



The Punjab Excise Act, 1914

Act 1 of 1914

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Beer, Bottle, Denatured, Excisable Article, Excise Revenue, Export, Import, Liquor, Manufacture, Place, Sale, Spirit, Tari, Transport

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THE PUNJAB EXCISE ACT, 1914.

PUNJAB ACT 1 OF 1914.

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SCHEDULE I.

SCHEDULE II.

¹THE PUNJAB EXCISE ACT, 1914.

PUNJAB ACT I OF 1914.

[12th January, 1914].

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1914	I ..	The Punjab Excise Act, 1914	<p>Repealed in part and Amended Act 38 of 1920</p> <p>Amended by Punjab Act 2 of 1925²</p> <p>Amended by Act 2 of 1930</p> <p>Amended by Government of India (Adaptation of Indian Laws) Order, 1937</p> <p>³Amended by Punjab Act I of 1940</p> <p>⁴Amended by East Punjab Act 9 of 1948⁵</p> <p>⁶Amended by East Punjab Act 12 of 1949⁷</p> <p>Amended by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948 (G. G. O. 40)</p>

¹For 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.

²For 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 VII, 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.

³For Statement of Objects and Reasons, see *Punjab Gazette*, 1940, Extraordinary, page 220, and for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Vol. XI-A, pages 389—93, 462—94, and 537—39.

⁴For Statement of Objects and Reasons, see *East Punjab Gazette*, 1948, Extraordinary, page 265; for proceedings in Assembly see *East Punjab Legislative Assembly Debates*, Vol. II, pages 675—77.

⁵This Act came into force on the 12th of June, 1948,—*vide* notification No. 2421-E &T, dated 12th June, 1948.

⁶For Statement of Objects and Reasons, see *East Punjab Government Gazette*, 1949, Extraordinary, page 140; for proceedings in Assembly, see *East Punjab Legislative Assembly Debates*, Vol. III pages (24)75 (24)82.

⁷This Act came into force on 10th of May, 1949,—*vide* notification No. 1990-E &T, dated 10th May, 1949.

1	2	3	4
Year	No.	Short Title	Whether repealed or otherwise affected by legislation
1914 <i>concl'd</i>	I— <i>concl'd</i>	The Punjab Excise Act, 1914— <i>concl'd</i>	<p>Amended by the Adaptation of Laws Order, 1950</p> <p>Amended by the Adaptation of Laws (Third Amendment) Order, 1951</p> <p>¹Amended by Punjab Act 18 of 1956</p> <p>²Amended by Punjab Act 35 of 1956</p> <p>³Extended 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 18 of 1958</p> <p>⁴Amended by Punjab Act 22 of 1963</p> <p>⁵Amended by Punjab Act 31 of 1963</p> <p>⁶Amended by Punjab Act 25 of 1964</p> <p>⁷Amended by Punjab Act 8 of 1965</p>

¹For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1955, page 716; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Vol. II, page (5) 233.

²For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1956, pages 357-58; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Vol. II, pages (1) 70-(1) 107.

³For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1958, page 546-K, for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Vol. II, pages (35) 44-(35) 50 and Vol. II, pages (1) 94-(1) 96.

⁴For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 206; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Vol. II, pages (30) 40-(30) 42 and Vol. I, pages (31) 43-(31) 85.

⁵For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 1000; for proceedings in Assembly, see *Punjab Legislative Assembly Debates*, Vol. II, pages (12) 65-(12) 92.

⁶Substituted for the word "Provincial" by the Adaptation of Laws *Gazette (Extraordinary)*, 1964, pages 935-37.

⁷For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1965, page 552.

PUNJAB ACT I OF 1914.

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

CHAPTER I.

PRELIMINARY AND DEFINITIONS.

1. (1) This Act may be called the Punjab Excise Act, 1914; and Short title.
- (2) It extends to the whole of Punjab. Extent and Commencement.
- (3) It shall come into force on such date as the [State] Government may by notification direct. Repeal of enactments.
2. The enactments mentioned in . . . Schedule [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,—
- (1) "beer" includes ale, porter, stout, and all other fermented liquors made from malt; beer.
- (2) to "bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask, or similar receptacle, whether any process of manufacture be employed or not, and bottling includes rebottling; bottle.
- (3) "Collector" includes any revenue officer in independent charge of a district and any official appointed by the [State] Government to discharge, throughout any specified local area, the functions of a Collector, under this Act; Collector.

¹Substituted for "East Punjab" which had been substituted for the "Punjab", by Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948 by Adaptation of Laws (Third Amendment) Order, 1951.

²Substituted for "East Punjab" by Adaptation of Laws Order, 1950.

³The 1st February, 1915.— see Punjab Gazette 1914, Part I; page 60.

⁴Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950 (As amended).

⁵The word "the" omitted and the figure '1' inserted by East Punjab Act No. 9 of 1948, section 2.

⁶Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

Commissioner.

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

denatured.

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

excisable article.

¹[(6) "excisable article" means—

(a) any alcoholic liquor for human consumption;
or

(b) any intoxicating drug;]

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

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

Excise Commissioner.

(7) "Excise Commissioner, means the officer appointed by the "[State] Government under section 9.

Excise Officer.

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

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;

¹Substituted by the Adaptation of Laws (Third Amendment) Order, 1951. The original clause had been substituted by A.C. 1937.

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

³Re-lettered as (6-b) by Punjab Act I of 1940, section 2.

This clause was inserted by the Government of India (Adaptation of Indian Laws) Order, 1937, as clause (6a).

⁴Substituted for the word and figure "item40" by Adaptation of Laws (3rd Amendment) Order, 1951.

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

⁶Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

¹[(10) 'export' means to take out of Punjab otherwise than across a customs frontier as defined by the Central Government.] **Export.**

(11) "Financial Commissioner" shall when, there are more Financial Commissioners than one be construed as meaning one or more of the Financial Commissioners; **Financial Commissioner.**

¹[(12) 'import' (except in the phrase "import into * * * India), means to bring into Punjab otherwise than across a customs frontier as defined by the Central Government.] **Import.**

³[(12-a) 'intoxicant' means any liquor or intoxicating drug.] **Intoxicating drugs.**

⁴[(13) "intoxicating drugs" means—

- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa-L.*) including all forms known as bhang, siddhi or ganja;
- (ii) charas, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;
- (iii) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and
- (iv) any other intoxicating or narcotic substance which the ⁵[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.]

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

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

³Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937.

⁴Substituted for the old clause by India Act 2 of 1930, Schedule II.

