

Government of West Bengal

Excise Department

Bengal Act V of 1909

The Bengal Excise Act  
1909

As modified-up to the 1st February, 1993

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STATEMENTS OF REPEALS,

AMENDMENTS

AND ADAPTATIONS.

REPEALED IN PART, OMITTED  
Act II of 1930.

AND AMENDED.

*Ben. Act of 1939.*  
*Ben. Act of 1933.*

Act XXXVIII of 1920.  
Ben. Act VII of 1922.  
\* Ben. Act IX of 1934.  
Ben. Act VI of 1939.  
West Ben. Act XII of 1947.  
West Ben. Act XXVIII of 1948.  
West Ben. Act II of 1954.  
West Ben. Act XXXIV of 1965.  
West Ben. Act IV of 1973.  
West Ben. Act L of 1974.  
West Ben. Act XII of 1979.  
West Ben. Act XL of 1979.  
West Ben. Act XXXVIII of 1983.

The Government of India  
(Adaptation of Indian Laws)  
Order, 1937.

The Government of India  
(Adaptation of Indian Laws) Supplementary  
Order, 1937.

The Indian Independence  
(Adaptation of Bengal and Punjab Acts) Order,  
1948.

The Adaptation of Laws Order, 1950.

No/e.-In reprinting this Act-

- (1) repealed matter has been omitted, explanatory notes being inserted;
- (2) amendments have been inserted in their proper places with explanatory foot-notes;
- (3) some further foot-notes have been added for convenience of reference;
- (4) the marginal notes to sections have been revised, wherever this was necessary, in order to bring them into harmony with the amendments made in the sections; and
- (5) words belonging to oriental languages have, as a rule, been printed in italics.



Bengal Act V of 1909

THE BENGAL EXCISE ACT, 1909

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## Bengal Act V of 1909

### THE BENGAL EXCISE ACT, 1909.'

As modified up to the 1st February, 1993

[8th September, 1909]

An Act to consolidate and amend the Excise Law in Bengal.

WHEREAS it is expedient to consolidate and amend the law in Bengal relating to the import, export, transport, manufacture, possession and sale of <sup>2</sup>[intoxicants];

AND WHEREAS, the Acts mentioned in Part I of the Schedule having been passed by the Governor-General of India in Council, the previous sanction of the Governor-General has been obtained, <sup>55 & 56 Viet.</sup>, under section 5 of the Indian Councils Act, 1892, to the passing of C 14 this Act;

It is hereby enacted as follows:-

#### CHAPTER 1.

#### PRELIMINARY.

1. (1) This Act may be called the Bengal Excise Act, 1909;
- (2) It extends to the whole of <sup>3</sup>[West Bengal]; and
- (3) It shall come into force on such date<sup>4</sup> as the <sup>5</sup>[State Government] may, by notification, direct.

Legislative Papers.-For Statement of Objects and Reasons. see the Calcutta Gazette, 1909, Pt. IV, p. 33; for report of Select Committee, see ibid, Pt. IV, pp. 41 to 55; for proceedings in Council, see ibid, Pt. IVA, pp. 6 to 12, 17 to 22, 147, 151, 152, 158 to 182 and 184 to 220.

<sup>2</sup>The words "alcoholic liquor" were originally substituted for the words "intoxicating liquor" by s. 4 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914); thereafter the word "intoxicants" was substituted for the words "alcoholic liquor and intoxicating drugs" by s. 2 of the Bengal Excise (Amendment) Act, 1965 (West Bengal Act XXXIV of 1965).

<sup>3</sup>The words within square brackets were substituted for the word "Bengal" by paragraph (2) of Article 3 of the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

<sup>4</sup>The 1st December, 1909-see the Calcutta Gazette, 1909 Pt. I, p. 1710.

<sup>5</sup>The words "Provincial Government" were originally substituted for the words "Local Government" by paragraph 4(1) of the Government of India (Adaptation of Indian Laws) Order, 1937, and thereafter the word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

Short title,  
extent and  
commence  
ment.

(Chapter I.-PreLiminary.-Section 2.)

2. In this Act, unless there is anything repugnant in the subject or context,-

(1) "beer" includes ale, stout, porter and all other fermented liquor [whether solidified or not, made from malt and such other substances as the State Government may, by notification, specify in this behalf];

\*\*\*\*\* \* \* \* \*

(3) to "bottle" means to transfer liquor from a cask or other vessel to a bottle or other receptacle for the purpose of sale, whether any process of rectification be employed or not; and includes re-bottling;

(4) "Calcutta district" means-

(a) the area within the local limits of the ordinary original civil jurisdiction of 4[the High Court at Calcutta];

(b) the Suburbs of Calcutta, as for the time being defined by notification published under section 1 of the Calcutta Suburban Police Act, 1966,5\*\*\*\*\*; and

Ben. Act II of  
1966.

(c) any other areas, in the vicinity of those referred to in sub-clauses (a) and (b), which the 6[State Government] may, by notification, declare to be included in the "Calcutta district";

7[Provided that the State Government may, by notification, declare to be excluded from the "Calcutta district" any area or any part of any area included therein under sub-clause (a), sub-clause (b) or sub-clause (c)];

1These words within square brackets were substituted for the words "made from malt" by s. 3(1) of the Bengal Excise (Amendment) Act, 1965 (West Bengal Act XXXIV of 1965).

2Clause (I A) was omitted by paragraph (I) of Article 3 of, and the Schedule to the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

3Clause (2) of section 2 was repealed by s. 5(a) of the Bengal (Amendment) Act, 1914 (Ben. Act VII of 1914).

4These words within square brackets were substituted for the words "the High Court of Judicature at Fort William in Bengal" by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

5The words "and the Municipalities of Howrah and Bally, or such part of those areas as the State Government may, by notification, direct, or, if the State Government by notification so directs, no part of any of those areas" were omitted by s. 3(2)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

Excise

6See foot-note 5 on page I, ante.

7This proviso was added by s. 3(2)(b) of the Bengal Excise (Amendment) 1965 (West Ben. Act XXXIV of 1965).

The Bengal Excise Act, 1909.  
of 1909.]

3

(Chapter I.-Preliminary.-Section 2.)  
\* \* \* \*

(5) "Collector" means-

(i) in the Calcutta district, the person appointed under section 7, 2[sub-section (2)], clause (b), to exercise all the powers and to perform all the duties of the Collector in that district, and

(ii) elsewhere, the chief officer in charge of the revenue administration of a district;

3(6) "denaturant" means any substance prescribed by rule made in this behalf under clause (3) of section 86, for admixture with spirit in order to render the mixture unfit for human consumption, whether as a beverage, or internally as a medicine, or in any other way whatsoever;

3(6a) to "denature" means to mix spirit with one or more denaturants in such manner as may be prescribed by rule made in this behalf under clause (3) of section 86, and "denatured spirit" means spirit so mixed;

4(7) "exciseable article" means-

(a) any liquor for human consumption, or

(b) any intoxicating drug, but does not include medicinal preparations or toilet preparations containing alcohol or any intoxicating drug;

Explanation.-In this clause the expressions "medicinal preparations" and "toilet preparations" have the same meaning respectively as in the Medicinal and Toilet Preparations (Excise Duties) Act, 1955;

<sup>1</sup>Clause (4A) was omitted by s. 40 of, and Schedule II to, the Dangerous Drugs Act, 1930 (2 of 1930).

<sup>2</sup>The word, figure and brackets were inserted by sec. 3(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>3</sup>These clauses (6) and (6a) were substituted for the original clause (6) by s. 6(3) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>4</sup>Original clause (7) was substituted by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937. This was again substituted by para. 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950; finally this clause was substituted by s. 3(4) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

(Chapter I.-Preliminary.-Section 2.)

'(7a) "excise duty" and "countervailing duty" mean any such excise duty or countervailing duty, as the case may be, as is mentioned in 2[entry 51] of List IT in the Seventh Schedule to 3[the Constitution] ;

(8) "Excise Commissioner" means the officer appointed under section 7, 4[sub-section (2)], clause (a);.

(9) "Excise Officer" means the Collector or any officer or other person appointed or invested with powers under section 7;

(10) "excise-revenue" means revenue derived or derivable from any duty, fee, tax, payment (other than a fine imposed by a Criminal Court) or confiscation imposed or ordered under this Act or any other law for the time being in force relating to 5(intoxicants);

6(11) "export" means to take out of 7[West Bengal] otherwise than across a customs frontier as defined by the Central Government;

6(12) "import" 8[\*\*\*\*\*] means to bring into 7[West Bengal] otherwise than across a customs frontier as defined by the Central Government;

9(12ia) "India" means the territory of India excluding the State of Jammu and Kashmir;

1Clause (7a) was inserted by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

2The word and figures within square brackets were substituted for the word and figures "item 40" by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

3These words within square brackets were substituted for the words and figures, "the Government of India Act, 1935", *ibid.*

4This word, figure and brackets were inserted by s. 3(5) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

5This word was substituted for the words "liquor or intoxicating drugs" by s. 3(6), *ibid.*

6These clauses (II) and (12) were substituted for the former clauses (II) and (12) by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

7See foot-note 3, on page I, ante.

8The words "a Province of India" were originally substituted for the words "British India" by paragraph (I) of Article 3 of, and the Schedule to, the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948 and thereafter the words "a Province of" were omitted by paragraph 3 of, and the Eleventh Schedule to,

the Adaptation of Laws Order, 1950; then again the brackets and words '(except in the phrase "import into India")' were omitted by s. 3(7) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

9Clause (12ia) was inserted by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

(Chapter 1.-Preliminary.-Section 2.)

1(12a) "intoxicant" means- (i) any liquor, or  
(ii) any substance from which liquor 2[may be  
manufactured] and which is declared by the State Government by  
notification 3[\*\* \*\* \*\*] to be an intoxicant for the purpose of this  
Act, or

(iii) any intoxicating drug;

4(13) "intoxicating drug" means-

- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant  
(Cannabis sativa L.), including É 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

any other intoxicating or narcotic substance or any fermenting agent which the 6[State Government]  
may specify in this behalf by notification, such substance or agent not being opium,  
coca-leaf, or a manufactured  
drug, as defined in section 2 of the Dangerous Drugs Act,  
1930;

(14) "liquor" means 7[liquid consisting of or containing alcohol,] and includes spirits  
of wine, spirit, wine, tari, 5(iv) pachwai,  
beer, 8\* \* \* \* and any substance which the 6[State Government] may, by notification,  
declare to be liquor for the purpose of this Act;

<sup>1</sup>This clause (12a) was substituted for the former clause (12a) by s. 2 of the Bengal Excise (Amendment) Act, 1954 (West  
Ben. Act II of 1954).

<sup>2</sup>These words were substituted for the words "may be distilled" by s. 3(8)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act  
XXXIV of 1965).

<sup>3</sup>The words "in the Official Gazette" were omitted by s. 3(8)(b) *ibid.*

<sup>4</sup>Clause (13) was substituted for the original clause (13) by s. 40 of the  
Dangerous Drugs Act, 1930 (2 of 1930).

<sup>5</sup>Sub-clause (iv) was substituted for the original sub-clause (iv) by s. 2 of the Bengal Excise (Amendment) Act, 1934 (Ben. Act IX of  
1934).

<sup>6</sup>See foot-note 5 on page I, *ante*.

<sup>7</sup>These words within square brackets were substituted for the words "intoxicating liquor" by s. 6(5)(a) of the Bengal Excise (Amendment)  
Act, 1914 (Ben. Act VII of 1914).

<sup>8</sup>The words "all liquids consisting of or containing alcohol" were repealed by  
s. 6(5)(b), *ibid.*

(Chapter 1.-Preliminary.-Section 2.)

Explanation.-In this clause "spirit of wine" means plain spirit of or above such strength as the State Government may, by notification, specify;

(15) "manufacture" includes-

- (I) every process, whether natural or artificial, by which any <sup>2</sup>[intoxicant] is produced or prepared (including the tapping of tari-producing trees and the drawing of tari from trees),
- (II) re-distillation, and
- (III) every process for the rectification, flavouring, blending, or colouring of liquor, <sup>3</sup>[or for the reduction of liquor for sale];

<sup>4</sup>(15a) "notification" means a notification published in the Official Gazette;

(16) "pachwai" means fermented rice, millet or other grain, whether mixed with any liquid or not, and any liquid obtained therefrom, whether diluted or undiluted, but does not include beer;

(17) "place" includes building, house, shop, booth, vessel, raft, <sup>5</sup>[vehicle] and tent;

<sup>7</sup>(17a) "prescribed". means prescribed by rules made under this Act;

(18) expressions referring to "sale" include any transfer otherwise than by way of gift;

<sup>6</sup>Explanation.- The supply of liquor by a club, mess, institute, society, lodge or other similar organisation by whatever name called to its members or their guests whether on payment of price or of any fee or subscription or not shall be deemed to be a sale within the meaning of this clause;

<sup>1</sup>This Explanation was added by s. 3(9) of the Bengal Excise (Amendment) 1965 (West Ben. Act XXXIV of 1965).

<sup>2</sup>This word within square brackets was substituted for the words "excisable article" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>3</sup>These words within square brackets were added to sub-clause (III) of clause (15) by s. 6(6) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>4</sup>Clause (15a) was inserted by s. 3(10) of the Bengal Excise (Amendment) 1965 (West Ben. Act XXXIV of 1965).

<sup>5</sup>This word within square brackets was inserted by s. 6(7) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>6</sup>This "E:planation" was added by s. 2 of the Bengal Excise (West Bengal Amendment) Act, 1948 (West Ben. Act XXVIII of 1948).

<sup>7</sup>Introduced by s. 2 of the West Bengal Taxation Laws (Amendment) (Act IV of 1993).

(Chapter J.-Preliminary.-Sections 3-5.)

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

(20) "tari" means fermented or unfermented juice drawn from any cocoanut, palmyra, date or other kind of palm tree; and

(21) "transport" means to remove from one place to another within 1 [West Bengal].

3. (Provision supplemental to the definition of "intoxicating . drug"). Rep. by s. 40 of, and Schedule JI to, the Dangerous Drugs Act, 1930 (2 of 1930).

4. The 2[State Government] 3\*\*\*\*\* may, by notification, declare what, for the purposes of this Act or any portion thereof, shall be deemed to be "country liquor", and "foreign liquor", respectively.

\*\* \* \* \*

S. (1) The 5[State Government] may, by notification, declare with respect either to the whole of [West Bengal] or to any specified local area, and as regards purchasers generally or any specified class of purchasers, and either generally or for any specified occasion, what quantity of any 6[intoxicant] shall, for the purposes of this Act, be the limit of a retail sale.

