

THE EXCISE ACT, 1881.

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ACT No. XXII OF 1881.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 26th October, 1881.)

An Act to amend the law relating to the Excise-revenue in Northern India, British Burma and Coorg.

Preamble.

WHEREAS it is expedient to amend the law in force in Northern India, British Burma and Coorg relating to the production, sale, possession and import of spirit, fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Excise Act, 1881":

Local extent.

It extends to the territories administered respectively by the Lieutenant-Governors of the North-Western Provinces and the Panjáb and the Chief Commissioners of Oudh, the Central Provinces, British Burma, Coorg, and Ajmer and Merwára; and

Commencement.

it shall come into force on the first day of January, 1882.

Repeal of Act X of 1871.

2. On and from that day the Excise Act, 1871, shall be repealed, but all rules made, powers conferred and licenses and farms granted under that Act and in force on the same day shall be deemed to have been

been respectively made, conferred and granted under this Act.

3. In this Act--

(a) "Chief Revenue-authority" means--

in the territories administered by the Lieutenant-Governor of the North-Western Provinces—the Board of Revenue ;

in the territories administered by the Lieutenant-Governor of the Panjáb—the Financial Commissioner ; and

in the territories respectively administered by the Chief Commissioners of Oudh, the Central Provinces, British Burma, Coorg, and Ajmer and Merwára—the Chief Commissioner :

(b) "Collector" includes any Revenue-officer in independent charge of a District and any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Collector under this Act :

"Commissioner of Revenue" means any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Commissioner of Revenue under this Act :

(c) "Magistrate" means any Magistrate exercising powers not less than those of a Magistrate of the second class, or any Magistrate of the third class specially authorized in this behalf by the Magistrate of the District :

(d) "Place" includes also house, boat and raft :

(e) "Tári" means the sap of any kind of palm-tree :

(f) "Fermented liquor" means malt liquor, wine, pachwai and fermented tári, and, in any provision of this Act, shall, if the Local Government, subject to the control of the Governor General in Council, so directs, include any other fermented liquor, and also tári though it may not have perceptibly begun to ferment :

(g) "Spirit "

Interpreta-
tion-clause.

"Chief
revenue-
authority" :

"Collector" :

"Commis-
sioner of
revenue" :

"Magis-
trate" :

"Place" :

"Tári" :

"Fermented
liquor" :

“Spirit” : (g) “Spirit” means any liquor containing alcohol obtained by distillation :

“Intoxicating drugs” : (h) The expression “intoxicating drugs” means gánja, bhang, charas, and every preparation and admixture of the same :

“Tola” : (i) “Tola” means a weight of one hundred and eighty grains Troy :

“Ser” : (j) “Ser” means a weight of eighty tolas :

“Retail” : (k) The articles next hereinafter mentioned shall be deemed to be sold retail within the meaning of this Act when sold in quantities not exceeding those next hereinafter specified in respect of them, that is to say,—

foreign spirit or foreign fermented liquor, two imperial gallons or twelve reputed quart bottles ;

country spirit, one ser, and in British Burma one reputed quart bottle ;

country fermented liquor, four sers, and in British Burma four reputed quart bottles ;

bhang, or any preparation or admixture thereof, one quarter of a ser ;

gánja or charas, or any preparation or admixture thereof, five tolas :

“Wholesale.” If sold in larger quantities they shall be deemed to be sold wholesale.

“Country spirit” : In any case in which doubt arises the Local Government may decide what for the purposes of this Act shall be deemed to be “country spirit,” “country fermented liquor,” “foreign spirit,” and “foreign fermented liquor” ; and such decision shall be binding on the Courts.

“Foreign spirit.”

Saving of Acts XVI of 1863 and III of 1880. 4. Nothing herein contained shall affect Act No. XVI of 1863 (*to make special provision for the levy of the Excise Duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry*) or the Cantonments Act, 1880.

CHAPTER II.

CHAPTER II.