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

liquor. (14) "liquor" means intoxicating liquor, and includes all liquid consisting of or containing alcohol, also any substance which the ¹[State] Government may by notification declare to be liquor for the purposes of this Act.

²[* * * *].

manufacture. (16) "manufacture" includes every process, whether natural or artificial, by which any ³[intoxicant] is produced or prepared and also redistillation and every process for the rectification, reduction, flavouring, blending or colouring of liquor;

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

sale. (18) expressions referring to "sale" include any transfer otherwise than by way of 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. (21) "transport" means to move from one place to another within ⁴Punjab.

"Country liquor" and "foreign liquor." 4. The ¹[State] Government may * * * * by notification⁶ declare what, for the purposes of this Act or any portion thereof, shall be deemed to be "country liquor" and "foreign liquor".

⁷[* * * *]

Power of State Government to declare limit of sale by retail and by wholesale. 5. The ¹[State] Government may by notification declare with respect either to the whole of ⁸Punjab

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

²Clause (15) was omitted by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Punjab Act No. 25 of 1964).

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

⁴Substituted for "East Punjab" by Adaptation of Laws Order, 1950.

⁵The words "with the previous sanction of the Governor-General in Council" were omitted by the Devolution Act, 1920 (38 of 1920).

⁶For notification, see *Punjab Gazette*, 1915, Part I page 219.

⁷The 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.

⁸Substituted for "East Punjab" by Adaptation of Laws Order, 1950.

or to any local area comprised therein, and as regards purchasers generally or any specified class of purchasers, and generally or for any specified occasion, the maximum or minimum quantity or both of any ¹[intoxicant] which for the purposes of this Act may be sold by retail and by wholesale.

6. Where under this Act any notification is made, any power conferred, any appointment made or any licence, pass or permit granted, it shall be lawful to direct—

Power to limit application of notifications, permits, etc., made under this Act.

- (a) that it shall apply to the whole of ¹*Punjab or to any specified local area or areas;
- (b) that it shall apply to all or any specified ²[intoxicant or intoxicants] or classes thereof;
- (c) that it shall apply to all or any class or classes of persons or officers;
- (d) that it shall be in force only for some special period or occasion.

7. Save as provided by ¹[Schedule I] nothing contained in this Act shall affect the provisions of the ⁴Sea Customs Act, 1878, the ⁵Cantonments Act, 1910, or the ⁶Indian Tariff Act, 1894, or any rule or order made thereunder.

Saving of enactments.

VIII of 1878.
XV of 1910.
VIII of 1894.

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

¹*Substituted for "East Punjab" by adaptation of Laws Order, 1950.

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

³Substituted 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.

⁴See now the Customs Act, 1962.

⁵See now the Cantonment Act, 1924 (2 of 1924).

⁶See now Indian Tariff Act, 1934.

CHAPTER II.

ESTABLISHMENT AND CONTROL

Superintendence
and control of
the excise ad-
ministration and
excise officers.

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

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

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

Excise Com-
missioner.

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

Other classes of
excise officers.

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

Their powers.

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

Mode of confer-
ring powers.

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

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

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

Power to invest persons with special powers under this Act.

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

Local limits of jurisdiction.

13. (a) The ¹[State] Government may by notification delegate to the Financial Commissioner or Commissioners 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.

Delegation.

(b) The ¹[State] Government may by notification permit the delegation by the Financial Commissioner, Commissioner or Collector to any person or class of persons specified in such notification of any powers conferred by this Act or exercised in respect of excise revenue under any Act for the time being in force.

14. An appeal shall lie from an original or appellate order of any excise officer in such cases or classes of cases and to such authority as the ¹[State] Government shall by notification declare.

Appeal.

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

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.

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

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

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

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

CHAPTER III.

IMPORT, EXPORT AND TRANSPORT

Import, export
and transport of
intoxicant.

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

(a) after payment of any ²[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 ³[State] Government may impose.

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

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

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

17. The ¹[State] Government may, by notification—

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

(a) * * * * * prohibit³ the import or export of any ⁴[intoxicant] into or from ⁵Punjab or any part thereof; or

(b) ⁶prohibit the transport of any ⁴[intoxicant].
⁷[* * * * *].

18. Except as otherwise provided by any rule made under this Act, no ⁴[intoxicant] exceeding such quantity as the ¹[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 ¹[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 ¹[State] may be deemed to be a pass granted under this Act.

19. Passes for the import, export or transport of ⁴[intoxicants] may be granted by the Collector :

Grant of passes for import, export and transport.

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

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

²The words "with the previous sanction of the Governor-General" were omitted by the Devolution Act, 1920 (38 of 1920).

³For notification prohibiting the import of ganja, see Punjab Gazette, 1915, Part I, page 6.

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

⁵Substituted for the words "East Punjab" [which had been inserted for the word "the Punjab" by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948] by the Adaptation of Laws Order, 1950.

⁶For notification prohibiting the import, export, transport and possession of cocaine, see Punjab Gazette, 1915, Part I, page 811.

⁷The 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.

⁸Substituted by the Adaptation of Laws Order, 1950, for "Province".

CHAPTER IV.

MANUFACTURE, POSSESSION AND SALE.

A.—*Manufacture.*

Manufacture of
intoxicants pro-
hibited except
under the provi-
sions of this Act.

20. (1) (a) No ¹[intoxicant] shall be manufac-
tured or collected,

(b) no hemp plant *² * * 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, imple-
ment or apparatus whatsoever for the
purpose of manufacturing any ¹[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 be-
half by the Financial Commissioner under section 21.

Establishment or
licensing of dis-
tilleries and
breweries.

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

(a) establish a distillery in which spirit may be
manufactured under a license granted
under section 20;

(b) discontinue any distillery so established;

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

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

²The words "or coco plant" were omitted by Schedule II of India
Act 2 of 1930.

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

(d) make rules regarding—

- (1) the granting of licenses for distilleries, stills or breweries;
- (2) the security to be deposited by the licensee of a distillery or brewery;
- (3) the period for which the license shall be granted;
- (4) the inspection and examination of such distillery or brewery and the warehouses connected therewith and of the spirit or fermented liquor made and stored therein;
- (5) the management and working of the distillery or brewery;
- (6) the form of accounts to be maintained and the returns to be submitted by the licensee;
- (7) the up-keep of buildings and plant;
- (8) the size and description of stills, and other plant;
- (9) the manufacture, storing and passing out of spirit; and the contents of passes;
- (10) the prices to be charged by the licensee;
- (11) any other matters connected with the working of distilleries or breweries.

22. The Financial Commissioner, subject to such restrictions or conditions as the ¹[State] Government may impose, may—

Establishment or
licensing of
warehouses.