(2) The sale of any 6[intoxicant] in any quantity in excess of the quantity declared in respect thereof under sub-section (1) shall. be deemed to be a sale by wholesale.

<sup>1</sup>See foot-note 3 on page 1, ante.

<sup>2</sup>See foot-note 5 on page 1, ante.

<sup>3</sup>The words "with the previous sanction of the Government of India" were omitted by s. 2 of, and the First Schedule to, the Devolution Act, 1920 (38 of 1920).

<sup>4</sup>The proviso to s. 4 was omitted by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>5</sup>The words "Local Government" were originally substituted for the word "Board" by s. 5(2) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914) and thereafter the words "Provincial Government" were substituted for the words "Local Government" by paragraph 4(1) of the Government of India (Adaptation of Indian Laws) Order, 1937 and finally the word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

<sup>6</sup>See foot-note 2 on page 6, ante.

PoWer to  
declare what  
shall be deemed  
to be "country  
liquor" and "

"foreign  
liquor",  
respectively.

Definition of  
retail and  
wholesale.

(Chapter I.-Preliminary.-Section 6.-Chapter II.-Establishments,  
Control, Appeal and Revision.-Section 7.)

Saving of provisions of certain Acts. 6. (1) Nothing contained in this Act shall affect the

(a) the Calcutta Suburban Police Act, 1866, or

(b) the Calcutta Police Act, 1866, or

(c) [[the Customs Act, 1962], or

(d) the Cantonments Act, 2[1924], or

(e) the Indian Tariff Act, 3[1934]

Ben. Act 11 of

1866.

Ben. Act IV of 1866.

52 of 1962.

2 of 1924.

32 of 1934.1

4(2)

CHAPTER

ESTABLISHMENTS, CONTROL, APPEAL AND REVISION.

7. (1) The 5[administration of the provisions of this Act and the rules thereunder] and the collection of the excise-revenue within a district shall ordinarily be under the charge of the Collector.

(2) The 6[State Government] may, by notification applicable to the whole of 1[West Bengal] or to any specified local area,-

(a) appoint an officer who shall, subject to such control as

the 6[State Government] may direct, have the control of

the 8[administration of the provisions of this Act and

the rules thereunder] and the collection of the

Excise-revenue; 9(aa) appoint one or more persons to be an Additional Excise Commissioner or Additional Excise Commissioners

delegation to exercise such powers and perform

and with- such duties

drawal of powers. conferred on the Excise Commissioner by or

under this

Act as the State Government may, by notification,

1This clause was substituted for the words "the Sea Customs Act, 1878" by section 2 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

2These figures within square brackets were substituted for the figures "1889" by s. 2 of, and the First Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben. Act I of 1939).

3These figures within square brackets were substituted for the figures, brackets and words "1894 (except section 6 thereof)", *ibid.*

4Sub-section (2) of section 6 was omitted by s. 4 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

5These words within square brackets were substituted for the words "administration of the Excise Department" by s. 5(1), *ibid.*

6See foot-note 5 on page I, *ante.*

7See foot-note 3 on page I, *ante.*

8These words within square brackets were substituted for the words "administration of the Excise Department" by s. 5(2)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

9Clause (aa) was inserted by s. 5(2)(b), *ibid.*

- direct and references to the Excise Commissioner in this Act shall, in respect of such powers and duties, be deemed to include references to an Additional Excise Commissioner;
- (b) appoint any person to exercise all or any of the powers and to perform all or any of the duties, conferred and imposed on a Collector by or under this Act, either concurrently with, or in subordination to, or to the exclusion of, the Collector and subject to such control as the I[State Government] may direct;
- (c) appoint officers 2[for the administration of the provisions of this Act and the rules thereunder], of such classes, and with such designations, powers and duties, as the I[State Government] may think fit;
- 3(c) appoint scientific experts designated as State Chemical Examiner or State Assistant Chemical Examiner;
- (d) order that all or any of the powers and duties assigned by or under this Act to any officer appointed under clause (c) of this 4[sub-section] shall be exercised and performed by any 5[servant of the Government] or any other person;
- (e) delegate to 6\*\*\*\*\* the Commissioner of a Division or the Excise Commissioner all or any of the powers conferred upon the I[State Government] by or under this Act, except the power conferred by section 85 to make rules;
- (f) withdraw from any officer or person all or any of the powers or duties conferred or imposed upon him by or under this Act; and
- (g) permit the delegation by M\*\* the Commissioner of a Division, the Excise Commissioner or the Collector, to any person or classes of persons specified in such notification, of any powers conferred or duties imposed upon 7\*\*\* him by or under this Act.

1See foot-note 5 on page I, ante.

2These words within square brackets were substituted for the words "of the Excise Department" by s. 5(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

3This clause was inserted by the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XL of 1979).

4This word within square brackets was substituted for the word "section" by s. 2 of, and the First Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben. Act I of 1939).

5The words "servant of the Crown" were originally substituted for the words "Government officer" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937, and thereafter the word "Government" was substituted for the word "Crown" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

6The words "the Board" in clauses (e) and (g) of s. 7(2) were repealed by s. 5(b) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

7The words "it or" in clause (g) of s. 7(2) were repealed by s. 5(c), *ibid.*



direct and references to the Excise Commissioner in  
this Act shall, in respect of such powers and duties, be deemed to  
include references to an Additional Excise  
Commissioner;

- (b) appoint any person to exercise all or any of the powers  
and to perform all or any of the duties, conferred and imposed on  
a Collector by or under this Act, either concurrently with, or in  
subordination to, or to the exclusion of, the Collector and subject  
to such control as the I[State Government] may direct;
- (c) appoint officers 2[for the administration of the  
provisions of this Act and the rules thereunder], of such classes,  
and with such designations, powers and duties,  
as the I[State Government] may think fit;
- 3(CC) appoint scientific experts designated as State Chemical Examiner or State Assistant Chemical  
Examiner;
- (d) order that all or any of the powers and duties assigned  
by or under this Act to any officer appointed under . clause (c) of  
this 4[sub-section] shall be exercised and performed by any  
5[servant of the Government] or any other person;
- (e) delegate to 6\*\*\*\*\* the Commissioner of a Division or  
the Excise Commissioner all or any of the powers conferred upon  
the I[State Government] by or under this Act, except the power  
conferred by section 85 to make rules;
- (f) withdraw from any officer or person all or any of the  
powers or duties conferred or imposed upon him by or under this  
Act; and
- (g) permit the delegation by 6\*\*\* the Commissioner of a  
Division, the Excise Commissioner or the Collector, to any  
person or classes of persons specified in such notification, of any  
powers conferred or duties imposed upon 7\*\*\* him by or under  
this Act.

1See foot-note 5 on page I, ante.

2These words within square brackets were substituted for the words "of the Excise Department"  
by s. 5(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

3This clause was inserted by the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XL of  
1979).

4This word within square brackets was substituted for the word "section" by s. 2 of, and the  
First Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben.  
Act I of 1939).

5The words "servant of the Crown" were originally substituted for the words "Government  
officer" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws)  
Order, 1937, and thereafter the word "Government"  
was substituted for the word "Crown" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

6The words "the Board" in clauses (e) and (g) of s. 7(2) were repealed by s. 5(b)  
of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

7The words "it or" in clause (g) of s. 7(2) were repealed by s. 5(c), *ibid.*

Chapter V.-Establishments, Control, Appeal and Revision.- Sections 8 and 8A.-  
Chapter III.-Import, Export and Transport.- The Bengal Excise Act, 1909.

Control,  
appeal and  
Section 9.)  
18.  
this Act,-

- (1) In doing anything or taking any action under this Act,-
- (a) the Collector shall be subject to the Control of the Excise Commissioner and of the State Government and, in such matters as the State Government may direct, also of the Commissioner of the Division; and
  - (b) the Excise Commissioner shall be subject to the control of the State Government.

(2) Orders passed under this Act or under any rule made hereunder shall be appealable in such cases, to such authorities and under such procedure as may be prescribed by rules made under section 85, sub-section (2), clause (c).

(3) The State Government may revise any order passed by the Collector, the Excise Commissioner or the Commissioner of a Division or by any officer exercising the powers of an appellate authority under any rule made under section 85, sub-section (2), clause (c).

Correction  
of errors.

18A. Clerical or arithmetical errors in any order passed under this Act or errors arising therein from any accidental slip or omission may at any time be corrected by the officer by whom or the authority by which the order was passed.

CHAPTER III.

EXPORT IMPORT, AND TRANSPORT.

9. (1) No [intoxicant] shall be imported unless-

- (a) the [State Government] has given permission, general or special, for its import;
- (b) such conditions (if any) as the [State Government] may impose have been satisfied; and
- (c) the duty (if any) [payable under Chapter V] has been paid, or a bond has been executed for the payment thereof:

Restrictions  
on import.

[Sections 8 and 8A were substituted for original section 8 by s. 6 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>2</sup>See foot-note 2 on page 6, ante.

<sup>3</sup>See foot-note 5 on page I, ante.

<sup>4</sup>These words and figure within square brackets were substituted for the words and figures "imposed under section 27" by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

either

The Bengal Excise Act, 1909. (Chapter 11) Import, Export and Transport. - Sections 10-12.)

[Provided that the State Government may, subject to such conditions (if any) as it thinks fit to impose, exempt any intoxicant from the provisions of this sub-section].

~\* \* \* \*

\* \*

310. No intoxicant shall be exported or transported unless=

- (a) the duty (if any) payable under Chapter V has been paid or, a bond has been executed for the payment thereof; and
- (b) such conditions (if any) as the "State Government may impose, have been satisfied:

Provided that the State Government may, subject to such conditions (if any) as it thinks fit to impose, exempt any intoxicant from the provisions of this section.

Restrictions on export or transport.

11. The 4[State Government] may by notification,-

- (a) 5\* \* \* \* \* the import or export of any 6[intoxicant] into or from 7[West Bengal] or any part thereof, or
- (b) prohibit the transport of any 6[intoxicant] 8[either absolutely or in such circumstances as it may, by notification specify]:

\* \* \* \* \*

Power to prohibit prohibit import, export or transport.

12. (1) No 6[intoxicant] exceeding such quantity as the 4[State Government] may prescribe by notification either generally or for any specified local area, shall be imported, exported or transported, except under a pass:

Passes for import, export or transport.

10[\* \* \*

\*]

1This proviso was added by s. 7(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2Sub-sections (2) and (3) were omitted by s. 7(2), ibid.

3Section 10 was substituted for the original section by s. 8 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

4See foot-note 7 on page 5, ante.

5The words "with the previous sanction of the Government of India" were omitted by s. 2 of, and the First Schedule to, the Devolution Act, ~920 (XXXVIII of 1920).

6See foot-note 2 on page 6, ante.

7See foot-note 3 on page I, ante.

8These words within square brackets were added by s. 9 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

9The proviso to section 11 was omitted by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

10The proviso to sub-section (1) of section 12 was omitted by s. 10 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

(Chapter IV.-Manufacture, Possession and Sale.-Section 13.)

The Bengal Excise Act, 1909.

(2) The passes required by sub-section (1) may be granted by the Collector.

(3) Such passes may be either general for definite periods and particular kinds of I[intoxicants], or special for specified occasions and particular consignments only.

CHAPTER IV.

MANUFACTURE, POSSESSION AND SALE.

Lic<sup>ns</sup>  
required for  
manufacture.

13. (a) No 2[intoxicant] shall be manufactured,

(b) no hemp plant (*Cannabis sativa*) shall be cultivated,

(c) no portion of the hemp plant (*Cannabis sativa*) from which an intoxicating drug can be manufactured or produced shall be collected,

(d) no liquor shall be bottled for sale,

(e) no distillery or brewery shall be worked, and

(f) no person shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any 2[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:

Provided that any tari-producing tree may be tapped, and tari may be drawn from any tree, without a license under this section by the person in possession of the tree-

(i) for the purpose of being used in the manufacture of gur or molasses, or

3[(ia) for the purpose of being used solely for the preparation of food for domestic consumption, and not-

(I) as an intoxicant, or

(II) for the preparation of any intoxicating article, or

(III) for the preparation of any article for sale, or]

(ii) upto a limit of four seers, for the domestic consumption of the said person.

<sup>1</sup>This word within square brackets was substituted for the words "excisable articles" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>2</sup>See foot-note 2 on page 6, ante.

<sup>3</sup>Clause (ia) was inserted by s. 8 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

Act, 1914

(Chapter IV.-Manufacture, Possession and Sale.-Sections 14-16.)  
of 1909.]

The Bengal Excise Act, 1909.  
14. Notwithstanding anything elsewhere contained in this Act, in any area specified by the State Government by notification in

Drawing or  
Possession of  
tari in notified this behalf,-  
are!!S.

- (a) no tari-producing tree shall be tapped,
- (b) no tari shall be drawn from any tree, and
- (c) no person shall have any tari in his possession, except under and in accordance with the terms and conditions of a notification issued in this behalf by the State Government or of a license granted in that behalf by the Collector.

15. (1) The Excise Commissioner may,-

- (a) subject to any restrictions imposed by the 2[State Government], establish, or authorise the establishment of, distilleries or breweries, in which liquor may be manufactured under a license granted under section 13;
- (b) discontinue any such distillery or brewery;
- (c) establish, or authorize the establishment of, warehouses, wherein any 3[intoxicant] 4[in respect whereof duty payable under section 27 or permit or pass fee payable under section 38 has not been paid may be deposited or kept]; and
- (d) discontinue any such warehouse.

Establish-  
ment of  
distilleries,  
breweries or  
warehouses.

(2) No distillery, brewery or warehouse as aforesaid shall be established except by, or under the authority of, the Excise Commissioner. .

16. No person shall, except under the authority and subject to the terms and conditions of a license granted in that behalf by the Collector, deposit or keep any 3[intoxicant] in any warehouse or other place of storage established, authorised or continued under this Act.

**Section** was substituted for the original section by s. 11 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>2</sup>See foot-note 5 on page I, ante.

<sup>3</sup>See foot-note 2 on page 6, ante.

<sup>4</sup>These words within square brackets were substituted for the words "may be deposited and kept without payment of duty" by s. 12 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

License  
required for  
depositing or  
keeping  
intoxicant in  
warehouse or  
other place of  
storage.

(Chapter N.-Manufacture, Possession and Sale.-Sections 17-18.)

Payment of  
duty on  
removal from  
distillery,  
brewery,  
warehouse or  
other place of  
storage.