PRODUCTION OF SPIRIT, FERMENTED LIQUOR AND
INTOXICATING DRUGS.

5. No person shall construct, work or possess a distillery, still or brewery, or manufacture fermented liquor, in any district except under a license granted by the Collector or by a person authorised by the Collector to grant such license, and in accordance with the conditions (if any) contained therein.

Manufacture of spirit and liquor without license prohibited.

6. The Collector may, with the previous sanction of the Chief Revenue-authority, from time to time,

Power to establish distilleries for country spirit.

(a) establish at any place within his district a distillery in which country spirit may be made, and discontinue any distillery so established;

(b) fix limits within his district within which no such spirit, unless made in the said distillery, shall be introduced without a pass from him.

7. No spirit shall be removed from any distillery licensed under section five or established under section six, until—

Duty on spirit.

(a) the duty payable in respect of such spirit under the Indian Tariff Act, 1875, section eleven, has been paid, or

(b) a bond for such duty has been executed, or

(c) a duty in respect of the materials used in making such spirit has been levied at such rates and in such manner as the Local Government, with the previous sanction of the Governor General in Council, may from time to time direct.

8. The Chief Revenue-authority may, from time to time, make rules as to—

Power to make rules as to distilleries and breweries licensed under section 5.

(a) the granting of licenses for distilleries, stills and breweries under section five;

(b) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;

(c) the

(c) the size and description of the stills in such distillery ;

(d) the storing and passing out of the spirit made in such distillery, and the contents of the passes ;

(e) the inspection and examination of the distillery and warehouses, and of the spirit made and stored therein ;

(f) the furnishing of statements of the spirit, and of the stills, coppers, casks and other utensils, in the distillery.

And for distilleries established under section 6.

9. The Chief Revenue-authority may, from time to time, make rules as to—

(a) the management of distilleries established under section six, and in particular as to the conditions on which any materials to be used in making spirit may be brought into such distillery ;

(b) the conditions on which spirit may be made in such distilleries ; and

(c) the storing and passing out of the spirit so made, and the contents of the passes.

Sanction to rules under sections 8 and 9.

10. Except in the territories respectively administered by the Chief Commissioners of Oudh, the Central Provinces, British Burma, Coorg and Ajmer and Merwára, the sanction of the Local Government is required to validate rules under sections eight and nine.

Production of intoxicating drugs.

11. In British Burma, the cultivation of hemp and the preparation of intoxicating drugs therefrom are prohibited except under, and in accordance with, a license granted by such officer as the Chief Commissioner may from time to time appoint in this behalf.

In the other territories to which this Act extends, the Chief Revenue-authority may, from time to time, make such rules to restrict and regulate the cultivation of hemp and the preparation of intoxicating drugs therefrom as it may deem necessary to secure the duty leviable in respect of those drugs.

CHAPTER III.

CHAPTER III.

SALE OF SPIRIT, FERMENTED LIQUOR AND
INTOXICATING DRUGS.

12. No spirit, fermented liquor or intoxicating drug shall be sold except under, and in accordance with the terms of, a license granted under the provisions hereinafter contained.

Spirit, fermented liquor and drugs not to be sold without license.

Provided as follows—

Proviso.

(a) nothing in this section applies to the sale of any foreign spirit or foreign fermented liquor legally procured by any person for his private use and sold by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease;

(b) any officer empowered in this behalf by the Chief Revenue-authority may grant to travelling merchants, subject to such rules and restrictions as such authority may from time to time prescribe, a general license authorizing them to sell foreign spirit and foreign fermented liquor wholesale in any district which they may visit in the course of their travels, without taking out a fresh license for that district;

(c) any person making or producing country spirit or country fermented liquor, in accordance with the provisions of this Act, may, subject to any rules from time to time made by the Local Government in this behalf, sell such spirit or liquor to any person licensed under this Act as a retail vendor of such spirit or liquor;

(d) any cultivator of the hemp plant may sell any intoxicating drug prepared from his plants to any person licensed under this Act to sell the same, or to any person authorized to purchase the same by the Collector's order in writing.