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

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

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

(b) discontinue any warehouse so established.

Removal of
intoxicant from
distillery, etc.

23. No ¹[intoxicant] shall be removed from any distillery, brewery, warehouse, or other place of storage established, or licensed under this Act, unless the duty (if any) ²[payable under Chapter V] has been paid or a bond has been executed for the payment thereof.

B.—Possession.

Possession of in-
toxicants.

24. (1) No person shall have in his possession any quantity of any ¹[intoxicant] in excess of such quantity as the ³[State] Government has, under section 5, declared to be the limit of retail sale, except under the authority and in accordance with the terms and conditions of—

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

Exceptions.

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

- (a) any ¹[intoxicant] in the possession of any excise officer, common carrier or warehouseman as such; or
- (b) ⁴* * * * *

(3) A licensed vendor shall not have in his possession at any place, other than that authorized by his license, any quantity of any ¹[intoxicant] in excess of such quantity as the ³[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.

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

²Substituted for the words "imposed under section 31" by Government of India (Adaptation of Indian Laws) Order, 1937.

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

⁴Omitted by East Punjab Act 12 of 1949, section 2.

(4) Notwithstanding anything contained in the foregoing sub-sections, the ¹[State] Government may by notification prohibit the possession of any ²[intoxicant], or restrict such possession by such conditions as it may prescribe.

Prohibition and restriction of possession of intoxicants in certain cases.

³[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 :

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

Provided that nothing herein shall apply to—

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

25. No person shall have in his possession any quantity of any ²[intoxicant], knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon.

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

C.—Sale.

26. No liquor shall be bottled for sale and no ²[intoxicant] shall be sold, except under the authority and subject to the terms and conditions of a license granted in that behalf; provided that—

Sale of intoxicants.

- (1) a person licensed under section 20 to cultivate the hemp ⁴ * * * plant may sell without

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

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

³Substituted by Punjab Act 31 of 1963, section 2.

⁴The words "or coca" were omitted by Schedule II of India Act, 2 of 1930.

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 ¹[the whole of India except Part B States] may be deemed to be a license granted in this 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

Grant of lease
of manufacture,
etc.

27. (1) ²[State] Government may lease to ³[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.

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

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

³Substituted for the words "any person" by East Punjab Act 12 of 1919, section 3.

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

28. Within the limits of any military cantonment, and within such distance from those limits as the ¹[Central Government] in any case may prescribe, no license for the manufacture or sale of liquor and no lease of the retail vend of liquor, such as described in section 27, shall be granted unless with the consent of the Commanding Officer.

Manufacture and sale of liquor in military cantonments.

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 ²[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 sale to persons under the age of twenty-five years.

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

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

CHAPTER V

DUTIES AND FEES.

31. ¹[An excise duty or a countervailing duty, as the case may be,] at such rate or rates as the ⁵[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

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

²Substituted for the word "eighteen" by the East Punjab Act 12 of 1949, section 4.

³Substituted for the old section by East Punjab Act 12 of 1949 section 5.

⁴Substituted for the word "A Duty" by the Government of India (Adaptation of Indian Laws) Order, 1937.

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

- (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 ¹[**] India ^{VIII of 1894.} and was liable on importation to duty under the ²[Indian Tariff Act, 1894, or the ³Sea ^{VIII of 1878.} Customs Act, 1878;
- (ii) ⁴ * * * *

Explanation.—Duty may be imposed under this section at different rates according to the places to which any excisable article is to be removed for consumption, or according to the varying strengths and quality of such article.

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 ⁵ * * * plant, or by a rate charged on the quantity collected.

¹The 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.

²See now the Indian Tariff Act, 1934.

³See now the Customs Act, 1962.

⁴Proviso (ii) was omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.

⁵The words "or coca" were omitted by Schedule II of India Act 2 of 1930.

- (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 ¹[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 ¹[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 ¹[State] Government, at the rate of duty which is in force on that article on the date when it is issued from the warehouse.

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

Payment for grant of leases.

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

Saving for duties being levied at commencement of the Constitution.

(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 ⁶[Punjab]

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

²S.33-A was inserted by the Government of India (Adaptation of Indian Laws) Order, 1937.

³Substituted for the words "the Central Legislature" by the Adaptation of Laws (Third Amendment) Order of 1951.

⁴The words "to which this section applies" omitted by the Adaptation of Laws (Third Amendment) Order of 1951.

⁵Substituted for the words "Government of India Act, 1935" by the Adaptation of Laws (Third Amendment) Order, 1951.

⁶Substituted for "East Punjab" by Adaptation of Laws Order, 1950.

whether across a customs frontier as defined by the Central Government or not.

(3) Nothing in this section shall authorise the levy by the ¹[State] Government of any duty which, as between goods manufactured or produced in the ²[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 ²[State], discriminates between goods manufactured or produced in one locality and similar goods manufactured or produced in another locality].

CHAPTER VI.

LICENCES, PERMITS AND PASSES.

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

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

- (a) on payment of such fees, if any,
- (b) subject to such restrictions and on such conditions,
- (c) in such form and containing such particular,
- (d) for such period,

as the Financial Commissioner may direct.

Security.

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

Grant of licenses 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 ³[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 ¹[State] Government in this behalf, as may best enable him to ascertain local public opinion in regard to the licensing of such premises.

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

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

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

(3) A license for sale in more than one district of *Punjab shall be granted by the Financial Commissioner only.

36. Subject to such restrictions as the ¹[State] Government may prescribe, the authority granting any license, permit or pass under this Act may cancel or suspend it—

Power to cancel or suspend licenses, etc.

- (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 punishable under this Act or any other law for the time being in force relating to revenue, or of any cognizable and non-bailable offence or of any offence punishable ²[under the Dangerous Drugs Act, 1930 or] under the ³Merchandise Marks Act, 1889, or of any offence punishable under section 482 to 489 (both inclusive) of the Indian Penal Code; or
- (e) if the holder thereof is punished for any offence referred to in clause (8) of section 167 of the ⁴Sea 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.

IV of
1889.

XLV of
1860.

VIII of
1878.

*See foot note 2 on pre-page.

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

²Inserted by Schedule II of Central Act, 2 of 1930.

³See now the Trade and Merchandise Marks Act, 1958.

⁴See now the Customs Act, 1962.

Power to cancel
any other li-
cense.

37. When a license, permit or pass held by any person is cancelled under clause (a), (b), (c), (d) or (e) of section 36 the authority aforesaid may cancel any other license, permit or pass granted to such person ¹[by, or by the authority of the ²[State] Government], within the same district under this Act or under any other law for the time being in force relating to excise revenue or under the Opium Act, 1878, and the Financial Commissioner may cancel any such license permit or pass granted to such person in any district to which this Act applies.