17. No [intoxicant] shall be removed from any distillery, É  
brewery, warehouse or other place of storage licensed,  
established, authorised or continued under this Act, unless the duty  
2[or fee] (if any) 3[payable under Chapter V 4(or Chapter VI)]  
has been paid or a bond has been executed for the payment thereof.

Possession of  
intoxicants not  
obtained from a  
licensed  
vendor.

18. (1) No person shall have in his possession  
[intoxicant] which has not been,obtained from a licensed vendor of  
the same.

any

(2) Sub-section (1) shall apply to-

- (a) any [intoxicant] lawfully deposited or kept in a  
distillery, brewery, warehouse or other place of storage  
licensed, established, authorised or continued under this  
Act, or
- (b) any [intoxicant] lawfully in the possession  
licensed vendor of the same, or of a
- (c) any [intoxicant] in the possession of a person who has  
lawfully imported it, or who is imthorised by the  
Collector to possess it, or
- (d) any foreign liquor in the possession of any common  
carrier or warehouseman as such, or purchased at a sale  
authorized by clause (a) or proviso (3) to section 20, o~
- (e) tari, intended to be used in the manufacture of gur or  
molasses, or
- (f) tari intended to be used in the manufacture of bread  
by a person holding a permit to use tari for that  
purpose, or
- 5(ff) tari intended to be used solely for the preparation of food for domestic  
consumption, and not-
  - (i) 6[as an intoxicating article], or
  - (ii) for the preparation of any intoxicating article,
  - or (iii) for the preparation of any article for sale, or

1See foot-note 2 on page 6, ante.

2These words within square brackets were inserted by s. 13(1) of the Bengal Excise (Amendment) Act, 1965 (West  
Ben. Act XXXIV of 1965).

3These words and figure within square brackets were substituted for the words and figures "imposed under section 27"  
by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

4These words ana figures within brackets were inserted by s. 13(2) of the Bengal Excise (Amendment) Act, 1965 (West  
Ben. Act XXXIV of 1965).

5This clause (ff) in s. 18 was inserted by s. 9 of the Bengal Excise (Amendment)  
Act, 1914 (Ben. Act VII of 1914).

6These words within square brackets were substituted for the words "as an intoxicant" by paragraph 3 of, and Schedule  
IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

(Chapter IV.-Manufacture, Possession and Sale.-Section 19.)  
of 1909.]

The Bengal Excise Act, 1909.  
(g) tari, up to a limit of four <sup>15</sup> [litres] when in the  
possession of the person possessing the tree from which it was  
drawn and intended to be used for his domestic  
consumption, or

(h) intoxicating drugs in the possession of any person  
licensed to cultivate or collect the plants from which  
such drugs were produced, when such possession is in  
accordance with the conditions of his license.

19. (1) No person not being) licensed to manufacture,  
cultivate, collect or sell any 2[intoxicant] shall have in his possession  
any quantity of any 2[intoxicant] in excess of such quantity as the  
3[State Government] has, under section 5, declared to be the limit of  
a retail sale, except under a permit granted by the Collector in that behalf.

Possession of  
intoxic;mts  
generally.

(2) 4[Save as the State Government may by rule made under section 85 otherwise provide, sub-  
section (1) shall nbt apply to--

(a) any foreign liquor (other than denatured spirit) which is  
in the possession of any common carner or .  
warehouseman as such, or

(b) any foreign liquor which has been purchased by any  
person for his bona fide private consumption and not  
for sale, or

(c) tari intended to be used in the manufacture of gur or  
molasses 5[01] .

6(d) tari intended to be used solely for the preparation of food for  
domestic consumption, and not-

(i) 7[as an intoxicating article], or  
(ii) for the preparation of any intoxicating article, or,  
(iii) for the preparation of any article for sale.

<sup>1</sup>Substituted for the word "seers" by sec. 3 of the Bengal Excise (Amendment)  
Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>2</sup>See foot-note 2 on page 6, an/e.

<sup>3</sup>See foot-note 5 on page 7, ante.

<sup>4</sup>These words, brackets and figures within square brackets were substituted for the words, brackets  
and figure "Sub-section (1) shall not apply to-" by s. 14(1) of the Bengal Excise (Amendment) Act, 1965  
(West Ben. Act XXXIV of 1965).

<sup>5</sup>The word "or" was inserted by s. 2 of, and the First Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben. Act I of 1939).

<sup>6</sup>Clause (d) was inserted by s. 10 of the Bengal Excise (Amendment)  
(Ben. Act VII of 1914).

Act. 1914

<sup>7</sup>See foot-note 6 on page 14, ante.

[Ben. Act V  
16

(Chapter IV.-Manujacture, Possession and Sale.-Section 20.)

(3) I[A person licensed to manufacture, cultivate, collect or sell any intoxicant] shall not have in his possession at any place other than that authorised by his license any quantity of any 2[intoxicant] in excess of such quantity as the 3[State Government], has, under section 5, declare to be the limit of a retail sale except under a permit granted by the Collector in that behalf.

4(4) Notwithstanding anything contained in the foregoing sub-sections, if the State Government thinks fit so to do on the ground of health, morality or public order, it may, by notification, prohibit, either absolutely or subject to such conditions as it may prescribe, the possession in the whole of West Bengal or in any specified local area of any intoxicant by all persons generally or by any specified class or classes of persons.

20. No 2[intoxicant], and no portion of the hemp plant (*Cannabis sativa*) from which an intoxicating drug can be manufactured or produced, shall be sold except under the authority and 5[in accordance with] the terms and conditions of a license granted in that behalf by the Collector subject to the provisions of section 37A]:

Provided as follows: -

License  
required for sale ..

(1) a license for sale in more than one district shall be granted only by the Excise Commissioner 6[or by a Collector specially authorised in that behalf by the Excise Commissioner];

7(1a) a license for sale granted under the Excise law in force in any other 8[State] may, on such conditions as may be determined by the Excise Commissioner, be deemed to be a license granted under this Act.

1These words within square brackets were substituted for the words "A licensed vendor" by s. 14(2) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2See foot -note 2 on page 6, ante.

3See foot -note 5 on page I, ante.

4Sub-section (4) was substituted for the original sub-section by s. 14(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

5The words within square brackets substituted by Bengal Excise (Amendment) Act, 1973 (West Ben. Act IV of 1973).

6These words within square brackets were added to proviso (I) of s. 20 by s. 11(a) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

7Clause (1a) was inserted by s. 11(b) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

8This word within square brackets was substituted for the word "Province" by paragraph 4(1) of the Adaptation of Laws Order, 1950.



(Chapter IV.-Manufacture, Possession and Sale.-Section

of 1909.]

The Bengal Excise Act, 1909  
(2) a cultivator or owner of any hemp plant (Cannabis sativa) may sell, without a license, those portion of the plant from which an intoxicating drug can be manufactured or produced, to any person licensed under this Act to deal in the same, or to any officer whom the Excise Commissioner may authorize to purchase or receive the same;

(3) no license shall be required for any of the following sales, namely:-

(a) the sale of foreign liquor lawfully procured by any person for his private use-when such sale is made by such person himself or on his behalf upon his quitting a station, or on behalf of his representatives in interest after his decease;

(b) the sale of tari, [lawfully possessed] by a person in possession of the tree from which it was drawn, to a person licensed under this Act to manufacture or sell tari;

(c) the sale of tari 2[lawfully possessed and] intended to be used in the manufacture of gur or molasses; or

(d) the sale of tari 2[lawfully possessed and] intended to be used in the manufacture of bread to a person holding . a permit to use tari for the purpose of making bread; 3[or

(e) the sale of tari lawfully possessed and intended to be used solely for the preparation of food for domestic consumption and not-

(i) 4[as an intoxicating article], or (ii) for the preparation of any intoxicating article, or (iii) for the preparation of any article for sale.]

<sup>1</sup>The words "lawfully possessed" were inserted in proviso (3)(b) of s. 20 by s. II(c) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>2</sup>The words "lawfully possessed and" were inserted in proviso (3)(c) and (d) of s. 20 by s. 11(d), *ibid*.

<sup>3</sup>The portions enclosed within square brackets beginning with the word "or" and containing clause (e) were added by s. II(e), *ibid*.

<sup>4</sup>See foot-note 6 on page 14, *ante*.



[Ben. Act V  
18

21. Within the limits of any military cantonment, and within such distance from those limits as the [Central Government] may in any case prescribe, no license for the manufacture or sale of liquor shall be granted, except with the previous consent of the Commanding Officer.

22.(1) The [State Government] may grant to any person, on such conditions and for such period as it may think fit, the (Chapter N.-Manufacture, Possession and Sale.-Section 21-23.)

exclusive privilege-

Manufacture and sale of liquor in or near cantonments.

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

Grant of exclusive privilege of manufacture and sale of country liquor or intoxicating drugs.

and

and supplying by wholesale

any drug (e) of manufacturing selling retail, country liquor or intoxicating within any specified local area:

Provided that public notice shall be given of the intention to grant any such exclusive privilege, and that any objections made by any person, residing within the area affected shall be considered before an exclusive privilege is granted.

(2) No grantee of any privilege under sub-section (1) shall exercise the same unless or until he has received a license in that behalf from the Collector [or the Excise Commissioner].

Transfer of exclusive privilege.

23. (1) A grantee of an exclusive privilege under section 22 shall not let or assign the same or any portion thereof unless he is expressly authorized, by a condition made under that section, to do so.

(2) Such letting or assignment shall be made only to a person approved by the Collector or (if the letting or assignment extends to more than one district) the Excise Commissioner.

(3) The lessee or assignee shall not exercise any rights as such unless and until the Collector has, upon his application, granted him a license to do so.

**These** words within square brackets were substituted for the words "Local Government" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>2</sup>See foot-note 5 on 'page I, ante.

<sup>3</sup>These words within square brackets were added by s. 12 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

(Chapter IV.-Manufacture, Possession and Sale.-Section 24-  
25.)

24. Every person who manufactures under a license granted or sells any [intoxicant] under this Act Maintenance and use of measures, weights and

(a) shall supply himself with 2[such standard measures, instruments by licensed manufacturers and vendors.  
standard weights, measuring instruments and weighing instruments, duly stamped and verified in accordance with the provisions of the West Bengal Standards of Weights and Measures (Enforcement) Act, 1958, and such other instruments as the Excise Commissioner may prescribe] and shall keep the same in good condition; and

West Ben.  
Act XXIII of  
1958.

(b) when such measures, weights and instruments have been so prescribed, shall, on the requisition of any 3[officer referred to in clause (a), clause (b) or clause (c) of section 66], measure, weigh or test any [intoxicant] in his possession, at such time and in such manner as such officer may require.

25. (1) No person who is licensed to sell foreign liquor or Employment of children or country spirit for consumption on his premises shall, women by licensed during the hours in which such premises are kept open for vendors. business, employ or permit to be employed, either with or without remuneration, any 4[person under the age of twenty-one years], in any part of such premises in which such liquor or spirit is consumed by the public.

(2) No person who is licensed to sell foreign liquor 5[or country spirit] for consumption on his premises shall, 6[\* \* \*],

during the hours in which such premises are kept open for business,

1See foot-note 2, on page 6, ante.

2These words and figures within square brackets were substituted for the words "such measures, weights and instruments as the Excise Commissioner may prescribe" by s. 15(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act xxxiv of 1965).

3The words, letters, figures and brackets within square brackets were substituted for the words "Excise Officer duly empowered by the Collector in this behalf" by s. 15(2) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act xxxiv of 1965).

4These words within square brackets were substituted for the words "child under the age of fourteen years" by s. 16(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act xxxv of 1965).

5These words within square brackets were inserted by s. 16(2)(a), *ibid.*

6The words "without the previous written permission of the Excise Commissioner" were omitted by s. 16(2)(b), *ibid.*

(Chapter N.-Manufacture, Possession and Sale.-Section Chapter V.-Duty.-

26.-

Section 27.)

employ or permit to be employed, remuneration,  
any woman,  
in any part of such premises  
consumed by the public.

either with or without

10 which such  
liquor [or spirit]

is

\* \*  
\* \*

\*  
\*

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\*]

Power to close  
shops  
temporarily.

26. (1) The District Magistrate or a Subdivisional Magistrate, or (in Calcutta) the 4[Chief Metropolitan Magistrate] or the Commissioner of Police, may, by notice in writing to the licensee require that any shop in which any 5[intoxicant] is sold shall be closed at such times or for such period as such Magistrate or Commissioner of Police may think necessary for the preservation of the public peace.

(2) If any riot or unlawful assembly is apprehended or occurs in the vicinity of any shop in which any 5[intoxicant] is sold, any Magistrate, or any Police Officer above the rank of constable who is present, may require such shop to be kept closed for such period as he may think necessary.

(3) When any Magistrate or Police Officer makes a direction under sub-section (1) or sub-section (2), he shall forthwith inform the Collector of his action and his reason therefor.

CHAPTER V.

DUTY.

Power to  
impose duty on  
import, export,  
transport and  
manufacture.

27. (1) 6[An excise duty or a countervailing duty, as the case may be,] at such rate or rates as the 7[State Government] may direct, may be imposed, either generally or for any specified local area, on-

- (a) any excisable article imported, or
- (b) any excisable article exported, or

1These words within square brackets were inserted by s. 16(2)(c) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2Sub-section (3) was omitted by s. 16(3), *ibid.*

3Sub-section (4) was omitted by s. 16(4), *ibid.*

4The words within square brackets were substituted for "Chief Presidency Magistrate" by the Bengal Excise (Amendment) Act 1983 (West Ben. Act XXXVIII of 1983).

5See foot-note 2 on page 6, *ante.*

6These words within square brackets were substituted for the words "A duty" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

7See foot -note 5 on page 1, *ante.*

## (Chapter V.-Duty.--Section 28.)

- (c) any excisable article transported, or
- (d) any excisable article (other than tari) manufactured under any license granted in respect of clause (a) of section 13, or
- (e) any hemp plant (*Cannabis sativa*) cultivated, or any portion of such plant collected, under any license granted in respect of clause (b) or clause (c) of section 13, or
- (f) any excisable article manufactured in any distillery or brewery licensed, established, authorised or continued under this Act.

Explanation.-Duty may be imposed on any article under this sub-section at different rates [according to the purpose for which such article is intended to be used] according to the places to which such article is to be removed for consumption, or according to the varying strengths and quality of such article.

(2) 2[An excise duty 3\* \* \* \* \*] at such rate or rates as the 4[State Government] may direct, may be imposed, either generally or for any specified local area, on any tari drawn under any license granted under section 145[\*].

