[an Executive Magistrate] of any class may require such shop to be kept closed for such period as he may think necessary :

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

(3) When any Sub-Divisional Magistrate makes a direction under sub-section (1) or <sup>2</sup>[any Executive Magistrate] makes a direction under sub-section (2) he shall forthwith inform the Collector of his action and his reasons therefor.

## CHAPTER VIII

### GENERAL PROVISIONS.

Measures, weights and testing instruments.

55. Every person who manufactures or sells any <sup>3</sup>[intoxicant] under a license granted under this Act shall be bound—

- (a) to supply himself with such measures, weights and instruments as the Financial Commissioner may prescribe, and to keep the same in good conditions ; and
- (b) on the requisition of any excise officer duly empowered by the Collector in that behalf, at any time to measure, weigh or test any <sup>3</sup>[intoxicant] in his possession in such manner as the said officer may require.

Power of State Government to exempt intoxicants from the provisions of the Act.

56. The “[State] Government may by notification, either

1. Substituted for the words “a magistrate” by Punjab Act 25 of 1964.
2. Substituted for the words “any magistrate” by *ibid*.
3. Substituted for the words “excisable article” by the Government of India (Adaptation of Indian Laws) Order, 1937.
4. Substituted for the word “Provincial” by the Adaptation of Laws Order, 1950.

wholly or partially and subject to such conditions as it may think fit to prescribe, exempt any <sup>3</sup>[intoxicant] from all or any of the provisions of this Act.

<sup>1</sup>[57. (1) No suit or other proceedings shall be entertained or continued in any civil court against withdrawal or amendment of a licence, permit and pass for any damages, remission or compensation on the ground that any loss is sustained by the withdrawal or amendment thereof.

Bar of suits.

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

<sup>4</sup>[57-A (1) The State Government may, from time to time by notification, fix the prices of plain spiced and special spiced country spirits, <sup>5</sup>[rum and gin of specified strength] bulk or bottled or both, for sale by the distilleries after taking into consideration their manufacturing cost.

Fixation of price of intoxicants to be sold by distilleries

(2) The licensee shall maintain in the office of the Distillery Inspector a Statement of the current prices of plain, spiced and special spiced country spirits, <sup>6</sup>[rum and gin of specified strength], bulk as well as bottled, in accordance with the prices fixed by the State Government under sub-section (1).

<sup>6</sup>[(3) No licensee shall sell country spirits, rum and gin of specified strength at prices different from those fixed under sub-section (1)]

58. (1) The <sup>2</sup>[State] Government may, by notification, make rules for purposes of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue.

Powers of State Government to make rules

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

1. Substituted by Haryana Act 22 of 1996.
2. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
3. Substituted for the words "excisable articles" by the Government of India (Adaptation of Indian Laws) Order, 1937.
4. Inserted by Haryana Act 10 of 1976.
5. Inserted by Haryana Act 2 of 1990.
6. Substituted by *ibid*

- (a) prescribing the duties of excise officers;
- (b) regulating the delegation of any powers by the Financial Commissioner, Commissioners or Collector. under section 13, clause (b) ;
- (c) prescribing the time and manner of presenting, and the procedure for dealing with appeals from orders of excise officers;
- (d) regulating the import, export, transport or possession of any <sup>1</sup>[intoxicant] <sup>2</sup>[or excise bottle and the transfer, price or use of any type or description of such bottle];
- <sup>3</sup>[(dd) fixing the prices of beer and Indian made foreign spirit to be charged by the breweries and distilleries respectively ;]
- (e) regulating the periods and localities for which, and the persons, or classes of persons, to whom, licenses, permits and passes for the vend by wholesale or by retail of any <sup>1</sup>[intoxicant] may be granted and regulating the number of such licenses which may be granted in any local area;
- (f) prescribing the procedure to be followed and the matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises;
- (g) for the prohibition of the sale of any <sup>1</sup>[intoxicant] to any person or class of persons ;
- (h) regulating the power of excise officers to summon witnesses from a distance;
- (i) regulating the grant of expenses to witnesses and compensation to persons charged with offences under this Act and subsequently released, discharged or acquitted;
- (j) for the prohibition of the employment by a license-holder of any person or class of persons to assist in his business in any capacity whatsoever;
- (k) for the prevention of drunkenness, gambling and