I of 1878.

Power to re-
cover fee.

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

Power to Collec-
tor to take
grants under
management or
to resell.

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

No compensation
or refund claim-
able for cancel-
lation or sus-
pension of
license, etc.,
under this
section.

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

Powers to with-
draw 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, 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.

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

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

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

Compensation in the case of withdrawal.

(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 ¹[State] Government.

Refund of fee or deposit.

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 shall lie for damages or otherwise in consequence of any refusal to renew a license, permit or pass on the expiry of the period for which it remains in force.

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

44. (1) No holder of license granted under this Act to sell an ²[intoxicant] shall surrender his license except on the expiration of one month's notice in writing given by him to the Collector of his intention to surrender the same and on payment of the fee payable for the license for the whole period for which it would have been current but for the surrender:

Surrender of license.

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.

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

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

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 ¹[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 ²[intoxicant];
- (b) enter and inspect, at any time within the hours during which sale is permitted, and at any other time during which the same may be open, any place in which any ²[intoxicant] is kept for sale by any person holding a license under this Act;
- (c) examine accounts and registers, test, measure or weigh any materials, stills, utensils, implements, apparatus or ²[intoxicant] found in that place;
- (d) seize any accounts, registers, measures, weights, or testing instruments which he has reason to believe to be false.

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

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

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

Powers to arrest, seizure and detention.

47. Any officer of the excise, police, salt or land revenue department, not below such rank and subject to such restrictions as the ¹[State] Government may prescribe, and any other person duly empowered by notification by the ¹[State] Government in this behalf, may arrest

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

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

without warrant any person found committing an offence punishable, under section 61, or section 63, and may seize and detain any ¹[intoxicant] or other article which he has reason to believe to be liable to confiscation under this Act or other law for the time being in force relating to excise revenue; and may detain and search any person upon whom, and any vessel, raft, vehicle, animal; package; receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

48. 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 ¹[intoxicant] still, utensil, implement, apparatus or materials, in respect of which such offence has been, is being or is likely to be committed, are kept or concealed; and

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

49. (1) Whenever any excise officer not below such rank as the ³[State] Government may by notification prescribe, has reason to believe that an offence punishable under section 61, section 62, section 63, or section 64; has been, is being, or is likely to be committed in any place, and that a search-warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, at any time, by day or night enter and search such place.

Power of excise officer to search without warrant.

(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.

Further powers of seizure, detention, search and arrest.

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

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

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

Power of Excise Officers to obtain information.

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

(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, 1898, relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search-warrants, production of persons arrested and investigation of offence shall be held to be applicable to all action taken in these respects under this Act:

Provided that—

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

(2) whenever an excise officer below the rank of Collector makes any arrest, seizure or search he shall within twenty-four hours thereafter make, a full report of all the particulars of the arrest, seizure or search to his immediate official superior, and shall, unless bail be accepted under section 73, take or send the person arrested or the article seized, with all convenient despatch to a ³[Judicial Magistrate] for trial or adjudication.

Police to aid excise officers.

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.

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

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

³Substituted for the word "Magistrate" by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Punjab Act No. 25 of 1964).

52. (a) Every owner or occupier of land ¹[or any building] and the agent of any owner or occupier of land ¹[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 ²[intoxicant] not licensed under this Act, or any unlawful cultivation of any plants from which an intoxicating drug can be produced, shall be bound, in the absence of reasonable excuse, to give notice of the same to a magistrate or to an officer of the excise, police or land revenue department as soon as the fact comes to his knowledge.

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

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

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 ²[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.

Power to close shops for the sake of public peace.

(2) If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, ³[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.

¹Inserted by East Punjab Act 9 of 1948, section 4.

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

³Substituted for the words "a magistrate" by the Punjab Separation of Judicial and Executive Functions, Act, 1964 (Punjab Act No. 25 of 1964).

(3) When any Sub-Divisional Magistrate makes a direction under sub-section (1) or ¹[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 ²[intoxicant] under a license granted under this Act shall be bound—

- (a) to supply himself with such measures, weights and instruments as the Financial Commissioner may prescribe, and to keep the same in good condition; and
- (b) on the requisition of any excise officer duly empowered by the Collector in that behalf, at any time to measure weight or test any ²[intoxicant] in his possession in such manner as the said excise officer may require.

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

56. The ³[State] Government may by notification, either wholly or partially and subject to such conditions as it may think fit to prescribe, exempt any ²[intoxicant] from all or any of the provisions of this Act.

Bar of certain suits.

57. No suit shall lie in any civil court against the ⁴[Government] or any officer or person for damages for any act in good faith done, or ordered to be done, in pursuance of this Act or of any other law for the time being in force relating to the excise revenue.

Power of State Government to make rules.

58. (1) The ³[State] Government may, by notification, make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue.

¹Substituted for the words "any Magistrate" by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Punjab Act No. 25 of 1964).

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

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

⁴Substituted for the word "Crown" by the Adaptation of Laws Order, 1950.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the ¹[State] Government may make rules—

- (a) prescribing the duties of excise officers;
- (b) regulating the delegation of any powers by the Financial Commissioner, Commissioner or Collector, under section 13, clause (b);
- (c) prescribing the time and manner of presenting and procedure for dealing with appeals from orders of excise officers;
- (d) regulating the import, export, transport or possession of any ²[intoxicant] ³[or excise bottle and the transfer, price or use of any type or description of such bottle];
- (e) regulating the periods and localities for which, and the persons, or classes of persons, to whom licenses, permits and passes for the vend by wholesale or by retail of any ²[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 ²[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;

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

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

³Inserted by Punjab Act I of 1940, section 3.

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

¹[(l) prohibiting the printing, publishing or otherwise displaying or distributing any advertisement or other matter commending or soliciting the use of, or offering any intoxicant calculated to encourage or incite any individual or class of individuals or the public generally to commit an offence under this Act, or to commit a breach or evade the provisions of any rule or order made thereunder, or the conditions of any license, permit or pass obtained thereunder;

(m) prohibiting within the ²[State] the circulation, distribution or sale of any newspaper, book, leaflet, booklet, or other publication printed and published outside the ²[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 ³[of the nature described in clause (l)] to be forfeited to the ⁴[State] Government; and

(o) implementing generally the policy of prohibition.]

Previous publication of rules.

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

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

¹Clauses (l), (m), (n) and (o) inserted by East Punjab Act 9 of 1948, section 5.