6[\* \* \* \* \*]

28. Subject to any rules made under section 86, clause (12) ways of any duty imposed under section 27 may be levied in any of the levying such following ways:-

- (a) on an excisable article imported,-
  - (i) by payment (upon or before importation) in 7[West Bengal] or in the 8[State] or territory from which the article is brought, or
  - (ii) by payment upon issue for sale from a warehouse established, authorized .or continued under this Act;

[These words within square brackets were inserted by s. 17(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2The Words "An excise duty or a countervailing duty, as the case may be", were substituted for the words "A duty" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

3The words "or a countervailing duty, as the case may be", were omitted by s. 17(2)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

4See foot-note 5 on page I, ante.

5The word, figure and brackets "sub-section (1)" were omitted by s. 17(2)(b) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

6Sub-section (3) was omitted by s. 2 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

7See foot-note 3 on page I, ante.

8See foot-note 8 on page 16, ante.

[Ben. Act V (Chapter V.-Duty.-Section 28.)  
22 The Bengal Excise Act, 1909.

- (b) on an excisable article exported,-  
by payment in '[West Bengal] or In the 2[State] or  
territory to which the article is sent;
- (c) on an excisable article transported,-  
(i) by payment in the district from which the article is sent, or  
(ii) by payment upon issue for sale from a warehouse  
established, authorized, or continued under this Act;
- (d) on intoxicating drugs manufactured, cultivated or  
collected,-  
(i) by a rate charged upon the quantity manufactured  
under a license granted in respect of the provision of  
section 13, clause (a), or issued for sale from a warehouse  
established, authorized or continued under this Act, or  
(ii) by 3[a rate assessed on the area covered by, or on the quantity  
or outturn of, the crop cultivated or collected, under] a  
license granted in respect of the provisions of section 13,  
clause (b) or clause (c);
- (e) on spirit or beer manufactured in any distillery or  
brewery licensed, established, authorized or continued  
under this Act,-  
(i) by a rate charged upon the quantity produced in or issued from  
the distillery or brewery, as the case may be, or issued for  
sale from a warehouse established, authorized or continued  
under this Act, or  
(ii) 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 4[State Government] may prescribe; and

<sup>1</sup>See foot-note 3 on page I, ante.

<sup>2</sup>See foot-note 8 on page 16, ante.

<sup>3</sup>The words within square brackets in sub-clause (ii) of clause (d) of s. 28 were substituted for the words "an acreage rate levied on the cultivation or collection of the hemp plant (*Cannabis sativa*) under" by s. 13 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>4</sup>See foot-note 5 on page I, ante.



of 1909.]  
The Bengal Excise Act, 1909 (Chapter V.-Duty.-Sections 29, 29A.)

(f) on tari drawn under a license granted under section 14, sub-section (l),-by a tax on each tree from which the drawing of tari is permitted:

Provided that, where payment is made upon the issue of an excisable article for sale from a warehouse, it shall be at the rate of duty in force on the date of issue of such article from such warehouse;

Provided also that no tax shall be levied in respect of any tree from which tari is drawn only for the manufacture of gur or molasses and under such special conditions as the [Excise Commissioner] may prescribe.

29. Instead of, or in addition to, any duty leviable under this Act, the [State Government] may accept payment of a sum in consideration of the grant of any exclusive privilege under section 22.

329A. (I) Until provision to the contrary is made by [Parliament] the [State] Government may continue to levy any duty to which this section applies which it was lawfully levying immediately before the commencement of [the Constitution] under this Chapter as then in force.

(2) The duties to which section applies are-

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

(b) any duty on an excisable article produced outside India- and imported into the [State] whether across a customs frontier as defined by the Central Government or not;

<sup>1</sup>The words "Excise Commissioner" in section 28 (second proviso) were substituted for the word "Board" by s. 5(3) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>2</sup>See foot-note 5 on page 1, ante.

<sup>3</sup>Section 29A was inserted by paragraph 3 of, and Schedule IV to, Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>4</sup>This word within square brackets was substituted for the words "the Central Legislature" by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

<sup>5</sup>This word within square brackets was substituted for the word "Provincial" by paragraph 4(I), *ibid.*

<sup>6</sup>These words within square brackets were substituted for the words and figures "Part III of the Government of India Act, 1935" by paragraph 3 and the Eleventh Schedule, *ibid.*

<sup>7</sup>See foot -note 8 on page 16, ante.



(Chapter VI.-Licenses, Permits and Passes,-Sections 30-31.)  
The Bengal Excise Act, 1909.

1(C) any duty levied on medicinal or toilet preparations containing alcohol.

(3) Nothing in this section shall authorize the levy by the 2[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.

### LICENSES, PERMITS AND PASSES.

330. (1) The State Government may, subject to such conditions and restrictions as may be prescribed, select, from time to time, new sites in any local area for grant of a license for the retail sale of spirit at such new site or in the vicinity thereof having regard to public demand.

(2) Upon selection of the new sites under sub-section (1), the Collector may, subject to the provisions of section 37A, grant a license to a person for the retail sale of spirit at the new site or in the vicinity thereof for a period of settlement.

3Selection of  
new sites for  
grant of  
licenses.

431. Unless the State Government or the Excise Commissioner otherwise directs, the Collector may, on the expiry or the period of validity of licenses for the retail sale of spirit at the existing sites grant licenses for the retail sale of spirit at the existing sites or, if necessary, in the vicinity thereof for the next period of settlement in such manner and subject to such conditions as may be prescribed.

1Clause (c) was inserted by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

2See foot-note 5 on page 23, ante.

3Substituted by s. 2(2) of the West Bengal Taxation Laws (Amendment) 1993 (Act IV of 1993).

4Grant of  
licenses at  
existing  
sites.

4Substituted by s. 2(3) of the West Bengal Taxation Laws (Amendment) 1993 (Act IV of 1993).

Act,

Act,

of 1909.]  
The Bengal Excise Act, 1909.

25

(Chapter VI.-Licenses, Permits and Passes.-Sections 32-36A.)

22

[Omitted]

Time for preparation and publication of such list ..

Submission of objections and opinions to Collector.

[Omitted]

Grant of licenses by Collector, and submission of list of objections and opinions to Excise Commissioner.

[Omitted]

[Omitted]

Finality of decision of Excise Commissioner or State Government.

West Ben. Act XXXIII of 1951.

35A. [Omitted]

Definition.

236. The provisions of section 30 and 31 as to licenses for the retail sale of spirit shall also be applicable to the licenses for the retail sale of such other intoxicants as the State Government may, by order, specify, in West Bengal generally or in such local area as may be specified in such order.

2Application of section 30 and section 31 to licenses for retail sale of intoxicants other than spirit.

36A. (Repealed by Bengal Excise (Amendment) Act, 1979.)

Omitted by the West Bengal Taxation Laws (Amendment) of 1993).

Act, 1993 (Act IV

2Substituted by s. 2(9) of the West Bengal Taxation Laws (Amendment) 1993 (Act IV of 1993).

Act.

The Bengal Excise Act, 1909.

(Chapter VI.-Licenses, Permits and Passes.-Sections 37-38.)

37. Notwithstanding anything contained in section 30 or section 36, the Collector may, in such manner and subject to such conditions and restrictions as may be prescribed, grant license to-

Exemption of certain licenses from section 30 or section 36.

- (a) any person, for the retail sale of any intoxicant during any period not exceeding six months; or
- (b) any person, for the sale of any denatured spirit; or
- (c) any person, for the retail sale of any intoxicant in substitution for and for the remainder of a license which has been cancelled, withdrawn or surrendered before the expiration of the period for which it was granted or which has lapsed on the death of the person to whom it was granted; or
- (d) any medical practitioner, chemist, druggist, apothecary or keeper of a dispensary, for the retail sale of any intoxicant for medicinal purposes; or
- (e) any person in charge of a military canteen or a canteen established by or for the Border Security Force for sale of Foreign liquor to the military personnel or the personnel of Border Security Force.

2[37 A.- (1) Before granting a license for the sale of an intoxicant other than a license referred to in sub-section (2) of section 22, the Collector shall select, in such manner and subject to such restrictions as the State Government may prescribe, a person to whom such license may be granted].

Selection of persons to whom licenses may be granted.

(2) [Omitted by the Bengal Excise (Amendment) (West Ben. Act XII of 1979).]

Act, 1979

38. (1) Every license, permit or pass granted under this Act-

(a) shall be granted-

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

(i) on payment of such fees (if any) 3[as the State Government may fix],  
and

1Substituted by s. 2(10) of the West Bengal Taxation Laws (Amendment) 1993 (Act IV of 1993).

Act,

2Amendments and adaptations made by the Bengal Excise (Amendment) 1973 (West Ben. Act IV of 1973).

Act,

3These words within square brackets were inserted by s. 25(1)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

of 1909.]

(Chapter VI.-Licenses, Permits and Passes.-Sections 39-42.)

(ii) subject to such restrictions and on such conditions I[as the State Government may impose], and

(b) shall be in such form and contain such particulars, 2[State Government] may direct.

(2) Every license, permit or pass under this Act shall be granted for such period (if any) as may be prescribed by rule made by the 3[State Government] under section 85, 4[sub-section (2),] clause (e).

39. (Continuance of licenses granted under former law) Rep. by s. 14 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VJJ of 1914).

40. Any authority granting a license under this Act may require the grantee to execute a counterpart agreement in conformity with the tenor of his license, and to give such security for the performance of such agreement, or to make such deposit in lieu of security, as such authority may think fit.

Counterpart agreement by licensee, and security or deposit.

41. (1) No license 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 defects, irregularities and omissions.

(2) The decision of 7[\*\*\*] the 2[State Government] as to what is a technical defect, irregularity or omission, shall be final.

42. (1) Subject to such restrictions as the 3[State Government] may prescribe 5[by rule made under section 85, sub-section (2), clause (i),] the authority' who granted any license, permit or pass under this Act may cancel or suspend it-

(a) if it is transferred or sublet by the holder thereof without the permission of the said authority; or

Power to cancel or suspend license, permit or pass.

(b) if any duty 6[, tax] or fee payable by the holder thereof be not duly paid; or

These words within square brackets were inserted by s. 25(1)(b) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>2</sup>See foot-note 5 on p. 7, ante.

<sup>3</sup>See foot-note 5 on p. 1, ante.

<sup>4</sup>These word, figure and brackets within square brackets were inserted by s. 25(2) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>5</sup>These words, figures and brackets within square brackets were inserted by s. 26(a), *ibid.*

<sup>6</sup>The comma and the word within square brackets were inserted by s. 26(b), *ibid.*

<sup>7</sup>omitted by the West Bengal Taxation Laws (Amendment) Act, 1993 (Act IV of 1993).

(Chapter VI-Licenses, Permits and Passes.-Section 42.)

- (c) in the event of any breach by the holder thereof, or by any of his servants, or by anyone acting on his behalf with his express or implied permission, of any of the terms or conditions thereof; 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 offence punishable under the Trade and Merchandise Marks Act 1958<sup>43</sup> or under any of sections 479 to 489 of the Indian Penal Code, or under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955<sup>16</sup>; or
- (e) if the holder thereof is subjected to any penalty under Chapter XIV of the Customs Act, 1962; or
- (f) where a license, permit or pass has been granted on the application of the holder of an exclusive privilege granted under section 22, on the requisition in writing of such holder; or
- (g) if the conditions of the license, permit or pass provide for such cancellation or suspension at will.

(2) When a license, permit or pass held by any person is cancelled under clause (a), clause (b), clause (c), clause (d) or clause (e) of sub-section (1) the authority aforesaid may cancel any other license, permit or pass granted to such person<sup>4</sup> [by, or by the authority of, the State Government] under this Act, or under any law for the time being in force relating to excise, or under the Opium Act, 1878.

(3) The holder of a license, permit or pass shall not be entitled to any compensation for its cancellation or suspension under this section, or to the refund of any fee paid or deposit made in respect thereof.

<sup>1</sup>The words and figures "under the Dangerous Drugs Act, 1930, or" were inserted by s. 40 of, and Schedule II to, the Dangerous Drugs Act, 1930 (2 of 1930).

<sup>2</sup>These words, figures and brackets within square brackets were substituted for the words and figures "or under the Merchandise Marks Act, 1889, or under any section which has been introduced into the Indian Penal Code by section 3 of that Act" by s. 26(c) of the Bengal Excise (Amendment) Act, 1955 (West Ben. Act XXXIV of 1965).

<sup>3</sup>The clause was substituted for clause (e) by the Bengal Excise (Amendment) Act, 1983 (Ben. Act XXXVIII of 1983) under section 5 and effect was given from 1st day of February, 1963.

<sup>4</sup>The words "by or by the authority of, the Provincial Government" were originally inserted by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937, and thereafter the word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.



The Bengal Excise Act, 1909.  
of 1909.]

(Chapter VI.-Licenses, Permits and Passes.-Section 43.)

'43. (1) Whenever the authority which granted any license, permit or pass under this Act considers that the license, permit or pass should be withdrawn for any cause other than those specified in section 42, it may, subject to such restrictions (if any) as the State Government may prescribe rule under section 85, withdraw the license, permit or pass either-

(a) on the expiration of fifteen days' notice in writing of its intention to do so, or

(b) forthwith, without notice, after recording its reasons in writing for doing so.

(2) When a license, permit or pass is withdrawn under sub-section (1), there shall be paid to the holder of the license, permit or pass, as the case may be, the amount (if any) deposited as security or in advance as fees in respect of the unexpired period of the license, permit or pass together with compensation amounting to fifteen days' average fees payable in respect of the license, permit or pass calculated in the manner specified in sub-section (3):

Provided that where a license, permit or pass is withdrawn without notice the amount of such compensation shall be twice the amount of such average fees.

(3) The amount of fifteen days' average fees referred to in sub-section (2) shall be calculated in the following manner, that is to say,-

(i) where the fees in respect of the license, permit or pass have been fixed by auction, the amount of fifteen days' average fees shall bear to the total amount of fees so fixed the same proportion as the period of fifteen days bears to the total period of the license, permit or pass;  
and

(ii) in other cases the amount of fifteen days' average fees shall be the average for fifteen days of the fees actually paid in respect of the license, permit or pass during a period of three months or during the actual period whichever is less, immediately preceding withdrawal of the license, permit or pass.



(Chapter VI.-Licenses, Permits and Passes.-Sections 44-44A.- Chapter VII.-Departmental Management or Transfer.-Section 45.)

Surrender of  
license.