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1. Substituted for the words "excisable articles" by the Government of India (Adaptation of Indian Laws) Order, 1937.
  2. Inserted by Punjab Act I of 1940, section 3.
  3. Inserted by Haryana Act 10 of 1976.

disorderly conduct in or near any licensed premises, and the meeting or remaining of persons of bad character in such premises;

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

(3) The power conferred by this section of making rules is subject to the condition that the rules be made after previous publication :

Previous publication of rules.

Provided that any such rules may be made without previous publication if the <sup>4</sup>[State] Government consider that they should be brought into force at once.

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

Powers of Financial Commissioner to make rules.

(a) regulating the manufacture, supply, storage or sale of any <sup>5</sup>[intoxicant], including—

1. Clause (l), (m), (n) and (o) inserted by East Punjab Act 9 of 1948, section 5.
2. Substituted by the Adaptation of Laws, Order, 1950, for "Proviucc."
3. Substituted for the words "commanding or soliciting the use of, or offering any intoxicant", by Punjab Act No. 18 of 1955, section 2.
4. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
5. Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937, for "excisable article".

- (i) the character, erection, alteration, repair, inspection, supervision, management and control of any place for the manufacture, supply, storage or sale of such article and the fittings, implements; apparatus and registers to be maintained therein ;
- (ii) the cultivation of the hemp<sup>4</sup> \* \* \* \* plant and the collection of spontaneous growth of such plant and the preparation of any intoxicating drug;
- (iii) the tapping or drawing of tari from any tari-producing tree ;
- (b) regulating the bottling of liquor for purposes of sale;
- (c) regulating the deposit of any <sup>1</sup>[intoxicant] in a warehouse and the removal of any <sup>1</sup>[intoxicant] from any warehouse or from any distillery or brewery ;
- (d) prescribing the scale or fees or the manner of fixing the fees payable in respect of any license permit or pass or in respect of the storing of any <sup>1</sup>[intoxicant] ;
- <sup>3</sup>[(e) regulating the time, place and manner of payment of any duty, fee or penalty ;]
- (f) prescribing the authority by, the restrictions under, and the conditions on, which any license, permit or pass may be granted, including provision for the following matters—
  - (i) the prohibition of the admixture with any <sup>1</sup>[intoxicant] of any substance deemed to be noxious or objectionable;
  - (ii) the regulation or prohibition of the reduction of liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength ;
  - (iii) the fixing of <sup>2</sup>[the strength at which intoxicants shall be sold], supplied or possessed ;

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Substituted by Haryana Act 10 of 1976.
3. Substituted by Haryana Act 5 of 2003.
4. The words "or coca" were omitted by Schedule II, Act 2 of 1930.

<sup>3</sup>[(*iii*a) the fixing of the price below and above which any intoxicants shall not be sold or supplied by the licensed vendors ;]

(*iv*) the prohibition of sale of any <sup>1</sup>[intoxicant] except for cash;

(*v*) the fixing of the days and hours during which any licensed premises may or may not be kept open, and the closure of such premises on special occasions;

(*vi*) the specification of the nature of the premises in which any <sup>1</sup>[intoxicant] may be sold, and the notices to be exposed at such premises;

(*vii*) the forms of the accounts to be maintained and the returns to be submitted by license-holders; and

(*viii*) the prohibition or regulation of the transfer of licenses;

(*g*) (*i*) declaring the process by which spirit shall be denatured;

(*ii*) for causing spirit to be denatured through the agency or under the supervision of its own officers;

(*iii*) for ascertaining whether such spirit has been denatured;

(*h*) providing for the destruction or other disposal of any <sup>1</sup>[intoxicant] deemed to be unfit for use;

(*i*) regulating the disposal of confiscated articles;

(*j*) prescribing the amount of security to be deposited by holders of leases, licenses ; permits or passes for the performance of the conditions of the same.