13. Subject to the rules made by the Chief Controlling Revenue-authority under the power hereinafter conferred, the Collector may grant licenses for

Licenses how granted.

the

the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, and (except in British Burma) of intoxicating drugs, within his district or any part thereof or at any place therein.

Licenses for the sale of country spirit and country fermented liquor and intoxicating drugs, wholesale, and licenses for the sale, in British Burma, of intoxicating drugs, retail, shall be granted only by such officer as the Local Government from time to time appoints in this behalf.

Power to cancel license for cause specified therein.

Any license granted under this section may be cancelled by the Collector for any cause specified therein.

Power to cancel license for other causes.

14. Whenever the Collector considers that the license of a vendor of country spirit, country fermented liquor or intoxicating drugs should be cancelled for any cause other than those specified in such license, he shall remit a sum equal to the amount of the license-fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license, or shall, in addition to remitting such sum as aforesaid, make such compensation for default of notice as the Commissioner of Revenue or Chief Revenue-authority directs.

On the expiration of such notice or the payment of such additional compensation, the Collector may cancel the said license.

Surrender of retail license.

15. Any retail vendor licensed under this Act may surrender his license on the expiration of one month's previous notice given by him to the Collector of his intention to surrender the same, and on payment of such sum, not exceeding the amount of the license-fee for six months, as the Collector may fix in this behalf.

If the Collector is satisfied that there is a sufficient reason for surrendering a license, he may remit the sum so fixed.

16. The

16. The Collector may, with the sanction of the Chief Revenue-authority, let in farm— Power to farm fees.

(a) the fees leviable in any district or part of a district on licenses for the retail sale of any description of country spirit or country fermented liquor or (except in British Burma) of intoxicating drugs:

(b) the right to manufacture, in any district or part of a district in which no distillery is established under section six, country spirit or country fermented liquor.

When the fees so leviable or the right to manufacture such spirit or liquor, or both, are or is let in farm, the farmer may, subject to such reservations or restrictions as the Collector, with the sanction of the Chief-Revenue-authority, may from time to time make or impose, grant licenses for the retail sale, or for the manufacture, or for both, as the case may be, of such articles within the local limits of his farm, and shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Chief Revenue-authority may, from time to time, prescribe in this behalf. Farmer to grant licenses.

List of licenses granted by farmer to be filed.

17. The Collector may, with the sanction of the Chief Revenue-authority, cancel any farm granted under this Act. Farm may be cancelled.

18. If any such farm be cancelled for any cause other than a breach on the part of the farmer of the conditions of the farm, or if any reservation or restriction with respect to the grant of licenses be made or imposed within the term of the farm, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Chief Revenue-authority may determine. Compensation to farmers in certain cases.

19. Every farmer under this Act may use the same means and processes for the recovery of any arrear of fees due to him from any retail vendor as may be lawfully used by the local landholders for the Recovery of arrears by farmers.

the recovery of arrears of rent due to them from their tenants.

Power to regulate supply of t^ári and intoxicating drugs to licensed vendors.

20. The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which t^ári shall be supplied to licensed vendors of the same, and the grant of licenses or passes to persons possessing or transporting intoxicating drugs for the supply of the licensed vendors of such drugs.

CHAPTER IV.

POSSESSION OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS.

Possession of spirit, &c.

21. No person shall have in his possession any quantity of any spirit or fermented liquor larger than that specified in section three, clause (*k*), in respect of such spirit or liquor, unless he is permitted to manufacture or sell the same, or he holds a pass therefor from the Collector or from some other officer empowered by the Local Government to grant such passes.

Proviso.

Nothing in this section extends to—

(*a*) any foreign spirit or foreign fermented liquor in the possession of any common carrier or warehouseman as such, or purchased by any person for his private use and not for sale, or

(*b*) t^ári intended to be used for the manufacture of g^úr or molasses.

Possession of intoxicating drugs.