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

³Substituted for the words "commending or soliciting the use of, or, offering any intoxicant," by Punjab Act 18 of 1955, section 2.

⁴Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

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 ¹[intoxicant], including—
- (i) the character, erection, alteration, repair, inspection, supervision, management and control of any place for the manufacture, supply, storage or sale of such article and the fittings, implements, apparatus and registers to be maintained therein;
 - (ii) the cultivation of the hemp ²* * * * plant and the collection of spontaneous growth of such plant and the preparation of any intoxicating drug;
 - (iii) the tapping or drawing of tari from any tari-producing tree;
- (b) regulating the bottling of liquor for purposes of sale;
- (c) regulating the deposit of any ¹[intoxicant] in a warehouse and the removal of any ¹[intoxicant] from any warehouse or from any distillery or brewery;
- (d) prescribing the sale of fees or the manner of fixing the fees payable in respect of any license, permit or pass or in respect of the storing of any ¹[intoxicant];
- (e) regulating the time, place and manner of payment of any duty or fee;
- (f) prescribing the authority by, the restrictions under, and the conditions on, which any license, permit or pass may be granted including provision for the following matters—
- (i) the prohibition of the admixture with any ¹[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;

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

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

- (iii) the fixing of the strength, or price below which any ¹[intoxicant] shall not be sold, supplied or possessed;
- (iv) the prohibition of sale of any ¹[intoxicant] except for cash;
- (v) the fixing of the days and hours during which any licensed premises may or may not be kept open, and the closure of such premises on special occasions;
- (vi) the specification of the nature of the premises in which any ¹[intoxicant] may be sold, and the notices to be exposed at such premises;
- (vii) the form of the accounts to be maintained and the returns to be submitted by licence-holders; and
- (viii) the prohibition or regulation of the transfer of licenses;
- (g) (i) declaring the process by which spirit shall be denatured;
- (ii) for causing spirit to be denatured through the agency or under the supervision of its own officers;
- (iii) for ascertaining whether such spirit has been denatured;
- (h) providing for the destruction or other disposal of any ¹[intoxicant] deemed to be unfit for use;
- (i) regulating the disposal of confiscated articles;
- (j) prescribing the amount of security to be deposited by holders of leases, licenses, permits or passes for the performance of the conditions of the same.

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

- (a) all excise revenue;
- (b) any loss that may accrue, when in consequence of default a grant has been taken under

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

management by the Collector or has been resold by him under section 39; and

- (c) all amounts due to the ¹[Government] by any person on account of any contract relating to the excise revenue.

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

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

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

CHAPTER IX.

OFFENCES AND PENALTIES

61. (1) Whoever, in contravention of any section of this Act or of any rule, notification issued or given thereunder or order made, or of any license, permit or pass granted under this Act—

- (a) imports, exports, transports, manufactures, collects or possesses any ²[intoxicant]; or
 (b) constructs or works any distillery or brewery; or

Penalty for unlawful import, export, transport, manufacture, possession, etc.

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

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

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

- (c) uses, keeps or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any ¹[intoxicant] other than tari;

shall be punishable for every such offence with imprisonment for a term which may extend to ²[three years] ³[and with fine up to two thousand rupees and if found in possession of a working still for the manufacture of any intoxicant, shall be punishable with the minimum sentence of six months' imprisonment and fine of two hundred rupees.]

* * * * *

Penalty for unlawful import, export, transport, manufacture, possession, sale, etc.

(2) Whoever, in contravention of any section other than sections 29 and 30 of this Act or of any rule, notification issued or given thereunder or order made, or of any license, permit or pass granted under this Act—

- (a) sells any ¹[intoxicant]; or
- (b) cultivates the hemp ^{5*} * * * plant; or
- (c) removes any ¹[intoxicant] from any distillery, brewery or warehouse established or licensed under this Act; or
- (d) bottles any liquor for the purposes of sale; or
- (e) taps or draws tari from any tari-producing tree;

shall be punishable with imprisonment for a term which may extend to ⁶[two years and fine which may extend to two thousand rupees];

* * * * *

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

²Substituted for the words "two years" by East Punjab Act 12 of 1949, section 6.

³Substituted for the words "or with fine which may extend to two thousand rupees, or with both", by Punjab Act 35 of 1956, section 2(i).

⁴Proviso omitted by Punjab Act 2 of 1925, section 2(i).

⁵The words "or coca" were omitted by Schedule II of India Act 2 of 1930.

⁶Substituted for the words "one year or with fine which may extend two thousand rupees or with both" by Punjab Act 35 of 1956, section 2(ii).

⁷The proviso was omitted by Punjab Act 2 of 1925, section 2(i).

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 ¹[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 ²[man under the age of twenty-five years] or women; or
- (c) sells any ³[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;

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

he shall in addition to any other penalty to which he may be liable be punishable with a fine which may extend to five hundred rupees.

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

⁴[63. Whoever renders or attempts to render fit for human consumption any spirit, whether manufactured in India or not, which has been denatured, or has in his possession any spirit rendered fit for human consumption

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

¹Substituted for the word "eighteen" by East Punjab Act 12 of 1949, section 7(i).

²Substituted for the words "child under the age of sixteen years" by East Punjab Act 12 of 1949, section 7(ii).

³Substituted for the words 'excisable articles' by the Government of India (Adaptation of Indian Laws) Order, 1937.

⁴Substituted for the old section by East Punjab Act 9 of 1948, section 6.

in respect of which he knows or has reason to believe that any such attempt has been made, shall be punishable with imprisonment for a term which may extend to one year¹ [and with fine which may extend to one thousand rupees.]

Penalty for possession of unused and printed labels, corks, etc., in contravention of section 24-A. ²[63-A. Whoever in contravention of the provisions of section 24-A has in his possession any unused and printed label, cork, capsule, or seal, or an imitation thereof shall be punishable with imprisonment for a term which may extend to six months and with fine.]

Penalty for fraud by licensed manufacturer or vendor or his servant. **64.** If any licensed manufacturer or licensed vendor or any person in his employ or acting on his behalf:—

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

he shall be punishable with imprisonment for a term which may extend to three months, ³[and with fine which may extend to five hundred rupees.]

Penalty for certain acts by licensee or his servant. **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:—

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

¹Substituted for the words, 'or with fine which may extend to one thousand rupees, or with both', by Punjab Act 35 of 1956, section 3.

²Inserted by Punjab Act 31 of 1963, section 3.

³Substituted for the words 'or with fine which may extend to five hundred rupees, or with both', by Punjab Act 35 of 1956, section 4.