60. (1) The following monies, namely—

(*a*) all excise revenue,

(*b*) any loss that may accrue, when in consequence of default a grant has been taken under management by the Collector or has been resold by him under section 39; and

(*c*) all amounts due to the <sup>2</sup>[Government] by any person on account of any contract relating to the excise revenue.

Recovery of  
ducs.

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

2 Substituted for the word "Crown" by the Adaptation of Laws Order, 1950.

3. Inserted by Haryana Act 5 of 1967 and substituted by Haryana Act 10 of 1976.

may be recovered from the person primarily liable to pay the same, or from his surety (if any), by distress and sale of his movable property, or by any other process for the recovery of arrears of land revenue due from land-holders or from farmers of land or their sureties.

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

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

## CHAPTER IX

### OFFENCES AND PENALTIES.

Penalty for offences.

<sup>1</sup>[61. (1) Whoever, in contravention of any section of this Act or any rule, notification issued or given thereunder or order made or of any license, permit or pass granted under this Act:-

<sup>2</sup>[(a) manufactures or collects any intoxicant ; or

(aa) imports, exports, transports or possesses any intoxicant other than liquor; or

<sup>3</sup>[(aaa) imports, exports, transports or possesses any liquor; or]

<sup>3</sup>[(i) shall, for offences covered by clause (aaa), be liable to payment of penalty of not less than fifty rupees and not more than five hundred rupees per bottle of 750 millilitres or part thereof of liquor in respect of which offence is committed, which may be imposed by the Collector in the manner prescribed except when the case is referred to by the Collector to the court for trial ; and

1. Substituted by Haryana Act 22 of 1996 and further substituted by Haryana Act 20 of 1998 and further substituted by H.A. 4 of 2001 and further substituted by H.A. 19 of 2002.
2. Substituted by Haryana Act 4 of 2001.
3. Substituted by Haryana Act 19 of 2002 and further substituted by Haryana Act 5 of 2003.



(ii) shall, for others offences and the cases referred to by the Collector to the court, be punishable with imprisonment with a minimum term or sixty days which may extend to three years or with fine of not less than five thousand rupees and not more than one lac rupees or with both. In case the fine is not paid, he will have to undergo further imprisonment.]

<sup>5</sup>[\*\*\*\*\*]

<sup>2</sup>[(iii) \*\*\*\*\*]

<sup>3</sup>[(1A) A penalty imposed under clause (i) of sub-section (1) shall be recoverable by an excise officer in the manner prescribed.]

(2) Whoever, in contravention of any section other than sections <sup>4</sup>[(29 and 30) of this Act or of any rule, notification issued or given thereunder for order made, or of any license, permit or pass granted under this Act-

- (a) sells any intoxicant , or
- (b) cultivates the hemp plant; or
- (c) removes any intoxicant from any distillery, brewery of warehouse established or licensed under this Act; or
- (d) bottles any liquor for the purposes of sale, or
- (e) taps or draws tari from any tari-producing trees,

shall be punishable with imprisonment for a term which may extend to two years and fine which may extend to <sup>6</sup>[twenty-five thousand rupees.]

<sup>1</sup>61A. Any person aggrieved by the order of the Collector under clause (aaa) of sub-section (1) of section 61 may, within a period of one month from the date of the order, file an appeal to the Excise Commissioner, whose decision shall be final.

Appeal

1. Insert by Haryana Act 4 of 2001 and further omitted by Haryana Act 19 of 2002 and inserted by Haryana Act 5 of 2003.
2. Omitted by Haryana Act 19 of 2002.
3. Inserted by *ibid*.
4. Substituted by *ibid*.
5. Omitted by Haryana Act 5 of 2003.
6. Substituted by Haryana Act 4 of 2001.

Penalty for unlawfully selling to persons under twenty-five, or employing them or women.