22. In British Burma no person shall have in his possession any intoxicating drugs except under, and in accordance with the terms of, a general exemption granted by the Chief Commissioner; or a license granted by such officer as the Chief Commissioner may, from time to time, appoint in this behalf.

In the other territories to which this Act extends, no person shall have in his possession any larger quantity of such drugs than that specified in section three, clause (*k*), in respect of such drugs, unless he is permitted to manufacture or sell the same.

CHAPTER V.

CHAPTER V.

IMPORT OF SPIRIT.

23. No person shall bring into any territory to which this Act extends any spirit manufactured at any place in India beyond the limits of British India, until duty equal to the duty prescribed for such spirit under the Indian Tariff Act, 1875, section eleven, has been paid in respect thereof and a pass has been obtained therefor from such officer as the Local Government may, from time to time, appoint in this behalf.

Spirit from foreign territory subject to duty.

CHAPTER VI.

OFFICERS AND THEIR POWERS.

24. The Collector may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise-revenue and for the prevention of offences against this Act; and the officers so appointed shall, in addition to their ordinary designations (if any), be styled Excise-officers.

Collectors may appoint Excise-officers.

25. The Collector may recover any amount due to the Government under this Act or the rules made hereunder, by distress and sale of the moveable property of the person from whom such amount is due or of his surety, or by any other process for the time being in force for the recovery of arrears of land-revenue due from landholders or from farmers of land or their sureties.

Recovery of arrears of fees.

26. Any Excise-officer may enter and inspect at any time by day or by night the shop or premises in which any manufacturer or vendor licensed under this Act carries on the manufacture of country spirit, or the sale of country spirit, country fermented liquor or intoxicating drugs.

Power of Excise-officers to inspect shops.

27. Any Excise-officer may stop and detain any person carrying any spirit, fermented liquor, or intoxicating drug liable to confiscation under this Act;

To arrest persons carrying spirit, &c., liable to confiscation.

and

and may seize such spirit, liquor or drug, together with any vessels, packages or coverings in which it is contained, and any animals and conveyances used in carrying it;

and may also arrest the person in whose possession such spirit, liquor or drug is found.

To arrest persons in possession of article liable to confiscation, and to seize article.

28. Any Excise-officer in the receipt of a monthly salary of not less than ten rupees may arrest any person having in his possession any article liable to confiscation under this Act, or engaged in the unlawful sale of any spirit, fermented liquor or intoxicating drug, and may seize such article, spirit, liquor or drug.

To search on information of illicit manufacture or possession.

29. Whenever any Excise-officer in receipt of such monthly salary as aforesaid has reason to believe, from information given by any person (which information shall be taken down in writing), that in any place spirit is unlawfully manufactured, or any article liable to confiscation under this Act is kept or concealed,

such officer may, after sunrise and before sunset (but always in the presence of an officer of police in the receipt of a monthly salary of not less than ten rupees), enter into such place,

and in case of resistance may break open any door and force and remove any other obstacle to such entry, and may seize and carry away such spirit or article,

and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping and concealing of such article.

Collector may issue warrant of arrest in certain cases.

30. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case under this Act or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs, or to have in his possession any article liable to confiscation under this Act.

31. The

31. The Collector may issue his warrant for the search of any place in which he has reason to believe, either from information in writing, or from the proceedings in any other case under this Act or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act is kept or concealed.

Collector may issue search-warrant.

Such warrant may be executed by any Excise-officer in the receipt of a monthly salary of not less than ten rupees, at the time and in the manner prescribed in section twenty-nine.

Whenever the Collector thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant specially authorizing the search to be so made. Such warrant may be executed by any Excise-officer as aforesaid in the manner prescribed in section twenty-nine, and shall cease to be in force at sunrise on the day next following.

Special warrant authorizing search at night.