44. 1[(1) Any holder of a license granted under this Act to sell  
an 2[intoxicant] may, unless his license is liable to cancellation or  
suspension under section 42, surrender the same on-

3(i) the expiration of a period of three months, or such  
shorter period as the Collector may allow, after  
giving to the Collector a notice in writing of his  
intention so to do, and

(ii) payment of the fees payable for the license for the  
whole period for which it would have been current  
but for such surrender:

Provided that, if the Excise Commissioner is satisfied that there  
is sufficient reason for surrendering a license, he may remit to the  
holder thereof the sum s6 payable on surrender, and any fees paid in,  
advance, or any portion or such sum or fees.]

(2) Sub-section (1) shall not apply in the case of a license for the sale of any  
country liquor or intoxicating drug in the exercise  
of  
an exclusive privilege granted under section 22.

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 .

. 44A. No person to whom a license 5[or permit] has been granted under  
this Act shall have any claim to the 6[renewal thereof],  
or, save as provided in section 43, any claim to compensation on the  
determination thereof.

## CHAPTER VII.

### DEPARTMENTAL MANAGEMENT OR TRANSFER.

45. If any holder of a license granted under this Act, or any person to whom  
an exclusive privilege has been granted under  
section 22, contravenes any provision of this Act or any rule made  
hereunder, or makes default in complying with any condition  
imposed upon him by such license or privilege, or

<sup>1</sup>This sub-section (1) of s. 44 was substituted for the original sub-section (1) by s. 15 of  
the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914),

<sup>2</sup>See foot-note 2 on page 6, ante.

<sup>3</sup>Clause (i) was substituted for the original clause (i) by s. 28 of the Bengal  
Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>4</sup>Section 44A was inserted by s. 16 of the Bengal Excise (Amendment) Act,  
1914 (Ben. Act VII of 1914),

<sup>5</sup>These words within square brackets were inserted by s. 29(1) of the  
Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965),

The Bengal Excise Act, 1909.  
of 1909.]

6These words within square brackets were substituted for the words  
"renewal of such license" by s. 29(2), *ibid.*

(Chapter VII.-Departmental Management or Transfer.-  
Section 45.-Chapter VIII .-Offences and Penalties.-Section 46.)

if any holder of a license granted under this Act surrenders the same under section 44,

the Collector may (in the case of a license, after the cancellation or surrender thereof, and, in the case of an exclusive privilege, at any time)-

(a) take the grant under management, at the risk and loss of the person to whom it was made, or

(b) transfer the unexpired portion of the grant, at the risk and loss of the said person, to any other person:

\* \* \* \* \*

#### CHAPTER VIII.

#### OFFENCES AND PENALTIES.

246. Whoever in contravention of this Act, or any rule, notification or order made, issued or given, or license, permit or pass granted, under this Act,-

3(a) manufactures intoxicant (including bakhar, but excluding spirit or other intoxicating drugs), or

(b) imports, exports, transports, possesses or sells any intoxicant (including bakhar but excluding spirit or other intoxicating drugs), or]

4(C) \*

(d) bottles any liquor 5[other than spirit] for purposes of sale, or

(e) removes any 6[intoxicant] from any distillery, brewery, warehouse or other place of storage licensed, established, authorised or continued under this Act,

Penalty for unlawful import, export, transport, manufacture, etc. of intoxicant other than spirit or intoxicating drug and collecting or selling same, bottling liquor and removing intoxicant etc.

<sup>1</sup>The proviso to s. 45 was repealed by s. 17 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>2</sup>Section 46 and section 46A substituted by s. 5 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979) and further amended by s. 6 and s.7 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>3</sup>The words and brackets within square brackets were substituted by the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>4</sup>omitted by the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>5</sup>These words within square brackets were inserted by s. 6 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>6</sup>See foot-note 2 on page 6, ante.

The Bengal Excise Act, 1909.  
of 1909.]

(Chapter VIII.-Offences and Penalties.-Section 46A.)

[shall be punishable with imprisonment for a term which may extend to one year and with fine which may extend to one thousand rupees.]

246A. Whoever in contravention of this Act or of any rule, notification or order made, issued or given, or a license, permit or pass granted under this Act,-

Penalty for unlawful manufacture of spirit or transport etc. of intoxicating drug, cultivation of hemp, use and possession of materials for manufacture of spirit and intoxicating drug.

3[(a) manufactures any spirit or intoxicating drug other than bakhar or cultivates hemp plant (*Cannabis sativa* L.) or]

(b) uses, keeps or has in his possession any material, still, utensils, implements or apparatus whatsoever for the purpose mentioned in clause (a), or

3[(C) imports, exports, transports, possesses or sells spirit or intoxicating drug other than bakhar, or]

4[(CC) bottles spirit for the purpose of sale, or]

(d) works any distillery or brewery, or

(e) establishes any distillery, brewery or warehouse 4[or

(f) collects or sells any portion of hemp plant (*Cannabis sativa* L.) from which an intoxicating drug may be manufactured or produced];

3[shall be punishable,-

(i) in the case of an offence under clause (c) or clause (f), when the value of the spirit, intoxicating drug or hemp plant (*Cannabis sativa* L.) is less than two thousand rupees, with imprisonment for a term which may extend to two years and with fine:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be,-

(1) for the first offence, for less than one month, and

(2) for the second and for every subsequent offence, for less than three months;

<sup>1</sup>These words within square brackets were substituted by s. 6 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>2</sup>See foot-note 2 at page 31, ante.

<sup>3</sup>The words within square brackets substituted by s. 7 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>4</sup>This clause within square brackets was inserted by s. 7 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

(Chapter VI 111 .-Offences and Penalties.-Sections 46B, 47.)

- (ii) in any other case, with imprisonment for a term which may extend to five years (but shall not be for less than six months) and with fine:

Provided that for special and adequate reasons to be recorded in the judgement of the court, such imprisonment may be for less than six months but shall not be for less than three months.]

146B. (1) Where any offence punishable under this Act is committed by a Company, the Company and every Director, Manager, Secretary or agent of the Company, unless such Director, Manager, Secretary or agent proves that the offence was committed without his knowledge or consent, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Offences by  
Companies.

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

Explanation.-For the purposes of this section-

- (a) "Company" means a body corporate and includes a firm or other association of individuals; and  
(b) "Director, in relation to a firm" means a partner of the firm.

47. In prosecutions under section 46 2(or section 46 A] it may be presumed, unless and until the contrary is proved, that the accused person has committed an offence punishable 2(under section 46 or section 46A, as the case may be] in respect of-

- (a) any 3(intoxicant], or  
(b) any still, utensil, implement or apparatus whatsoever for the manufacture of any 3(intoxicant] other than tari, or  
(c) any materials which have undergone any process towards the manufacture of an 3(intoxicant] or from which an 3(intoxicant] has been manufactured,

Presumption as  
to offence  
where posses  
sion is not  
satisfactorily  
accounted for.

<sup>1</sup>Section 46B substituted for section 46A vide section 6 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

<sup>2</sup>Inserted by s. 3 of the Bengal Excise (Second Amendment) Ben. Act XL of 1979).

Act, 1979 (West

<sup>3</sup>See foot-note 2 of p. 6, ante.

The Bengal Excise Act, 1909.  
of 1909.]

(Chapter VI/1.-Offences and Penalties.-Sections 48, 48A.)

for the possession of which he fails to account satisfactorily. 1[48.

Whoever-

Penalty for  
altering or  
attempting to  
alter  
denatured  
spirit.

(a) alters or attempts to alter, by any means whatsoever,  
any denatured spirit, or

(b) has in his possession any spirit which has been and  
which he knows or has reason to believe to have been,  
derived from denatured spirit,

so that such spirit may be used for human consumption internally,  
whether as a beverage or medicine or in any other way whatsoever,

shall be liable in case 'of clause (a) to imprisonment for a  
term which may extend to 2[five years and to fine,] and in  
case of clause (b) to imprisonment for a term which may  
extend to 2[two years and to fine:]

2[Provided that in the absence of special and adequate reasons to the  
contrary to be recorded in the judgment of the court, such imprisonment shall be,-

(1) in the case of clause (a), for the first offence, for not less than three  
months, and for the second and for every subsequent offence, for .not less than six  
months, and

(2) in the case of clause (b), for the first offence, for not less than one month,  
and for the second and for every subsequent offence, for not less than three  
months.]

Presumption as  
to offence under  
section 48 in  
certain

348A. In prosecutions under section 48, when the accused person  
is proved to have been in possession of any spirit which is or contains,  
or has been derived from denatured spirit, and in respect of which any  
such alteration or attempt as is referred to in section 48 has been made, it  
may, from the mere fact of such possession, be presumed, unless and  
until the contrary is proved, that such person-

(i) has himself made such alteration or attempt, or

(ii) knows or has reason to believe that such alteration or  
attempt has been made.

'Section 48 substituted by s. 8 of the Bengal Excise (Amendment) further  
amended by s. 8 of the Bengal Excise (Amendment) Act, 1983.

2The words within square brackets substituted  
(Amendment) Act, 1983.

3Section 48A was inserted by s. 21 of the Bengal Excise (Amendment)  
(Ben. Act VII of 1914).

Act, 1979 and

by the Bengal Excise

Act, 1914

(Chapter VIII.-Offences and Penalties.-Sections 48B-50.)

148B. In any prosecution under this Act it may be presumed, unless and until the contrary is proved, that any spirit which contains 2[any denaturant different in kind, Quality or quantity from such as may be prescribed by rule made under clause (3) of section 86 for denaturing spirit, has been derived from denatured spirit by alteration.]

Presumption as to any spirit which contains any denaturant

49. If any licensed manufacturer or licensed vendor, or any person in his employ and acting on his behalf,

mixes,<sup>1</sup> or permits to be mixed, with any 3[intoxicant] manufactured, sold or kept or exposed for sale by him, any noxious drug or any article prohibited by rule made under section 86, clause (9), sub-clause (i), and such mixing does not amount to an offence punishable under section 272 of the Indian Penal Code, 4[or

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

Act XLV of 1860.

has in his possession any 3[intoxicant] in respect of which such admixture has been made,]

he shall be liable to imprisonment for a term which may extend to 5[eighteen months], or to fine which may extend to 6[five thousand rupees], or to both.

50. If any licensed manufacturer or licensed vendor, or any person in his employ and 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 be country liquor, and such sale does not amount to an offence punishable under section 417 or section 418 of the Indian Penal Code, or

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

Act XLV of 1860.

(b) marks any bottle, case, package or other receptacle containing country liquor, or the cork of any such bottle, or deals with any bottle, case, package or other receptacle containing country liquor, with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, and such marking or dealing does not amount to an offence punishable under section 482 of the said Indian Penal Code,

<sup>1</sup>Section 48B was inserted by s. 21 of the the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

Act XLV of 1860.

<sup>2</sup>These words within square brackets were substituted for the words "any quantity of any denaturant is, or has been derived from denatured spirit" by s. 33 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>3</sup>See foot-note 2 on page 6, ante.

<sup>4</sup>These words within square brackets were inserted by s. 22 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>5</sup>These words within square brackets were substituted for the words "three months" by s. 34(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>6</sup>These words within square brackets were substituted for the words "one thousand rupees" by s. 34(2) *ibid.*

The Bengal Excise Act, 1909.  
of 1909.]

(Chapter VIII.-Offences and Penalties.-Section 51.)

he shall be liable to imprisonment for a term which may extend to [one year], or to fine which may extend to 2[two thousand] rupees, or to both.

Penalty for certain unlawful acts of licensed vendors or their servants.

51. (1) If any licensed vendor, or any person in his employ and acting on his behalf,-

3(a) employs, or permits to be employed, in any part of his licensed premises referrep to in section 25, any woman or other person in contravention of that section; or

(b) sells any 4[intoxicant] to a person who is drunk or intoxicated; or

(c) sells or delivers any spirit or intoxicating drug to any .5[person] apparently under the age of 6[twenty-one years,] whether for consumption by such 5[person] or by any other person, and whether for consumption on or off the premises of such vendor; or

(d) permits drunkenness, intoxication, disorderly conduct or gaming on the premises of such vendor; or

(e) permits any persons whom he knows, or has reason to believe, to have been convicted of any non-bailable offence, or who are reputed prostitutes, to meet, or any such person to remain, on the premises of such vendor, whether for the purposes of crime or prostitution or not,

he shall be liable to 7[imprisonment for a term which may extend to six months or to fine which may extend to two thousand rupees or to both].

(2) When any licensed vendor, or any person in his employ and acting on his behalf, is charged with permitting drunkenness or intoxication on the premises of such vendor, and it is proved that

**IThese** words within square brackets were substituted for the words "three months" by s. 35(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2These words within square brackets were substituted for the words "five hundred" by s. 35(2), *ibid.*

3Clause (a) was substituted for the original clause (a) by s. 36(1), *ibid.*

4See foot-note 2 on page 6, *ante.*

5Th is word was substituted for the word "child" by s. 36(2)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965) ..

6The words "sixteen years" was first substituted for the words "fourteen years" by s. 2 of the Bengal Excise (Amendment) Act, 1922 (Ben. Act VII of 1922); thereafter the words within square brackets were substituted for the words "sixteen years" by s. 26(2)(b), *ibid.*

7These words within square brackets were substituted for the words "fine which may extend to five hundred rupees" by s. 36(3), *ibid.*

(Chapter V/11 .-0ffences and Penalties.-Sections 52-54.)

any person was drunk or intoxicated on such premises, it shall lie on the person charged to prove that the vendor and the person employed by him took all reasonable steps for preventing drunkenness or intoxication on such premises. .

52. If any person, without lawful authority, has in his possession any quantity of any l[intoxicant], knowing the same to have been unlawfully imported, transported or manufactured, or knowing that the prescribed duty has not been paid thereon, he shall be liable to imprisonment for a term which may extend to 2[two years and to fine].

Penalty for  
l^te:SaiC; et^1 irm^f  
respect of  
which aD  
been  
committed.

53. (1) If any chemist, druggist, apothecary or keeper of a dispensary allows any l[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 liable to imprisonment for a term which may extend to 3[one year], or to fine which may extend to 4[three thousand rupees], or to both.

Penalty for  
consumption  
in chemist's  
shop, etc.

(2) If any person not employed as aforesaid consumes any such '[intoxicant] on such premises, he shall be liable to 5[imprisonment for a term which may extend to three months or to fine which may extend to one thousand rupees or to both].

54. If any holder of a license, permit or pass granted under this Act, or any person in his employ and acting on his behalf, fails to produce such license, permit or pass on the demand of any officer duly empowered by the 6[State Government], by notification, to make such demand shall be liable to fine which may extend to 7[one thousand] rupees.