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

- (a) in contravention of section 29 sells or delivers any liquor or intoxicating drug to any person apparently under the age of <sup>1</sup>[twenty-five] years ; or
- (b) in contravention of section 30, employs or permits to be employed, on any part of his licensed premises referred to in that section any <sup>2</sup>[man under the age of twenty-five years] or women ; or
- (c) sells any <sup>3</sup>[intoxicant] to a person who is drunk or intoxicated ; or
- (d) permits drunkenness, intoxication, disorderly conduct or gaming on the licensed premises of such licensed vendor ; or
- (e) permits any person whom he knows or has reason to believe to have been convicted of any non-bailable offence or any reputed prostitute to frequent his licensed premises, whether for the purposes of crime or prostitution or not ;

he shall in addition to any other penalty to which he may be liable be punishable with a fine which may extend to <sup>5</sup>[five thousand rupees].

When any licensed vendor or any person in his employ or acting on his behalf is charged with permitting drunkenness or intoxication on the licensed premises of such vendor, and it is proved that any person was drunk or intoxicated on such premises, it shall lie on the person charged to prove that the licensed or the person employed by him or acting on his behalf took all reasonable steps for preventing drunkenness or intoxication on such premises.

Penalty for rendering or attempting to render denatured spirits fit for human consumption.

<sup>4</sup>[63. Whoever renders or attempts to render fit for human

1. Substituted for the word "eighteen" by East Punjab Act 12 of 1949, section 7(i).
2. Substituted for the words "child under the age of sixteen years" by *ibid*, section 7(ii).
3. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
4. Substituted for the old section by East Punjab Act 9 of 1948, section 6 and further substituted by Haryana Act 22 of 1996.
5. Substituted by Haryana Act 4 of 2001.

consumption any spirit whether manufactured in India or not which has been denatured or has in his possession any spirit rendered fit for human consumption in respect of which he knows or has reason to believe that any such attempts has been made, shall be punishable with imprisonment for a term which shall not be less than six months and more than three years and with a minimum fine of five thousand rupees and a maximum fine upto ten thousand rupees.]

1|63-A. Whoever in contravention of the provision of section 24-A has in his possession any unused and printed label, cork, capsule or seal, or an imitation thereof, shall be punishable with imprisonment for a term which may extend to six months and with fine.]

Penalty for possession of unused and printed labels corks, etc., in contravention section 24-A.

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

Penalty for fraud by licensed manufacturer or vendor or his servant.

- (a) sells, or keeps or exposes for sale, as foreign liquor any liquor which he knows or has reason to believe to have been manufactured from rectified spirit or country liquor; or
- (b) marks any bottle, case, package or other receptacle containing liquor so manufactured from rectified spirit or country liquor, or the cork of any such bottle, or deals with any bottle, case, package or other receptacle containing such liquor with the intention of causing it to be believed that such bottle, case, package, or other receptacle contains foreign liquor;

he shall be punishable with imprisonment for a term which may extend to three months, <sup>2</sup>[ and with fine which may extend to <sup>3</sup>[five thousand rupees.]

65. Whoever, being the holder of a license, permit or pass granted under this Act, or being in the employ of such holder or acting on his behalf—

Penalty for certain acts by licensee or his servant.

- (a) fails wilfully 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; or

1. Inserted by Punjab Act 31 of 1963, section 3.
2. Substituted for the words "or with fine which may extend to five hundred rupees, or with both" by Punjab Act No. 35 of 1956, section 4.
3. Substituted by Haryana Act 4 of 2001

- (b) in any case not provided for in section 61 wilfully contravenes any rule made under section 58 or section 59; or
- (c) wilfully does or omits to do anything in breach of any of the conditions of the license, permit or pass not otherwise provided for in this Act;

shall be punishable <sup>3</sup>[with imprisonment which may extend upto six months and with fine of not less than two thousand rupees and not more than ten thousand rupees.]

Penalty for consumption in chemist's shop, etc.

66. (1) If any chemist, druggist, apothecary or keeper or a dispensary allows any <sup>1</sup>[intoxicant] which has not been *bona fide* medicated for medicinal purposes to be consumed on his business premises by any person not employed in his business, he shall be punishable with imprisonment for a term which may extend to three months <sup>2</sup>[and with fine which may extend to one thousand rupees].