32. Whenever an Excise-officer arrests any person, or seizes any article liable to confiscation under this Act,

Excise-officer to report arrest, &c. ;

or enters any place for the purpose of searching for any such article,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search, to his official superior, and, unless acting under the warrant of the Collector, shall take the person arrested, or the article seized, with all convenient despatch to the Magistrate for trial or adjudication.

and to take person arrested to Magistrate.

33. Whenever any person is arrested or any article is seized under the warrant of a Collector issued under this Act, the officer making such arrest or seizure shall, within twenty-four hours thereafter, take the person arrested or the article seized, to the Collector, and the Collector, after such enquiry as he thinks necessary, shall send such person or article to the

Procedure after arrest or seizure.

nearest

nearest Magistrate, or shall order the immediate discharge of such person or the release of such article.

Police to aid
Excise-offi-
cers.

34. All Police-officers are required to aid the Excise-officers in the due execution of this Act, upon request made by such officers.

CHAPTER VII.

PENALTIES.

For illegally
manufactur-
ing spirit or
liquor.

35. Whoever in contravention of section five constructs, works or possesses a distillery, still or brewery, or makes fermented liquor, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both ;

and all spirit and liquor made in contravention of section five, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

36. Any person who—

For illegally
introducing
country
spirit.

(a) without a special pass from the Collector, introduces, into the limits fixed for the consumption of spirit made at a distillery established under section six, any country spirit manufactured at another place, or

For illegally
removing
spirit.

(b) in contravention of section seven, or of any rule made under section eight or section nine, removes any spirit from a distillery, or

For illegally
importing
spirit.

(c) in contravention of section twenty-three, brings any spirit into any territory to which this Act extends,

shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both ;

and the spirit, together with the vessels containing the same, and any animals and conveyances used in carrying it, shall be liable to confiscation.

37. Any

37. Any person who, except in cases herein otherwise provided for, wilfully contravenes any rule made under section eight or section nine shall be punished with fine not exceeding one hundred rupees.

For contravening rules prescribed by Chief Revenue-authority.

38. Any person who, in contravention of section eleven or of any rule made thereunder, cultivates hemp or prepares any intoxicating drug, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

For illegally cultivating hemp and preparing drugs.

39. Any person who, in contravention of section twelve, sells any spirit, fermented liquor or intoxicating drug, shall be punished with imprisonment for a term which may extend to four months, or with a fine which may extend to one thousand rupees, or with both.

For illicit sale of spirit, &c.

40. Any person licensed to sell retail spirit, or fermented liquor, or intoxicating drugs, who permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for spirit, fermented liquor or intoxicating drugs, shall be punished with fine which may extend to two hundred rupees.

For permitting drunkenness, &c., in shop.

41. Any person who possesses any spirit, liquor or drug, in contravention of section twenty-one or section twenty-two, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both ;

Illegal possession of spirit, liquor or drug.

and the spirit, liquor or drug, together with any vessels, packages and coverings in which it is contained, and any animals and conveyances used in carrying it, shall be liable to confiscation.

42. Any person holding a license under this Act and refusing to produce the same on the demand of any Excise-officer, and any person who breaks any rule made under this Act or any condition of a license granted

For refusal to produce license and for breach of rules and conditions.

granted under this Act, for the breach of which rule or condition no other penalty is hereby provided, shall be punished with fine which may extend to fifty rupees.

For conniving at illicit manufacture or sale of spirit, &c.

43. Any owner or occupier of land, and any agent of any such owner or occupier, who authorizes or connives at the illegal manufacture of spirit or the sale of spirit or fermented liquor or intoxicating drugs, shall for every such offence be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

And any person invested with local jurisdiction who authorizes or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug within the local limits of such jurisdiction shall be punished with fine which may extend to five hundred rupees.

For Police neglecting to aid Excise-officers.

44. Any Police-officer who, without lawful excuse, neglects or refuses to aid an Excise-officer as required by section thirty-four, and any officer in charge of a Police-station who, on application made by an Excise-officer desiring to act under section twenty-nine, fails to attend a search himself, or to depute a subordinate officer of the required rank, shall be punished with fine which may extend to five hundred rupees.