Penalty for  
failing to  
produce  
license etc.  
by licensee  
or his  
servants.

<sup>1</sup>See foot-note, 2 on page 6, ante.

<sup>2</sup>These words within square brackets were substituted for the words "one year and shall also be liable to fine which may extend to two thousand rupees" by s. 9 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>3</sup>These words within square brackets were substituted for the words "three months" by s. 38(1)(a), *ibid*.

<sup>4</sup>These words within square brackets were substituted for the words "one thousand" by s. 36(1)(b), *ibid*.

<sup>5</sup>These words within square brackets were substituted for the words "fine which may extend to two hundred rupees" by s. 38(2), *ibid*.

<sup>6</sup>New s. 54 substituted for earlier section by s. 9 of the Bengal (Amendment) Act, 1979 (West Ben. Act XII of 1979).

<sup>7</sup>The word 'one' substituted for the word 'two' by the (Amendment) Act, 1979 (West Ben. Act XII of 1979).

Excise

Bengal Excise

(Chapter VIII.-Offences and Penalties.-Sections 54A-56.)

Penalty for  
contravention of  
sections 85 and  
86 and  
conditions of  
license, etc.

1[54A. If any holder of a license, permit or pass granted under this Act, or any person in his employ and acting on his behalf,-

- (a) in any case not provided for in section 46 and 46A wilfully contravenes any rule made under section 85 or section 86, or
- (b) wilfully does any act, in breach of any of the conditions of the license, permit or pass, for which a penalty is not prescribed elsewhere in this Act,

shall be liable to fine which may extend to 2[five thousand rupees].

Import,  
export, transport,  
manufacture,  
sale or  
possession by  
one person on  
account of  
another.

55. (1) When any 3[intoxicant] has been 4[imported, exported, transported,] 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 4[import, export, transport,] 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 4[imported, exported, transported,] manufactured or sold by, or to be in the possession of, such other person.

(2) Nothing in sub-section (1) shall absolve any person who 4[imports, exports, transports,] manufactures, sells or has possession of an intoxicant on account of another person from liability, to any punishment under this Act for the unlawful 4[import, export, transport,] manufacture, sale or possession of such article.

56. When any offence punishable under section 46, section 49, section 50, section 51, section 52, section 54 [or section 54A] is committed by any person in the employ and acting on behalf of the holder of a license, permit or pass granted under this Act, such holder shall also be 5[deemed to have] himself committed the offence, unless he establishes that all due and reasonable precautions were exercised by him to prevent the commission of such offence 6[, and shall subject to the provision of section 57, be punishable accordingly].

Criminal  
liability of  
licensee for  
acts of  
servant.

1Sec. 54A inserted by s. 9 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

2The words within square brackets were substituted for the words "ten thousand rupees" of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

3See foot-note 2 on page 6, ante.

4These words within square brackets were inserted by s. 23 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

5These words within square brackets were substituted for the words "punishable as if he had" by s. 40(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

6These words and figures within square brackets were added by s. 40(2), *ibid*.

(Chapter VIII.-Offences and Penalties.-Sections 57-60.)

57. No person other than the actual offender shall be punished under section 55 or section 56 with imprisonment, except in default of payment of a fine.

Imprisonment  
under section 55  
or section 56.

58. If any Excise Officer,-

- (a) without reasonable grounds of suspicion, searches or causes to be searched, any place, under colour of exercising any power conferred by this Act, or
- (b) vexatiously and unnecessarily seizes any 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 detains, searches or arrests 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 has given to his immediate superior two months' notice in writing of his intention to do so, or
- (e) is guilty of cowardice,

Penalty on  
Excise Officer  
making  
vexatious  
search,  
seizure,  
detention  
or arrest  
or  
refusing  
duty or  
being  
guilty of  
cowardice.

he shall be liable to imprisonment for a term which may extend to 1[one year], or to fine which may extend to 2[two thousand] rupees, or to both.

59. If any person is convicted of any act or contravention of any of the provisions of this Act, or of any rule, notification or order made, issued or given under this Act, for which a penalty is not prescribed elsewhere in this Act, he shall be liable to fine which may extend to 3[one thousand] rupees.

Penalty for  
offences not  
otherwise  
punishable.

Penalty for  
contempt of  
Court.

Act XLV of  
1860.  
2 of 1974.

60. Every proceeding under this Act before a Collector, or before any officer, of such rank as the 4[State Government] may, by notification, prescribe, who is exercising powers of a Collector, shall be deemed to be a "judicial proceeding" within the meaning of section 228 of the Indian Penal Code 5[and every Collector or Officer holding such proceeding shall, for the purposes of] 6[sections 345, 346 and 348 of the Code of Criminal Procedure, 1973] be deemed to be a revenue court.

<sup>1</sup>These words within square brackets were substituted for the words "three Bengal Excise months" by s. 41(1) of the (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>2</sup>These words within square brackets were substituted for the words "five hundred" by s. 41(2), *ibid.*

<sup>3</sup>These words within square brackets were substituted for the words "hundred" by s. 42, *ibid.*

<sup>4</sup>See foot-note 5 on page 1, *ante.*

<sup>5</sup>These words and figures within square brackets were added by s. 43 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>6</sup>Further substituted by s. II of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

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(Chapter VIII.-Offences and Penalties.-Sections 57-60.)

57. No person other than the actual offender shall be punished <sup>imprisonment under</sup> section 55 or section 56 with imprisonment, except in default <sup>under section</sup> of payment of a fine.

55 or section  
56.

58. If any Excise Officer,-

- (a) without reasonable grounds of suspicion, searches or causes to be searched, any place, under colour of exercising any power conferred by this Act, or
- (b) vexatiously and unnecessarily seizes any 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 detains, searches or arrests 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 has given to his immediate superior two months' notice in writing of his intention to do so, or
- (e) is guilty of cowardice,

Penalty on  
Excise Officer  
making  
vexatious  
search,  
seizure,  
detention  
or arrest  
or  
refusing  
duty or  
being  
guilty of  
cowardic  
e.

he shall be liable to imprisonment for a term which may extend to 1[one year], or to fine which may extend to 2[two thousand] rupees, or to both.

59. If any person is convicted of any act is contravention of any of the provisions of this Act, or of any rule, notification or order made, issued or given under this Act, for which a penalty is not prescribed elsewhere in this Act, he shall be liable to fine which may extend to 3[one thousand] rupees.

Penalty for  
offences not  
otherwise  
punishable.

60. Every proceeding under this Act before a Collector, or before any officer, of such rank as the 4[State Government] may, by notification, prescribe, who is exercising powers of a Collector, shall be deemed to be a "judicial proceeding" within the meaning of section 228 of the Indian Penal Code 5[and every Collector or Officer holding such proceeding shall, for the purposes of] 6[sections 345, 346 and 348 of the Code of Criminal Procedure, 1973] be deemed to be a revenue court.

Penalty for  
contempt of  
Court.

Act XLV of  
1860.  
2 of 1974.

<sup>1</sup>These words within square brackets were substituted for the words "three Bengal Excise months" by s. 41(1) of the (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>2</sup>These words within square brackets were substituted for the words "five hundred" by s. 41(2), *ibid.*

<sup>3</sup>These words within square brackets were substituted for the words "two hundred" by s. 42, *ibid.*

<sup>4</sup>See foot-note 5 on page I, ante.

<sup>5</sup>These words and figures within square brackets were added by s. 43 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>6</sup>Further substituted by s. II of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).



(Chapter VI 111.-Offences and Penalties.-Sections 61-63.)

61. Whoever attempts to commit any offence [or aids or abets commission of any offence] punishable under this Act shall be liable to the punishment provided for such offence.

Penalty for attempt to commit offence.  
Enhanced punishment after previous conviction.

62. 2<sup>(1)</sup> If any person convicted of an offence under section 46 or clause (i) of section 46A or clause (b) of section 48 or section 52 or section 53 subsequently commits, and is convicted of, the same offence as aforesaid, then, he shall, subject to the proviso to clause (i) of section 46A and clause (2) of the proviso to section 48, be liable for the second and for every subsequent offence to twice the punishment which might be imposed on him on first conviction for any such offence.

(2) If any person convicted of an offence under clause (ii) of section 46A or clause (a) of section 48 subsequently commits, and is convicted of, the same offence as aforesaid, then, he shall, subject to the proviso to clause (ii) of section 46A and clause (1) of the proviso to section 48, be liable for the second and for every subsequent offence to imprisonment for a term which may extend to seven years and to fine]

What things are liable to confiscation.

63. (1) Whenever an offence has been committed which is punishable under this Act, the 4[intoxicant], materials, still, utensil, implement and apparatus in respect of or by means of which such offence has been committed shall be liable to confiscation.

(2) Any 4[intoxicant] lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any 4[intoxicant] which is liable to confiscation under sub-section (1),

and the receptacles, packages and coverings in which any such 4[intoxicant] as first aforesaid, or any such materials, still, utensil, implement or apparatus as aforesaid, is found,

and the other contents, if any, of such receptacles or packages,

and the animals, carts, vessels, rafts or other conveyances used in carrying the same,

shall likewise be liable to confiscation;

Provided that no animal, cart, vessel, raft or other conveyance as aforesaid shall be liable to confiscation unless the owner thereof is proved to have been implicated in the commission of the offence.

<sup>1</sup>Inserted by s. 11 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

<sup>2</sup>Substituted by s. 12 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>3</sup>The proviso to s. 62 was omitted by s. 44 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965); then re-introduced by West Ben. Act XII of 1979 and again omitted by West Ben. Act XXXVIII of 1983.

<sup>4</sup>See foot-note 2 on page 6. ante.

(Chapter VIII.-Offences and Penalties.--Sections 64, 65.)

42  
1[Explanation.-For the purposes of this section, "owner" includes, in relation to any animal, cart, vessel, raft or other conveyance,-  
(a) which is in the possession of a minor, the guardian of such minor, or  
(b) which is the subject of a hire purchase agreement, the person in possession thereof under that agreement]

64. (1) When, in any case tried by him, the Magistrate decides that anything is liable to confiscation under section 63, he by Magistrate may either order confiscation or give the owner of such thing an option to pay, in lieu of confiscation, such fine as the Magistrate thinks fit: Confiscation

2[Provided that the Magistrate shall in all cases order confiscation of the inoticsants decided by him to be liable to confiscation under section 63.]

(2) Whenever anything is liable to confiscation under section 63, and the offender or the person entitled to possession is not known or cannot be found, the case shall be inquired into and determined by the Collector, who may order confiscation:

Provided that no such order shall be made until the expiration of 3[two months] from the date of seizing the thing intended to be confiscated, or without 4[giving such person as may, before such expiration- claim any right thereto, an opportunity of being heard and of producing such evidence as he may like to produce] in support of his claim:

Provided, further, that if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that its sale would be for the benefit of its owner, the Collector may at any time direct it to be sold; and the provisions of this sub-section shall, as nearly as may be practicable, apply to the net p--ceeds of the sale.

65. (1) 5[The Excise Commissioner,] the Collector, Excise Officer 6[not below the rank of Inspector] of authorised by the Collector by general or special order behalf].-

1This Explanation was added by s. 45 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2This proviso was added by s. 46(1), ibid.

3These words within square brackets were substituted for the words "one month" by s. 25 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

4These words within square brackets were substituted for the words "hearing any person who may claim any right thereto and the evidence (if any) which he produces" by s. 46(2) of the Bengal Excise (Amendment) Act, -1965 (West Ben. Act XXXIV of 1965). or any Power to Excise, compound offences and to

5Inserted by s. 4 of the Bengai Excise ( Second Amendment) Act, 1979 (West Ben. Act XL of 1979) with effect from 14thJanuary, 1980. in this release properly liable to

6These words within square brackets were substituted for the words "specially empowered by the State Government in this behalf, not below the rank of Deputy collector, or Inspector of Excise" by s. 47(1), ibid. confIscation..

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of 1909.]  
(Chapter IX.-Detection, Investigation and Trial of Offences and Procedure.-Section 66.)

- (a) may accept from any person whose license, permit or pass is liable to be cancelled or suspended under clause . (a), clause (b) or clause (c) of I[sub-section (1) of section 42], or who is reasonably suspected of having committed an offence punishable under 2[any section of this Act other than 3clause (ii) of section 46A, clause (a) of section 48, and section 58], payment of a sum of money, not exceeding 4[five thousand] rupees, in lieu of such cancellation or suspension or by way of composition for such offence, as the case may be; and
- (b) in any case in which any property has been seized as being liable to confiscation under section 63, may, at any time 5[before the case is lodged before the Magistrate], release the property on payment of any sum not exceeding the value thereof as estimated by the Collector or such Excise Officer.

(2) When the payments referred to in sub-section (1), have been duly made, the accused person, if in custody, shall be discharged, and the property seized (if any) shall be released; and no further proceedings shall be taken against such person or property.

#### CHAPTER IX.

##### DETECTION, INVESTIGATION AND TRIAL OF OFFENCES AND PROCEDURE.

66. Any of the following officers, namely,-

- (a) the Excise Commissioner, or  
(b) a Collector, or  
(c) any Excise Officer not below such rank as the 6[State Government] may, by notification, prescribe,

These words, figures and brackets within square brackets were substituted for the word and figures "section 42" by s. 47(2)(a) of the Bengal Excise (Amendment)

Act, 1965 (West Ben. Act XXXIV of 1965).

Power to enter and inspect, and power to test and seize measures, etc.  
2The words and figures "any section of this Act other than section 53" were substituted for the words and figures "section 49, section 51, section 54 or section 59," by s. 26(b) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).  
3Substituted by the Bengal Excise (Second Amendment) Act, 1979 (West Ben. Act XL of 1979) and again by the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983) vide s. 13; see also note 2, above.

4These words within square brackets were substituted for the words "one thousand" by s. 13 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

5These words within square brackets were substituted for the words, figures and brackets "before the Magistrate has passed an order under section 64, sub-section (1)" by s. 47(3) *ibid.*

6See foot -note 5 on page I, ante.