- (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 in case (a) with fine which may extend to two hundred rupees, and in case (b) or case (c) with fine which may extend to five hundred rupees.

66. (1) If any chemist, druggist, apothecary or keeper of a dispensary allows any ¹[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 ²[and with fine which may extend to one thousand rupees;]

Penalty for consumption in chemist's shop, etc.

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

67. (1) When any ¹[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.

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

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

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

Penalty for offences otherwise provided for. not provided for.

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

²Substituted for the words "or with fine which may extend to one thousand rupees, or with both", by Punjab Act 35 of 1956, section 5.

Enhanced
punishment for
certain offences
after previous
conviction.

¹[68-A. Whoever having been convicted for an offence punishable under sub-section (1) of section 61 of this Act, is again convicted of an offence punishable under the said sub-section shall,—

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

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

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

Provided further that the enhanced punishment would not in any way affect the minimum sentence prescribed for the offence of possession of a working still for the manufacture of any intoxicant.]

Attempt to com-
mit offences
punishable
under the Act.

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

Security for ab-
staining from
commission of
certain offences.

²[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 commission of such offences during such period, not exceeding three years, as it thinks fit to fix.

¹Substituted by Punjab Act 22 of 1963, section 2, which was previously inserted by Punjab Act 35 of 1956, section 6.

²Added by East Punjab Act 9 of 1948, section 7.

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

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

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

70. If an excise officer—

Penalty for excise officer making vexatious search, etc.

- (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.

71. If on an investigation by an excise officer empowered under section 46, sub-section (1), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the

Report by investigating officer for institution of proceedings.

case for the orders of the Collector under section 80, shall submit a report (which shall for the purposes of section 190 of the ¹Code of Criminal Procedure, 1898, be deemed to be a police report) to a magistrate having jurisdiction to inquire into or try the case and empowered to take cognizance of offences on police reports.

V of
1898.Offences to be
bailable.

72. All offences, punishable under this Act shall be bailable within the meaning of the ¹Code of Criminal Procedure, 1898.

V of
1898.

²[Provided that the offence of possession of a working still for the manufacture of any intoxicant under section 61 (1) shall be non-bailable.]

Security for ap-
pearance in case
of arrest with
out warrant.

73. (1) The ³[State] Government may empower any excise officer to grant bail, notwithstanding that such officer is not empowered under section 46.

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

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

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

(4) The provisions of sections 499 to 502, 513, 514 and 515 of the ¹Code of Criminal Procedure, 1898, shall apply, so far as may be, in every case in which bail is accepted or a bond taken under this section.

V of
1898.

74. ⁴[Repealed.]

¹India Code, Volume III.

²Proviso added by Punjab Act 35 of 1956, section 7.

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

⁴Section 74 relating to "enhanced punishment after previous conviction", repealed by Punjab Act 2 of 1925, section 3.

75. (1) No ¹[Judicial Magistrate] shall take cognizance of an offence punishable— Cognizance of offences.

- (a) under section 61 or section 66 except on his own knowledge or suspicion or on the complaint or report of an excise officer, or
- (b) under section 62, section 63, section 64, section 65, section 68 or section 70, except on the complaint or report of the Collector or an excise officer authorized by him in that behalf.

(2) Except with the special sanction of the ²[State] Government no ¹[Judicial Magistrate] shall take cognizance of any offence punishable under this Act, unless the prosecution is instituted within a year after the date on which the offence is alleged to have been committed.

76. Whenever any person is found in possession of— Presumption as to commission of offence in certain cases.

- (a) any still, utensil, implement or apparatus whatsoever or any part or parts thereof, such as are ordinarily used for the manufacture of any ³[intoxicant] other than tari;
- (b) any materials which have undergone any process towards the manufacture of an ³[intoxicant] or from which an ³[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.

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

¹Substituted for the word "Magistrate" by the Punjab Separation of Judicial and Executive Functions Act, 1964 (25 of 1964).

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

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

⁴Added by East Punjab Act 9 of 1948, section 8.

has been or attempted to be rendered fit for human consumption.]

Liability of employer for offence committed by employee or agent.

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, section 63, section 64 or section 65, committed by any person in his employ or acting on his behalf as if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence:

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

Confiscation of article in respect of which offence committed.

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

- (a) every ¹[intoxicant] ²[or excise bottle] in respect of which such offences has been committed, ²[together with the contents of such bottle, if any];
- (b) every still, utensil, implement or apparatus and all materials in respect of or by means of which such offence has been committed;
- (c) every ¹[intoxicant] ²[or excise bottle] lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any ¹[intoxicant] ²[or excise bottle] liable to confiscation under clause (a);
- (d) every receptacle, package and covering in which any ¹[intoxicant] ²[or excise bottle], materials, still, utensils, implement or apparatus as aforesaid is or are found together with the other contents (if any) of such receptacle or package; and

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

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

- (e) every animal, cart, vessel, raft or other conveyance used in carrying such receptacle, package, covering or articles as aforesaid;

shall be liable to confiscation:

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

(2) When 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: When confiscation may be ordered.

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

79. 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 or animal in question would be for the benefit of its owner, the Collector may at any time direct it to be sold; and the provisions of this section shall, so far as may be, apply to the net proceeds of such sale.

80. (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 Power of excise officers to compound offences

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

(2) The cancellation or suspension of any 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 licence, permit or pass of such penalty as such authority may fix.

(3) Where any ¹[intoxicant] has been seized under the provisions of this Act, the Collector may, in his discretion, at any time before a Magistrate has passed an order under section 78, sub-section (2), release it on receiving payment of the value thereof.

SCHEDULE II²

(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) Act, 1863	.. The whole
1894	.. VIII	The Indian Tariff Act 1894	.. Section 6
1896	.. XII	The Excise Act, 1896	.. The whole
1906	.. VII	The Excise (Amendment) Act, 1906	.. The whole

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

²The existing Schedule renumbered as Schedule I by East Punjab Act, 9 of 1948, section 9.

[SCHEDULE II]

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 sections 61,
63 and 69 of the Punjab Excise Act, 1 of 1914, for the term
of----- (time), I hereby bind myself not to
commit any such offence during the said term, and, in case
of my making default therein, I hereby bind myself to
forfeit to the ²[State] Government the sum of rupees—

Dated this day of 19 .

(Signature).

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

We do hereby declare ourselves sureties for the
above-named-----that he will abstain from the
commission of offences under sections 61, 63 and 69 of the
Punjab Excise Act, 1914, during the said term and in case
of his making default therein, we bind ourselves jointly
and severally to forfeit to the ²[State] Government the
sum of rupees-----.

Dated this day of 19 .