45. Any Excise-officer who—

For vexatious search or seizure.

(a) without reasonable grounds of suspicion searches or causes to be searched any place, 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 arrests any person, or

(d) commits any other excess not required for the execution of his duty,

shall

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

46. Any Excise-officer who, in contravention of section thirty-two or section thirty-three, neglects to report the particulars of an arrest, seizure or search, or delays taking to the Magistrate or Collector, as the case may be, any person arrested or any article seized under this Act, shall be punished with fine which may extend to two hundred rupees.

For delay in reporting arrest, &c., or in taking person arrested to Magistrate.

47. No complaint of an offence under any one of the following sections, namely, thirty-five, thirty-six, thirty-seven, thirty-eight, thirty-nine, forty-one, forty-two and forty-three, shall be received unless it is made by the Collector or by an Excise-officer; and no complaint of any offence under this Act shall be received unless it is made within the six months next after the commission of such offence.

Prosecutions restricted.

48. Every person imprisoned for an offence under section thirty-seven or section forty-two shall be confined in the civil jail, and every person imprisoned for an offence under any other section shall be confined in the criminal jail.

Confinement in what jail.

49. Whoever attempts to commit any offence punishable under this Act or abets within the meaning of the Indian Penal Code the commission of any such offence shall be punished with the punishment provided for such offence.

Attempts and abetment.

50. Any Magistrate before whom any person is convicted of any offence under sections thirty-five, thirty-six, thirty-seven, thirty-eight, thirty-nine, forty-one or forty-three may award to any person who has contributed in any way to such conviction the whole or any portion of any fine imposed upon the offender and paid by him or realized from his property.

Disposal of fines, &c., as rewards.

51. Any article liable to confiscation under this Act may, on the application of an Excise-officer, be confiscated by the order of any Magistrate within the local limits of whose jurisdiction it is found.

Magistrate to pass order of confiscation.

CHAPTER VIII.

CHAPTER VIII.

MILITARY CANTONMENTS.

Manufacture
and sale of
spirits, &c.,
in military
cantonments.

52. Within the limits of any military cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirit, or for the sale of spirit or fermented liquor; shall be granted, nor shall the fees leviable on licenses for the retail sale of such spirit or liquor, or the right to manufacture such spirit or liquor, be let in farm, unless with the knowledge and consent of the Commanding Officer;

and upon his requisition any such license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately cancelled.

Mode of
making ar-
rest or search
in military
cantonments.

53. In all other respects the provisions of this Act shall have effect within such limits or distance: Provided that whenever any arrest or search under this Act is to be made within the limits of any cantonment, the Collector or other officer authorized to make such arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

CHAPTER IX.

MISCELLANEOUS.

Collector
subject to
control of
Commission-
er.

54. The Collector shall in all proceedings under this Act be subject to the control of the Commissioner of Revenue, and all orders passed by a Collector under this Act shall be appealable to such Commissioner in manner provided by the rules for the time being in force relating to appeals from the orders of Collectors.

The

The Chief Revenue-authority may revise any order passed by a Collector under this Act or by a Commissioner under this section.

55. The Chief Controlling Revenue-authority may, from time to time, make rules consistent with this Act—

Additional power to make rules.

(a) as to the period for which any license or farm under this Act shall be granted;

(b) as to the fee payable for any such license or farm, and the time or times at which it shall be payable;

(c) as to the security to be given by any licensee or farmer under this Act;

(d) as to the form of any license or farming lease and of the counterpart thereof (if any) to be taken from such licensee or farmer, and the conditions which may be inserted therein;

(e) as to the disposal of things confiscated under this Act;

(f) as to the duties of Excise-officers; and

(g) to provide generally for carrying out the provisions of this Act.

56. The Local Government may from time to time, by notification in the official Gazette, exempt within any specified local area any specified articles or any specified class of persons from all or any of the foregoing provisions of this Act, and may, by like notification, cancel any such exemption.

Power to exempt articles and persons.