(2) If any person not employed as aforesaid consumes any such <sup>1</sup>[intoxicant] on such premises, he shall be punishable with a fine which may extend to two hundred rupees.

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

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

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

Penalty for offences not otherwise provided for.

68. Whoever is guilty of any act of intentional omission in contravention of any of the provisions of this Act, or of any rule, notification or order made issued or given thereunder, and not

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Substituted for the words "or with fine which may extend to five hundred rupees or with both". by Punjab Act No. 35 of 1954 section 4.
3. Substituted by Haryana Act 4 of 2001

otherwise provided for in this Act, shall be punishable for every such act or omission with a fine which may extend to <sup>3</sup>[ten thousand rupees].

<sup>2</sup>[68-A. Whoever having been convicted for an offence punishable under sub-section (1) of section 61 and section 63 of this Act is again convicted of an offence punishable under the said sections shall,—

Enhanced punishment for certain offences after previous conviction.

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

Provided that the enhanced punishment shall not exceed the imprisonment of six years and a fine of twenty thousand rupees.

<sup>4</sup>[68-B. Notwithstanding anything contained in any provision of this Act, whoever, having been penalised for an offence under clause (aaa) of sub-section (1) of section 61 of this Act, is again detained for an offence under the same provision, shall, for a second and subsequent offence, be liable for penalty which may not be less than twice the amount of penalty imposed upon him for the first offence.]

Enhanced penalty for previous offender.

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

Attempt to commit offences punishable under the Act.

<sup>1</sup>[69-A. (1) Whenever any person is convicted of an offence punishable under sections 61, 63 or 69 and the Court convicting him is of the opinion that it is necessary to require such person to execute a bond for abstaining from the commission of offences punishable under these sections, the Court may, at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means, with or without sureties, for abstaining from the

Security for abstaining from commission of certain offences.

1 Added by East Punjab Act 9 of 1948, section 7.

2 Substituted by Punjab Act 22 of 1963. This was inserted by Punjab Act 35 of 1956 and further substituted by Haryana Act 12 of 1997.

3 Substituted by Haryana Act 4 of 2001.

4 Inserted by Haryana Act 5 of 2003.

commission of such offence during such period, not exceeding three years, as it thinks fit to fix.

(2) The bond shall be in the form contained in Schedule II and the provisions of the Code of Criminal Procedure, <sup>1</sup>[1973], shall, in so far as they are applicable apply to all matters connected with such bond as if it were a bond to keep the peace ordered to be executed under section 106 of the said Code.

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

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

Penalty for excise officer making vexatious search, etc.

70. If an excise officer—

- (a) vexatiously and unnecessarily enters or searches, or causes to be entered or searched, any place under colour of exercising any power conferred by this Act; or
- (b) vexatiously and unnecessarily seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act; or
- (c) vexatiously and unnecessarily searches, arrests or detains any person; or
- (d) without lawful excuse ceases or refuses to perform or withdraws himself from the duties of his office unless expressly allowed to do so in writing by the Collector or unless he shall have given to his immediate superior officer two months, notice in writing of his intention to do so ;

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

Report by investigating officer for institution of proceedings.

<sup>1</sup>[71. If on investigation by an officer, empowered under subsection (1) of section 46, it appears that the offender is not disclosing his true and correct identity or is incapable of furnishing adequate surety/security or incapable of paying penalty of for any other reasons

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1. Substituted by Haryana Act 5 of 2003.

to be recorded in writing and there is sufficient evidence to justify the prosecution of the accused, the investigating officer shall report the case for the orders of the Collector under section 61 or section 80, as the case may be. In case Collector deems fit that the relevant case is required to be sent to magistrate, he may direct investigating officer to submit a report, which shall, for the purpose of section 190 of the Code of Criminal Procedure, 1973 (Act 2 of 1974), be deemed to be a police report, to a magistrate having jurisdiction to enquire into or try the case and empowered to take cognizance of offences on police reports.]