(Signature).]

¹Schedule II added by East Punjab Act 9 of 1948, section 9.

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

THE PUNJAB EXCISE (AMENDMENT) ACT, 2006

(Punjab Act No. 32 of 2006)

[Received the assent of the Governor of Punjab on the 20th October, 2006, and was first published for general information in the *Punjab Government Gazette (Extraordinary)*, Legislative Supplement, dated the 31st October, 2006].

AN

ACT

furth^r to amend the *Punjab Excise Act, 1914*.

BE it enacted by the Legislature of the State of Punjab in the Fifty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Excise (Amendment) Act, 2006. Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the 1st day of April, 2003.

2. In the Punjab Excise Act, 1914 (hereinafter referred to as the principal Act), in section 61, in sub-section (1), for clause (aa), the following clause shall be substituted, namely :— Amendment of section 61 of Punjab Act 1 of 1914.

“(aa) imports, exports, transports or possesses intoxicants, namely, lahan or all liquid consisting of or containing alcohol manufactured otherwise than in a licensed distillery, brewery or bottling plant in the State of Punjab ; or”.

3. In the principal Act, for section 61-A, the following section shall be substituted, namely :— Substitution of section 61-A of Punjab Act 1 of 1914.

“61-A (1) Whosoever, in contravention of any provision of this Act, the rules framed thereunder, any notification issued for or any order made or any licence, permit or pass offences granted under this Act, imports, exports, transports or not triable by a court. possesses any intoxicants other than those, specified in clause (aa) of sub-section (1) of section 61 (hereinafter referred to as ‘such intoxicants’) shall, alongwith such intoxicants and means of transport, except the passenger buses, owned by the

¹For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, dated the 8th September, 2006, page 1726.

Central Government or the State Government or any of their undertaking, be detained by an Excise Officer, who shall make a report to the Assistant Excise and Taxation Commissioner in-charge of the district, within a period of twenty-four hours of such detention. The Excise Officer shall forward such intoxicants and the means of transport alongwith the necessary documents to the Assistant Excise and Taxation Commissioner in-charge of the district.

(2) On the receipt of the report referred to in sub-section (1), the Assistant Excise and Taxation Commissioner in-charge of the district, shall record the statements of the offender and the officers, concerned with the case, and release the offender.

(3) The Assistant Excise and Taxation Commissioner in-charge of the district, may by an order impose the following penalties after providing the offender a reasonable opportunity of being heard in case, such intoxicants detained are licit, on which the excise duty and other levies have been paid in the State of Punjab, namely :—

- (a) rupees five thousand in case, the detection of such intoxicants, does not exceed two cases i.e. 18 bulk litres ;
and
- (b) rupees ten thousand in case, the detection of such intoxicants, exceeds two cases i.e. 18 bulk litres.

(4) The Assistant Excise and Taxation Commissioner in-charge of the district, may confiscate such intoxicants and may also by an order impose the following penalties after providing the offender a reasonable opportunity of being heard in case such intoxicants detained are illicit, on which the excise duty and other levies have not been paid in the State of Punjab, namely :—

- (a) rupees twenty-five thousand in case the detection of such intoxicants, does not exceed five cases i.e. 45 bulk litres ;
- (b) rupees fifty thousand in case the detection of such intoxicants exceeds five cases i.e. 45 bulk litres, but does not exceed 450 bulk litres ; and
- (c) rupees one lac in case the detection of such intoxicants exceeds fifty cases i.e. 450 bulk litres.

(5) If the penalty referred to in sub-section (4), is not paid within a period of one week from the date of the order, the Assistant Excise and Taxation Commissioner in-charge of the district, shall pass a speaking order for confiscation of the means of transport and the liquor after giving an opportunity of being heard to the offender and the owner of the means of transport. In case, the owners of such intoxicants and the means of transport are not available, then the order for confiscation may be passed by the Assistant Excise and Taxation Commissioner in-charge of the district by affording an opportunity of being heard to the offender, who has been caught with the goods. The confiscated such intoxicants shall thereafter, be destroyed under the supervision of the Assistant Excise and Taxation Commissioner in-charge of the district and an authenticated copy of the said order shall be supplied to the affected person free of cost.

(6) The Assistant Excise and Taxation Commissioner in-charge of the district, shall put to auction the confiscated means of transport within a period of thirty days from the date of order of confiscation passed under sub-section (5). The amount received from auction after deducting the expenditure incurred on it, shall be adjusted towards the payment of penalty by the owner. The unrecovered amount of penalty, if any, shall be recoverable as arrears of land revenue.”

4. (1) The Punjab Excise (Amendment) Ordinance, 2006 (Punjab Ordinance No. 10 of 2006), is hereby repealed.

Repeal and
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

THE PUNJAB EXCISE (AMENDMENT) ACT, 2006

(Punjab Act No. 32 of 2006)

[Received the assent of the Governor of Punjab on the 20th October, 2006, and was first published for general information in the *Punjab Government Gazette (Extraordinary)*, Legislative Supplement, dated the 31st October, 2006].

AN

ACT

further to amend the Punjab Excise Act, 1914.

BE it enacted by the Legislature of the State of Punjab in the Fifty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab Excise (Amendment) Act, 2006. Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the 1st day of April, 2003.

2. In the Punjab Excise Act, 1914 (hereinafter referred to as the principal Act), in section 61, in sub-section (1), for clause (aa), the following clause shall be substituted, namely :— Amendment of section 61 of Punjab Act 1 of 1914.

“(aa) imports, exports, transports or possesses intoxicants, namely, lahan or all liquid consisting of or containing alcohol manufactured otherwise than in a licensed distillery, brewery or bottling plant in the State of Punjab ; or”.

3. In the principal Act, for section 61-A, the following section shall be substituted, namely :— Substitution of section 61-A of Punjab Act 1 of 1914.

“61-A (1) Whosoever, in contravention of any provision of this Act, the rules framed thereunder, any notification issued for or any order made or any licence, permit or pass offences granted under this Act, imports, exports, transports or not triable by a court. possesses any intoxicants other than those, specified in clause (aa) of sub-section (1) of section 61 (hereinafter referred to as ‘such intoxicants’) shall, alongwith such intoxicants and means of transport, except the passenger buses, owned by the

¹For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, dated the 8th September, 2006, page 1726.

Central Government or the State Government or any of their undertaking, be detained by an Excise Officer, who shall make a report to the Assistant Excise and Taxation Commissioner in-charge of the district, within a period of twenty-four hours of such detention. The Excise Officer shall forward such intoxicants and the means of transport alongwith the necessary documents to the Assistant Excise and Taxation Commissioner in-charge of the district.