(Chapter IX.-Detection, Investigation and Trial of Offences and Procedure.-  
Section 67.)

may, subject to any restrictions prescribed by the I(State Government) by rule made under section 85,-

- (i) enter and inspect, at any time by day or night, any place in which any licensed manufacturer carries on the . manufacture of, or stores, any 2(intoxicants); and
- (ii) enter and inspect, at any time during which the same may be open, any place in which any 2(intoxicant] 3(is sold or kept] for sale by any licensed person; and
- 4(iiia) examine the 5(accounts, registers, passes and such other documents as may be prescribed by the State Government by rule made under section 85 in this behalf] maintained in any such place as aforesaid; and
- (iii) examine, test, measure or weigh any materials, stills, utensils, implements, apparatus or 2(intoxicant] found in any such place as aforesaid; and
- 6(iiiia) seize any intoxicant (including any sample of any intoxicant), materials, stills, utensils, implements, or apparatus referred to in clause (i), clause(ii) or clause(iii) together with any accounts, registers, passes and other documents referred to, or connected with those referred to, in clause(iiia) found in any such place as aforesaid;
- (iv) examine or test and seize any measures, weights or testing instruments, found in any such place as aforesaid, which he has reason to believe to be false.

67. Any of the following persons, namely,-

- (a) any officer of the 7(Excise and Salt, Police, Customs] or Land Revenue Department, or

1See foot-note 5 on page 1, ante.

2See foot -note 2 on page 6, ante.

3These words within square brackets were substituted for the words "is kept" by s. 48(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

4Clause (iia) of s. 66 was inserted by s. 27 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VB of 1914).

5These words within square brackets were substituted for the words "accounts and registers" by s. 48(2) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

6Clause (iiiia) was inserted by s. 48(3), *ibid*.

7These words within square brackets were substituted for the words "Excise, Police, Salt, Customs, Opium" by s. 2 of, and the First Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben. Act I of 1939).

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of 1909.]  
(Chapter IX.-Detection, Investigation and Trial of Offences and Procedure.-  
Sections 68,69.)

(b) any person empowered by the [State Government] in this behalf, by  
notification,

may, subject to any restrictions prescribed by the [State  
Government] by rule made under section 85,-

- (i) arrest without warrant any person found committing an offence punishable under section 46, 2[section 46A], section 48, section 52 or section 53; and
- (ii) seize and detain any article which he has reason to believe to be liable to confiscation under this Act or any other law for the time being in force relating to the excise-revenue; and
- (iii) 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.

Power to issue  
warrant of  
arrest.

68. The Collector, 3[or any Magistrate empowered to try offences punishable under this Act,] may issue a warrant for the arrest of any person whom he has reason to believe to have committed 3[ or abetted the commission of] any offence punishable under section 46, 2[section 46A], section 48, section 52 or section 53.

69. If any Collector, or 4[any Magistrate empowered to try offences punishable under this Act,] upon information received, and after such inquiry (if any) as he thinks necessary, has reason to believe that any offence punishable under section 46 2[section 46A,] section 48, section 52 or section 53 has been, or is likely to be, committed 5[or abetted,]

he may issue a warrant to search for 6[and to seize]-

any 7[intoxicant], material, still, utensil, implement or apparatus in respect of which the alleged offence has been, or is likely to be, committed 5[or abetted] 8[or

Power to  
issue search  
warrant.

1 See foot-note 5 on page I, ante.

2 Inserted by the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

3 These words within square brackets were inserted by s. 28 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

4 These words within square brackets were substituted for the word "Magistrate" by s. 29(a), *ibid.*

5 These words within square brackets were inserted by s. 29(b), *ibid.*

6 These words within square brackets were inserted by s. 49(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

7 See foot-note 2 on page 6, ante.

8 The words "or any document, which throws or is likely to throw any light on the alleged offence" were first added by s. 29(c) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914); thereafter these words within square brackets were substituted for the said words by s. 49(2) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

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The Bengal Excise Act, 1909.  
of 1909.]

(Chapter IX.-Detection, Investigation and Trial of Offences and  
Procedure.-Sections 69A-71.)

any document or other article which may furnish evidence of the commission  
of the alleged offence].

169A. The Collector, or any Magistrate empowered to  
offences punishable under this Act, may at any time-

(a) arrest, or direct the arrest in his presence of, any person  
for whose arrest he is competent at the time and in the  
circumstances to issue a warrant under section 68, or

(b) search, or direct a search to be made in his presence of,  
any place for the search of which he is competent to  
issue a search-warrant under section 69.

70. Whenever 2\* \* \* \* 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  
46, 4[section 46A], section 48, section 52 or section 53 has been, is  
being, or is likely to be, committed 5[or abetted,] and that a search-  
warrant cannot be obtained without affording the offender an  
opportunity of escaping or of concealing evidence of the offence,

he may, after recording the grounds of his belief, at any time by  
day or night enter and search any place, and may seize anything found  
therein which he has reason to believe to be liable to  
confiscation under this Act 6[together with any document which may  
furnish evidence of the commission of the alleged offence]; and

may detain and search, and if he thinks proper, arrest, any  
person found in such place whom he has reason to believe to have  
committed 5[or abetted] any such offence as aforesaid.

71. (1) Every Officer of the 7[State Government] shall be bound, subject to  
any rules made under section 85, 8[sub-section (2),]  
clause (1), to give immediate information to an Excise Officer of all  
breaches of any of the provisions of this Act which may come to his  
knowledge.

1Section 69A was inserted by s. 30 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

2The words "a Collector or" in s. 70 were repealed by s. 31 (a), *ibid.*

3See foot-note 5 on page 1, *ante.*

4Inserted by s. 17 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

5These words within square brackets were inserted by s. 31(b) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

6These words within square brackets were inserted by s. 50 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

7These words within square brackets were substituted for the words "Police, Excise and Salt, Customs and Land-revenue Departments, and every officer employed by a body of Port Commissioners," by s. 51(2), *ibid.*

8These words, figure and brackets within square brackets were inserted by s. 51(1), *ibid.*

(Chapter IX.-Detection, investigation and Trial of Offences and  
Procedure.-Sections 72, 73.)

(2) Every officer referred to in sub-section (1) and every village Chaukidar and Dafadar, shall be bound, subject to any rules made under section 85, [sub-section (2),] clause (1), to give reasonable aid to any Excise Officer in carrying out the provisions of this Act, or of any rule, notification or order made, issued or given under this Act, upon request made by such Officer.

Duty of owners  
and  
occupiers of  
land and other  
persons to give  
notice of  
unlicensed  
manufacture.

72. Whenever any <sup>2</sup>[intoxicant] is manufactured, or any hemp plant (*Cannabis sativa*) is cultivated or any portion of the hemp plant (*Cannabis sativa*) from which an intoxicating drug can be manufactured or produced is collected, on any land <sup>3</sup>[or in any hut or building] in contravention of this Act,

all owners and occupiers of such land <sup>4</sup>[or of such hut or building, as the case may be], and their agents, and all Panchayets, village-headmen, Patwaris, Sarba Kakars, Chaukidars and Dafadars of the village <sup>5</sup>[in which such land, hut or building may be situated],

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

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73. (1) A Collector may, without the order of a Magistrate, investigate any offence punishable under this Act which a Court having jurisdiction over the local area within the limits of the Collector's jurisdiction would have power to inquire into or try under the provisions of <sup>6</sup>[Chapter XIII of the Code of Criminal Procedure, 1973] relating to the place of inquiry or trial.

Power of  
Collector and  
certain Excise

Officers to  
investigate  
offences.

(2) Any other Excise Officer specially empowered in this behalf by the <sup>7</sup>[State Government] in respect of all or any specified class of offences punishable under this Act may, without the order of a Magistrate, investigate any such offence which a Court having jurisdiction over the local area to which such Officer is appointed would have power to inquire into or try under the aforesaid provisions.

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<sup>1</sup>See foot-note 8 on p. 45, ante.

<sup>2</sup>See foot-note 2 on p. 6, ante.

<sup>3</sup>These words within square brackets were inserted by s. 52(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>4</sup>These words within square brackets were inserted by s. 52(2), *ibid.*

<sup>5</sup>These words within square brackets were inserted by s. 52(3), *ibid.*

<sup>6</sup>Substituted by s. 14 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983) with effect from 1.4.1974.

<sup>7</sup>See foot-note 5 on page I, ante.

(Chapter IX.-Detection, Investigation and Trial of Offences  
and Procedure.-Section 74.)

74. (1) Any Collector, or any Excise Officer empowered under section 73, sub-section (2), may, after recording in writing his reason for suspecting the commission of an offence which he is empowered to investigate, exercise-

Powers and  
duties of  
Collector and  
certain Excise  
Officers  
investigating  
offences.

- (a) any of the powers conferred upon a Police Officer making an investigation, or upon an officer in charge of a police-station, by I[section 166 to 171 of the Code of Criminal Procedure, 1973,] and
- (b) as regards offences punishable under section 46, 2[section 46A,] section 48, section 52 or section 53 of this Act-any of the powers conferred upon Police Officers in respect of cognizable offences I[by clause (a) of sub-section (1) of section 41 and by section 55 of the said Code;]

2 of 1974.

and the said portions of the said Code shall apply accordingly, subject to any restrictions or modifications prescribed by the 3[State Government] by rule made under section 85, clause (a),

(2) Subject to any restrictions prescribed by the 3[State Government], a Collector, or an Excise Officer empowered under section 73, sub-section (2), may, without reference to a Magistrate, and for reasons to be recorded by him in writing, stop further proceedings against any person concerned, or supposed to be concerned, in any offence which he or any Excise Officer subordinate to him has investigated.

(3) For the purposes of I[section 156 of the Code of Criminal Procedure, 1973], the area to which an Excise Officer empowered under section 73, sub-section (2), is appointed shall be deemed to be a police-station, and such Officer shall be deemed to be the officer in charge of such station.

(4) As soon as an investigation by a Collector or by an Excise Officer empowered under section 73, sub-section (2), has been completed, if it appears that there is sufficient evidence to justify the forwarding of the accused to a Magistrate, the investigating officer, unless he proceeds under sub-section (2) of this section or under section 65 of this Act, shall submit a report (which shall, for the purposes of I[section 190 of the Code of Criminal Procedure, 1973] 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.

<sup>1</sup>Substituted with effect from 1.4.1974 by s. 15 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

<sup>2</sup>Inserted by s. 18 of the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979).

<sup>3</sup>See foot-note 5 on page I, ante.

(Chapter IX.—Detection, investigation and Trial of Offences and  
Procedure.—Section 75.)

Security and  
bail.

75. (1) [A Collector or a Magistrate having jurisdiction under section 82 to try the case may issue a warrant under this Act for the arrest of any person, and may, at his discretion direct,] by endorsement on the warrant, 2(except when such person is arrested for committing an offence under clause (ii) of section 46A or clause (a) of section 48] that, if such person executes a bond with sufficient sureties for his attendance, before the Collector or before an Excise Officer empowered under section 73 sub-section (2), to investigate the case, at a specified time and thereafter until otherwise directed by the Collector or an Excise Officer empowered as aforesaid, the officer to whom the warrant is directed shall 3(release such person from custody if such bond is executed by him].

(2) The endorsement shall state—

(a) the number of sureties,

(b) the amount in which they, and the person for whose arrest the warrant is issued, are respectively to be bound, and

(c) the time at which such person is to attend as aforesaid.

(3) Whenever security is taken under this section, the officer to whom the warrant is directed shall forward the bond to the Collector or to an Excise Officer empowered as aforesaid.

4(4) \*                   \*\*\*\*\*

(5) Any Excise Officer not below such rank as the 5(State Government] may, by notification, prescribe, may release persons on bail on their own bond 2(except when such person is arrested for committing an offence punishable under clause (ii) of section 46A or clause (a) of section 48].

(6) Bonds taken under this section from persons arrested otherwise than under warrant shall bind such persons to appear before the Collector or an Excise Officer empowered under section 73, sub-section (7), to investigate the case.

6(6a) A bond taken under this section shall, for the purposes of sub-section (7), be deemed to be a bond under the Code of Criminal Procedure, 1974. 2 of 1974.

The words within square brackets were substituted for the words "Whenever a Collector issues, a warrant under this Act, for the arrest of any person, he shall direct," by s. 53(1)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2Inserted by the Bengal Excise (Amendment) Act, 1979 (West Ben. Act XII of 1979) and substituted by the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

3The words within square brackets were substituted for the words "take such security, and shall release such person from custody" by s. 53(1)(b) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

4Sub-section (4) was omitted by s. 53(2), ibid.

5See foot-note 5 on p. I, an/e.

6Sub-section (6a) was inserted by s. 53(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965) and amended with effect from 1.4.1974 by the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).

The Bengal Excise Act, 1909.  
of 1909.]

(Chapter IX.-Detection, Investigation and Trial of Offences and  
Procedure.-Section 76.)

(7) The provisions of [section 439 to 449 of the Code of  
Criminal Procedure, 1973,] shall apply, so far as may be, in every  
case in which bail is accepted or a bond taken under this section.

76. (1) Articles seized under [a warrant issued under this  
Act] and, unless security for their appearance before the Collector  
[or an Excise Officer empowered under section 73, sub-section  
(2), to investigate the case] be taken, persons arrested under such a  
warrant shall be produced before the Collector [or such Excise  
Officer].

(2) Articles seized under section 66, section 67 or section 69, and  
persons arrested under this Act by persons or officers not having  
authority to release arrested persons on bail on their own bond,  
shall be produced before or forwarded to-

- (a) the Collector or an Excise Officer empowered under  
section 73, sub-section (2), to investigate the case, or
- (b) the nearest Excise Officer who has authority to release  
arrested persons on bail on their own bond, or
- (c) the officer in charge of the nearest police-station,  
:~however is nearer.

(3) When a person arrested is produced before an Excise  
Officer who has authority to release arrested persons on bail or on  
their own bond, or before an officer in charge of a police-station,  
such officer shall forward such person to, or take security for his  
appearance before, the Collector or the Excise Officer empowered  
under section 73, sub-section (2), to investigate the case.

(4) When any article seized cannot conveniently be conveyed before an  
officer referred to in sub-section (1) or sub-section (2), as the case may be the  
person making the seizure shall [dispose of such article] in some place of  
safety- and forthwith report the seizure to such an officer.

(5) Notwithstanding anything elsewhere contained in this Act, when an  
article seized under section 66, section 67, section 69 or section 70 is subject  
to speedy decay, such article may be destroyed in accordance with rules made  
under section 86, clause (14).

[The figures and letters within square brackets were inserted by s. 53(4), *ibid.*

[The words within square brackets were substituted for the words "the warrant of the  
Collector," by s. 54(1)(a) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of  
1965).

[The words within square brackets were inserted by s. 54(1)(b), *ibid.*

[The words within square brackets were added by s. 54(1)(c), *ibid.*

[These words within square brackets were substituted for the words "dispose of them" by s. 54(2),  
*ibid.*

[Sub-section (5) was inserted by s. 54(3), *ibid.*

Production of  
articles seized  
and persons  
arrested.