<sup>1</sup>[72. All offences, punishable under this Act shall be bailable within the meaning of the Code of Criminal Procedure, 1973 :

Offences to be bailable

Provided that the offence of possession of a working still for the manufacture of any intoxicant under section 61 (1) and section 63 shall be non-bailable.]

73. (1) The <sup>2</sup>[State] Government may empower any excise officer to grant bail, notwithstanding that such officer is not empowered under section 46.

Security for appearance in case of arrest without warrant.

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

- (a) the nearest excise officer empowered to grant bail, or
- (b) the nearest officer in charge of a police station, whoever is nearer.

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

V of 1898.

1 Substituted by Haryana Act 22 of 1996 and further substituted by Haryana Act 20 of 1998

2 Substituted by Adaptation of Laws Order, 1950.

<sup>6</sup>[(4) The provision of sections 441 to 446 and 449 of the Code of Criminal Procedure, 1973 (Act 2 of 1974), shall apply so far as may be, in every case in which bail is accepted or a bond taken under this section.]

74. <sup>2</sup>[Repealed]

Cognizance of offences.

75. (1) No <sup>3</sup>[Judicial Magistrate] shall take cognizance of an offence punishable—

- (a) under section 61 or section 66 on his own knowledge or suspicion or on the complaint or report of an excise officer, or
- (b) under section 62, <sup>4</sup>[section 63, section 63-A,] section 64, section 65, section 68 or section 70, except on the complaint or report of the Collector or an excise officer authorized by him in that behalf :

<sup>5</sup>[Provided that no police officer or constable discharging the functions of an excise officer, shall file a complaint or make the report, set out in clause (a) in regard to the offences of collection, possession and sale of liquor, committed on the premises of a licensed vend, unless authorised to do so, by the Financial Commissioner.]

(2) Except with the special sanction of the State Government no <sup>3</sup>[Judicial Magistrate] shall take cognizance of any offence punishable under this Act, unless the prosecution is instituted within a year after the date on which the offence is alleged to have been committed.

Presumption as to commission of offence in certain cases.

76. Whenever any person is found in possession of —

- (a) any still, utensil, implement or apparatus whatsoever or any part or parts thereof, such as are ordinarily used for the manufacture of any <sup>1</sup>[intoxicant] other than tari ;

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Section 74 relating to "enhanced punishment after previous conviction" repealed by Punjab Act 2 of 1925, section 3.
3. Substituted for the word "magistrate" by Punjab Act 25 of 1964.
4. Substituted by Haryana Act 10 of 1976.
5. Added by Haryana Act 8 of 1987.
6. Substituted by Haryana Act 5 of 2003.



- (b) any materials which have undergone any process towards the manufacture of an <sup>1</sup>[intoxicant] of from which an <sup>1</sup>[intoxicant] has been manufactured ;

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

<sup>3</sup>[76-A. In prosecutions under section 63, it shall be presumed without further evidence, until the contrary is proved, that the accused person has committed an offence under that section in respect of any denatured spirit which has been or attempted to be rendered fit for human consumption.]

Presumption as to commission of offence in prosecutions under section 63.

77. The holder of a licence, permit, or pass under this Act as well as the actual offender, shall be liable to punishment, for any offence punishable under section 61, section 62, <sup>4</sup>[section 63, section 63-A], section 64 or section 65; committed by any person in his employ or acting on his behalf as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence :

Liability of employer for offence committed by employee or agent.

Provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine.

78. (1) Whenever an offence punishable under this act has been committed ;

Confiscation of article in respect of which offence committed.

- (a) every <sup>1</sup>[intoxicant] <sup>2</sup>[or excise bottle] in respect of which such offence has been committed, <sup>3</sup>[together with the contents of such bottle, if any] ;
- (b) every still, utensil, implement or apparatus and all materials in respect of or by means of which such offence has been committed ;
- (c) every <sup>1</sup>[intoxicant] <sup>2</sup>[or excise bottle] lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any <sup>1</sup>[intoxicant] <sup>2</sup>[or excise bottle] liable to confiscation under clause (a) ;

1. Substituted for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Inserted by Punjab Act 1 of 1940, section 4.
3. Added by East Punjab Act 9 of 1948, section 8.
4. Substituted by Haryana Act 10 of 1976.