(2) On the receipt of the report referred to in sub-section (1), the Assistant Excise and Taxation Commissioner in-charge of the district, shall record the statements of the offender and the officers, concerned with the case, and release the offender.

(3) The Assistant Excise and Taxation Commissioner in-charge of the district, may by an order impose the following penalties after providing the offender a reasonable opportunity of being heard in case, such intoxicants detained are licit, on which the excise duty and other levies have been paid in the State of Punjab, namely :—

- (a) rupees five thousand in case, the detection of such intoxicants, does not exceed two cases i.e. 18 bulk litres ;
and
- (b) rupees ten thousand in case, the detection of such intoxicants, exceeds two cases i.e. 18 bulk litres.

(4) The Assistant Excise and Taxation Commissioner in-charge of the district, may confiscate such intoxicants and may also by an order impose the following penalties after providing the offender a reasonable opportunity of being heard in case such intoxicants detained are illicit, on which the excise duty and other levies have not been paid in the State of Punjab, namely :—

- (a) rupees twenty-five thousand in case the detection of such intoxicants, does not exceed five cases i.e. 45 bulk litres ;
- (b) rupees fifty thousand in case the detection of such intoxicants exceeds five cases i.e. 45 bulk litres, but does not exceed 450 bulk litres ; and
- (c) rupees one lac in case the detection of such intoxicants exceeds fifty cases i.e. 450 bulk litres.

(5) If the penalty referred to in sub-section (4), is not paid within a period of one week from the date of the order, the Assistant Excise and Taxation Commissioner in-charge of the district, shall pass a speaking order for confiscation of the means of transport and the liquor after giving an opportunity of being heard to the offender and the owner of the means of transport. In case, the owners of such intoxicants and the means of transport are not available, then the order for confiscation may be passed by the Assistant Excise and Taxation Commissioner in-charge of the district by affording an opportunity of being heard to the offender, who has been caught with the goods. The confiscated such intoxicants shall thereafter, be destroyed under the supervision of the Assistant Excise and Taxation Commissioner in-charge of the district and an authenticated copy of the said order shall be supplied to the affected person free of cost.

(6) The Assistant Excise and Taxation Commissioner in-charge of the district, shall put to auction the confiscated means of transport within a period of thirty days from the date of order of confiscation passed under sub-section (5). The amount received from auction after deducting the expenditure incurred on it, shall be adjusted towards the payment of penalty by the owner. The unrecovered amount of penalty, if any, shall be recoverable as arrears of land revenue.”

4. (1) The Punjab Excise (Amendment) Ordinance, 2006 (Punjab Ordinance No. 10 of 2006), is hereby repealed.

Repeal and
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

PART I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION

The 31st March, 2014

No.6-Leg./2014.-The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 25th Day of March, 2014, is hereby published for general information:-

THE PUNJAB EXCISE (AMENDMENT) ACT, 2014

(Punjab Act No. 6 of 2014

AN

ACT

further to amend the Punjab Excise Act, 1914.

BE it enacted by the Legislature of the State of Punjab in the Sixty-fifth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Punjab Excise (Amendment) Act, 2014. Short title and commencement.

(2) It shall come into force on and with effect from the 1st day of April, 2014.

2. In the Punjab Excise Act, 1914, in section 59, in clause (f), for sub-clause (iii), the following sub-clause shall be substituted, namely:- Amendment of section 59 of Punjab Act 1 of 1914.

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

H.P.S. MAHAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS,
PUNJAB
NOTIFICATION

The 28th March, 2016

No. 6-Leg./2016.-The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 28th day of March, 2016, is hereby published for general information:-

THE PUNJAB EXCISE (AMENDMENT) ACT, 2016.
(Punjab Act No. 3 of 2016)

AN
ACT

Further to amend the Punjab Excise Act, 1914.

BE it enacted by the Legislature of the State of Punjab in the Sixty-seventh year of the republic of India as follows:-

1. (1) This Act may be called the Punjab Excise (Amendment) Act, 2016. *Short title and commencement.*
(2) It shall come into force on and with effect from the 1st day of April, 2016.
2. In the Punjab Excise Act, 1914 (hereinafter referred to as principal Act), *Insertion of new section 26-A in Punjab Act 1 of 1914.* after section 26, a new section 26-A shall be inserted, namely:-
"26-A. (1) The location of the liquor vends shall be regulated by the *1914.*
Location of the liquor vends. Government:
Provided that this section shall be applicable only to liquor vends situated in areas adjoining the National Highways and State Highways for consumption, off the premises.
(2) No licence for sale of liquor shall be granted to a liquor vend situated within the road reservation of National Highways and State Highways and beyond road reservation neither the liquor vends nor their entry points shall be visible or directly accessible from the National Highways and State Highways.
Explanation.— (i) “Visibility” means existence of any signboard, direction mark, display of stock of liquor, display of rates or any direct/indirect invitation to the commuter travelling on such Highway; and

(ii) "Directly Accessible" means such liquor vend shall not be directly approachable from the National Highway and State Highway.

(3) The restrictions referred to in sub-section (2) shall not apply to the liquor vends situated in the areas adjoining to National Highway and State Highway, passing through the limits of Municipal Corporation/Municipal Council/ Municipal Committee/ Notified Area Committee/ Nagar Council/ Cantonment Board or any other Authority having a population of twenty thousand or more."

*Amendment of
section 31 of
Punjab Act 1 of
1914.*

3. In the principal Act, in section 31, after the word "duty" wherever occurring, the words "or extra license fee and other chargeable levies" shall be inserted.

H.P.S. MAHAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 25th September, 2019

No.19-Leg./2019.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 12th day of September, 2019, is hereby published for general information:-

THE PUNJAB EXCISE (AMENDMENT) ACT, 2019

(Punjab Act No. 16 of 2019)

AN

ACT

further to amend the Punjab Excise Act, 1914.

BE it enacted by the Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Excise (Amendment) Act, 2019. Short title and commencement.
(2) It shall be deemed to have come into force on and with effect from the 1st day of April, 2019.
2. In the Punjab Excise Act, 1914, in section 31, for clause (c), the following clause shall be substituted, namely:- Amendment in section 31 of Punjab Act 1 of 1914.
“(c) manufactured in any distillery established, or any distillery or brewery or warehouse licensed under sections 21 and 22:”.
3. (1) The Punjab Excise (Amendment) Ordinance, 2019 (Punjab Ordinance No. 2 of 2019), is hereby repealed. Repeal and saving.
(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the provisions of this Act.

S.K. AGGARWAL,

Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.