- (d) every receptacle, package and covering in which any<sup>1</sup>[intoxicant] <sup>2</sup>[or excise bottle], materials, still, utensil, implement or apparatus as aforesaid is of are found together with the other contents (if any of such receptacle or package; and
- (e) every animal, <sup>3</sup>[cart, vehicle, vessel, raft or other conveyance except public undertaking vehicles used] in carrying such receptacle, package, covering or articles as aforesaid ;

shall be liable to confiscation:

<sup>3</sup>[Provided that when it is proved that the receptacles vehicles, animals or other articles specified in clauses (d) and (e) except public undertaking vehicles are not the property of offenders, they shall not be liable to confiscation if the owner thereof establishes that he exercised due diligence to make sure that such offence was not committed.

Explanation.— “Public undertaking vehicles” means any vehicle owned / run by—

- (i) the Central Government or a State Government ;
- (ii) any municipality or any corporation or company owned or controlled by the Central Government or one or more State Governments, or by the Central Government and one or more State Governments,

for the purposes of providing transport and goods services.]

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

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

<sup>4</sup>[(3) When an offence under clause (aaa) of sub-section (1) of section 61 is committed under this Act and the Collector decides that

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

2 Inserted by Punjab Act I of 1940, section 4.

3 Substituted by Haryana Act 19 of 2002

4 Added by *ibid*.

anything is liable to confiscation under sub-section (1), he may order confiscation :

Provided that in lieu of ordering confiscation under clause (e) of sub-section (1) the Collector may give the owner of the thing liable to be confiscated and option to pay such penalty as the Collector imposes under section 61 of this Act.]

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

Further provisions for confiscation.

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

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

80. (1) The Collector may accept from any person who is reasonably suspected of having committed an offence punishable under section 62, section 65 or section 68 of this Act a sum of money by way of composition for such offence; and on the payment of such sum of money to the Collector the accused person is in custody shall be discharged and no further proceedings shall be taken against him in respect of such offence.

Power of excise officers to compound offences.

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

(3) Where any '[intoxicant]' has been seized under the

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

provision of the Act, the Collector may, in his discretion, at any time before a Magistrate has passed an order under section 78, sub-section (2), release it on receiving payment of the value thereof.

<sup>2</sup>[ \* \* \* \* \* ]

<sup>3</sup>[80-A. \* \* \* \* \* ]

Summary trial.

<sup>1</sup>[81. All offences punishable under this Act upto a maximum period of two years, shall be tried summarily, under the Code of Criminal Procedure, 1973.]

Savings.

<sup>4</sup>[82. Notwithstanding the omission of sections 61-A, 61B and sub-section (4) of section 80 of this Act which were omitted by the Punjab Excise (Haryana Amendment) Act, 2002 (Haryana Act 19 of 2002), such omission shall not affect any investigation, legal proceedings or remedy in respect of any right, privilege, obligation, liability, penalty, forfeiture or punishment and such investigation, legal proceedings or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as of sections 61-A, 61 B and Sub-section (4) of section 80 had not been omitted.]

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1. Added by Haryana Act 2 of 1996.
  2. Added by Haryana Act 19 of 1997 and omitted by Haryana Act 5 of 1998 and further Added by Haryana Act 4 of 2001 and further omitted by Haryana Act 19 of 2002.
  3. Inserted by Haryana Act 20 of 1998 and further substituted by Haryana Act 2 of 1999 and further substituted by Haryana Act 4 of 2001 and further omitted by Haryana Act 19 of 2002.
  4. Added by Haryana Act 5 of 2003.

**SCHEDULE [I]<sup>1</sup>**  
 (See section 2)  
 Enactments repealed

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

<sup>2</sup>[SCHEDULE]

Bond to abstain from the commission of offences  
 under the Punjab Excise Act, 1914

(See section 69-A)

Whereas I (name)....., son of (name)  
 .....caste....., inhabitant of (place).....  
 district..... have been called upon to execute a bond to  
 abstain from the commission of offences under section 61, 63 and 69  
 of the Punjab Excise Act, I of 1914 for the term of ..... (time),  
 I hereby bind myself not to commit any such offence during the said  
 term, and, in case of my making default therein, I hereby bind myself  
 to forfeit to the <sup>3</sup>[State] Government the sum or rupees —

Dated this                      day of                      19 .

(Signature)

(Where a bond with sureties is to be executed, add).

We do hereby declare ourselves sureties for the above-  
 named \_\_\_\_\_ that he will abstain from the commission of  
 offences under sections 61, 63 and 69 of the Punjab Excise Act, 1914,  
 during the said term and in case of his making default therein, we  
 bind ourselves jointly and severally, to forfeit to the <sup>3</sup>[State]  
 Government the sum of rupees \_\_\_\_\_.

Dated this                      day of                      19 .

(Signature)

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- 1 The Existing Schedule renumbered as Schedule I by East Punjab Act 9 of 1948, section 9.  
 2 Schedule II added by *ibid.* section 9.  
 3 Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

PART - I

HARYANA GOVERNMENT  
LEGISLATIVE DEPARTMENT

Notification

The 20th April, 2007

No. Leg. 17/2007.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 7th April, 2007, and is hereby published for general information :—

HARYANA ACT NO. 15 OF 2007

THE PUNJAB EXCISE (HARYANA AMENDMENT) ACT, 2007

AN

ACT

*further to amend the Punjab Excise Act, 1914, in its application  
to the State of Haryana.*

Be it enacted by the Legislature of the State of Haryana in the Fifty-eighth Year of the Republic of India as follows :—

1. This Act may be called the Punjab Excise (Haryana Amendment) Act, 2007.

Short title.

2. In paragraph (i) of sub-section (1) of section 6) of the Punjab Excise Act, 1914,—

Amendment of  
section 61 of  
Punjab Act 1 of  
1914.

(i) for the sign and word “; and”, the sign “:” shall be substituted;

(ii) the following proviso shall be added, namely :—

“Provided that the person punishable for an offence under clause (aaa) and facing trial in court, shall have the option, to be exercised in writing in the court during the pendency of trial, to compound the offence by payment of penalty to be decided by the court which shall not be less than five hundred rupees and not more than one thousand rupees per bottle of 750 millilitre;”.

M. S. SULLAR,

Secretary to Government, Haryana,  
Legislative Department.

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254 HARYANA GOVT. GAZ. (EXTRA.), OCT. 11, 2007  
(ASVN. 19, 1929 SAKA)

HARYANA GOVERNMENT  
LEGISLATIVE DEPARTMENT

Notification

The 11th October, 2007

No. Leg. 23/2007.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 4th October, 2007 and is hereby published for general information :—

HARYANA ACT NO. 20 of 2007

THE PUNJAB EXCISE (HARYANA SECOND AMENDMENT)  
ACT, 2007

AN

ACT

*further to amend the Punjab Excise Act, 1914, in its application to  
the State of Haryana.*

Be it enacted by the Legislature of the State of Haryana in the Fifty-eighth Year of the Republic of India as follows :—

Short title.

1. This Act may be called the Punjab Excise (Haryana Second Amendment) Act, 2007.

Amendment of  
section 27 of  
Punjab Act 1 of  
1914.

2. For sub-section (1) of section 27 of the Punjab Excise Act, 1914, the following sub-section shall be substituted, namely :—

“(1) The State Government may lease to any individual not below the age of twenty-five years or association of persons or partnership firm or body corporate, on such conditions and for such period as it may deem fit, the right—

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

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

(iii) of manufacturing or of supplying by wholesale, or of both and of selling by retail,

any excisable article within any specified local area.”

M. S. SULLAR,

Secretary to Government, Haryana,  
Legislative Department.