(Chapter IX.-Detection, Investigation and Trial of Offences and  
Procedure.-Sections 77-80.

77. (1) All officers in charge of police-stations shall take charge of and keep in safe custody, pending the orders of a Magistrate, or of the Collector, or of an Excise Officer empowered under section 73, sub-section (2), to investigate the case, [all persons arrested and all articles seized] under this Act 2[and brought or delivered] to them; and shall allow any Excise Officer who may 3[accompany any such articles] to the police-station, or who may be deputed for the purpose by an official superior, to affix his seal to such articles and to take samples of and from them .

Custody by  
Police of  
articles  
seized.

(2) All samples so taken shall be sealed with the seal of the officer in charge of the police-station.

78. 4(1) When any Excise Officer below the rank of Collector, or any officer in charge of a police-station, makes, or receives information of, any arrest, seizure or search under this Act, he shall within twenty-four hours thereafter, make a full report of all the particulars of the arrest, seizure or search, or of the information received, to the Collector, and to the Excise Officer (if any) empowered under section 73, sub-section (2) within the local limits of whose jurisdiction the arrest, seizure or search was made.

Reports of  
arrests,  
seizures and  
searches.

4(2) Upon receipt of the report under sub-section (1) the Collector may, without the order of a Magistrate having jurisdiction to try the case and before any report is submitted to such Magistrate under sub-section (4) of section 74, pass such order as he may deem fit for the custody of the intoxicants and other articles, if any, seized under this Act.]

579. Any warrant issued by a Collector or a Magistrate under this Act may be executed by the Officer to whom the warrant is directed or by any other Officer selected by the Collector or the - Magistrate for the purpose.

~O. (1) No person arrested under this Act shall be detained in custody for a longer period than under all the circumstances of the case is reasonable; and such period 6[shall not, without the authority of a Magistrate, exceed twenty-four hours,] exclusive of the time necessary for the journey from the place of arrest 7[to the court of the nearest Magistrate].

Execution  
of  
warrant.

1The words within square brackets were substituted for the words "all articles seized" by s. 55(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).  
2The words within square brackets were substituted for the words "which may be delivered" by s. 55(2), *ibid*.  
3The words within square brackets were substituted for the words "accompany such articles" by s. 55(3), *ibid*.  
4Inserted by s. 17 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983).  
5Section 79 was substituted for the original section s. 56 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).  
6These words within square brackets were substituted for the words "shall not exceed twenty-four hours," by s. 57(1), *ibid*.  
7These words within square brackets were substituted for the words "to the place where a Collector or an Excise Officer empowered under section 73, sub-section (2), to investigate the case may be, and thence to the court of a Magistrate having jurisdiction to inquire into or try the case" by s. 57(2), *ibid*.

Maximum  
period of  
detention.

(Chapter IX.-Detection, Investigation and Trial of Offences and  
Procedure.-Sections 81-83.)

(2) A Magistrate to whom an accused person is forwarded under [section 167 of the Code of Criminal Procedure, 1973] by a Collector or an Excise Officer empowered under section 73, sub-section (2), may exercise the powers conferred upon a Magistrate by the said section 167.

81. (1) Save as is in this Act otherwise expressly provided the provisions of the 2[Code of Criminal Procedure, 1973] relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search-warrants and the production of persons arrested, shall apply, so far as may be, to arrests, detentions and searches made, summonses and warrants issued, and the production of persons, arrested under this Act.

Application  
of certain  
provisions of  
the Code of  
Criminal  
Procedure,  
1973.

(2) For the purposes of the said provisions of the said Code, a Collector shall be deemed to be a Court.

(3) Officers 3[executing any warrant issued under this Act,] and officers (other than Collectors) making arrests, searches or seizures under this Act, shall, for the purposes of the said provisions of the said Code, be deemed to be Police Officers.

482. No Magistrate other than-

- (a) the Chief Metropolitan Magistrate, or
- (b) the Chief Judicial Magistrate, or
- (c) an Additional Chief Metropolitan Magistrate, }lr
- (d) an Additional Chief Judicial Magistrate, or
- (e) a Metropolitan Magistrate, or
- (f) a Judicial Magistrate of the first class, or
- (g) a Judicial Magistrate of the second class, shall try any offence punishable under this Act.

Magistrates  
having  
jurisdiction to  
try offences.

83. No Magistrate shall take cognizance of an offence referred to--

- (a) in section 46, 5[section 46A], section 48, section 52 or section 53, except on his own knowledge or suspicion, or on the complaint or report of an Excise Officer or an officer empowered in this behalf by the 7 [State Government]; or
- (b) in section 54, 6[54A], section 58, clause (d) or clause (e), or section 59, except on the complaint or report of the Collector or an Excise Officer authorised by the Collector in this behalf.

Initiation  
of  
certain  
prosecutions.

<sup>1</sup>The words within square brackets were substituted by s. 18 of the Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII of 1983) w.eJ. 1.4.1974.

<sup>2</sup>Substituted by s. 19, *ibid*.

<sup>3</sup>These words within square brackets were substituted for the words "to whom a Collector's warrant is directed or endorsed," by s. 58 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>4</sup>Section 82 substituted by the Bengal Excise (Amendment) Act, 1983 (West Ben: Act XXXVIII of 1983).

<sup>5</sup>The words and figure "section 46A" added by the Bengal Excise (Amendment) Act, 1979.

<sup>6</sup>The figures and letter "54A" added by *ibid*.

<sup>7</sup>See foot-note 5 on p. 1, *ante*.

(Chapter IX.-Detection, Investigation and Trial of Offences and Procedure.-  
Section 84.-Chapter X.-Miscellaneous.-Section 85.)

Bar to  
transfer of  
t. I  
application of  
accused.

84. The provisions of I[section 191 of the Code of Criminal  
Procedure, 1973] shall not apply in any case in which a Magistrate  
(not being the Collector) takes cognizance of an offence under this Act<sup>2</sup> of 1974  
Act on the report of any Officer referred to in clause (a) or clause (b)  
of section 83.

CHAPTER X.  
MISCELLANEOUS

Power of  
State  
Governmen  
t to make  
rules.

85. (1) The 2[State Government] may make rules to carry  
out the objects of this Act or any other law for the time being in  
force relating to the excise-revenue.

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

- (a) for prescribing the powers and duties of officers of the  
Excise Department;
- (b) for regulating the delegation of any powers by 3\*  
the Commissioner of a Division, the Excise  
Commissioner or Collectors under section 7,  
4[sub-section (2),] clause (g);
- (c) for declaring in what cases or classes of cases and to  
what authorities appeals shall lie from orders whether original or  
appellate, passed under this Act or under any rule made hereunder, and  
for prescribing the time and manner for presenting, and the procedure  
for dealing with, such appeals;
- (d) for regulating the import, export, 5[transport, sale,  
purchase, possession or consumption] of any  
6[intoxicant];
- (e) for regulating the periods for which licenses for the  
wholesale or retail vend of any 6[intoxicant] may be granted, and the  
number of such licenses which may be granted for any local area;

<sup>1</sup>Substituted by Bengal Excise (Amendment) Act, 1983 (West Ben. Act XXXVIII  
of 1983) with effect from 1.4.1974.

<sup>2</sup>See foot-note 5 on page I, ante.

<sup>3</sup>The words "the Board" were repealed by s. 5(b) of the Bengal Excise  
(Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>4</sup>The word, figure and brackets within square brackets were inserted by s. 59(1)  
of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>5</sup>These words within square brackets were substituted for the words "or transport"  
by s. 59(2), *ibid.*

<sup>6</sup>See foot-note 2 on p. 6, ante.

The Bengal Excise Act, 1909.  
of 1909.]

(Chapter X.-Miscellaneous.-Section 85.)

- (j) for prohibiting the grant of licenses for the retail sale of any l[intoxicant] at any place or within any local area described in the rules, or for defining the places in the vicinity of which shops for the retail sale of any l[intoxicant] shall not ordinarily be licensed;
- (g) for prohibiting the grant to specified classes of persons of licenses <sup>2</sup>[of any particular kind or class;]
- (h) for declaring, either generally, or in respect of areas described in the rules, the persons or classes of persons to whom any l[intoxicant] may or may not be sold;
- <sup>3</sup>(i) for prescribing restrictions subject to which a license, permit or pass granted under this Act may be cancelled or suspended;
- (j) for regulating the procedure to be followed and prescribing the matters to be ascertained before any license for the wholesale or retail vend of any l[intoxicant] is granted for any locality;
- (k) for restricting the exercise of any of the powers conferred by <sup>4</sup>[section 65, 5sub-section (1), and] sections 66 and 67;
- (l) for declaring the Excise Officers to whom, and the manner in which information or aid should be given under section 71;
- (m) for the grant of expenses to witnesses;
- (n) for the grant of compensation for loss of time to . persons released by any Excise Officer under this Act on the ground that they have been improperly arrested and to persons charged before a Magistrate with offences punishable under this Act and subsequently acquitted; and
- for prescribing restrictions or modifications in the application to Excise Officers of the provisions of the Code of Criminal Procedure, 1898, relating to powers of Police Officers which are referred to in section 74, sub-section (l), of this Act.

<sup>1</sup>See foot-note 2 on page 6, ante.

<sup>2</sup>These words within square brackets were substituted for the words "for the retail sale of any intoxicant," by s. 59(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>3</sup>Clause (i) was inserted by s. 59(4), *ibid.*

(<sup>4</sup>) The words, figures, letter and brackets "section 65, clause (a), and" were inserted by s. 33 of the Bengal Excise (Amendment) Act, 1914 (Ben.-Act VII of 1914).

<sup>5</sup>The word, figure and brackets "sub-section (l)" were substituted for the word, letter and brackets "clause (a)" by s. 59(5) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

Act V  
of 1898.

. (Chapter X.-Miscellaneous.-Section 86.)

(3) The powers conferred by this section for making rules are 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 [State Government] considers that they should be brought into force at once.

86. The [State Government] may make rules-

Further  
power of  
State  
Government  
to make  
rules.

- (1) for regulating the manufacture, supply or storage of any [intoxicant], and in particular, and without prejudice to the generality of this provision, may make rules for regulating-
  - (a) the establishment, inspection, supervision, management and control of any place for the manufacture, supply for storage of any [intoxicant], and the provision and maintenance of fittings, implements and apparatus therein;
  - (b) the bottling of liquor for purposes of sale;
  - (c) the cultivation of the hemp plant (*Cannabis sativa*);
  - (d) the collection of portions of the hemp plant (*Cannabis sativa*) from which intoxicating drugs can be manufactured or produced, and the manufacture or production of intoxicating drugs therefrom;
  - (e) the tapping of tari-producing trees and the drawing of tari from trees;
  - if the marking of tari-producing trees in areas notified [in this behalf by the State Government,] and the maintenance of such marks;
- (2) for fixing the strength, price or quantity in excess of or below which any [intoxicant] shall not be supplied or sold, and the quantity in excess of which denatured spirit shall not be possessed, and for prescribing a standard of quality for any [intoxicant];
- (3) for declaring how spirit manufactured in India shall be denatured;

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<sup>1</sup>See foot-note 5 on page 1, ante.

<sup>2</sup>See foot-note 5 on page 7, ante.

<sup>3</sup>See foot-note 2 on page 6, ante.

<sup>4</sup>These words within square brackets were substituted for the words, figures and brackets "under section 14, sub-section (1)" by s. 60(1) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>5</sup>The word "British" was omitted by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

The Bengal Excise Act, 1909.  
of 1909.]

(Chapter X.-Miscellaneous.-Section 86.)

- (4) for causing spirit so manufactured to be denatured through the agency or under the supervision of [servants of the Government];
- (5) for ascertaining whether any spirit so manufactured has been denatured;
- (6) for regulating the deposit of any 2[intoxicant] in a warehouse established, authorised or continued under this Act, and the removal of any 2[intoxicant] from any such warehouse or from any distillery or brewery;
- (7) for prescribing the scale of fees or the manner of fixing the fees payable in respect of any exclusive privilege granted under section 22 or any license, permit or pass granted under this Act, or in respect of the storing of any 2[intoxicant];
- (8) for regulating the time, place and manner of payment of such fees;
- (9) for prescribing the restrictions under which or the conditions on which any license, permit or pass, may be granted, and in particular, and without prejudice to the generality of this provision, may make rules for- (i) prohibiting the admixture with any 2[intoxicant] of any article deemed to be noxious or objectionable, (ii) regulating or prohibiting the reduction of liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength, (iii) prescribing the nature and regulating arrangement of the premises in which any 2[intoxicant] may be sold, and prescribing the notices to be exposed at such premises, (iv) prohibiting or regulating the employment by the licensee of any person or class of persons to assist him in his business, (v) prohibiting the sale of any 2[intoxicant] except for cash, (vi) prescribing the days and hours during which any licensed premises may or may not be kept open, and providing for the closing of such premises on special occasions,

[The words "servants of the Crown" were originally substituted for the words "Government Officers" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) order, 1937 and thereafter the word "Government" was substituted for the word "Crown" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

<sup>2</sup>See foot-note 2 on page 6, ante.

(Chapter X-Miscellaneous.-Sections 87, 88.)

l(vii) prescribing the accounts and registers (if any) to be maintained and the returns to be submitted by the licensees relating to their business, and (viii) regulating the transfer of licenses;

- In
- (10) for prescribing the particulars to be contained licenses, permits or passes granted under this Act;
  - (11) for the payment of compensation to licensees whose premises are closed under section 26 or under any rule made under sub-clause (vi) of clause (9) of this section;
  - (12) for prescribing the time, place and manner of levying duty on 2[intoxicants];
  - (13) for providing for the destruction or 3[for the disposal in any other manner,] any 4[intoxicant] deemed to be unfit for use; and
  - 5(14) for regulating the disposal or destruction of articles or things confiscated or seized under the provisions of this Act,

Explanation 6[I]-Fees may be prescribed under clause (7) of this section at different rates for different classes of exclusive privileges, licenses, permits, passes or storage, and for different areas.

6[Explanation II-The price of an intoxicant as fixed by the rules made under clause (2) of this section, shall be deemed to have always been exclusive of any tax, surcharge, additional surcharge or any other import on the sale or purchase of such intoxicant levied under any law for the time being in force.]

87. (Powers of Board exercisable from time to time.) Rep. by s. 5(d) of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

88. All rules made, and notifications issued, under this Act shall be published in the 7[Official Gazette], and on such publication shall have effect as if enacted in this Act.

Publication and  
effect of rules  
and  
notifications.

1Sub-clause (vii) was substituted for the original sub-clause by s. 60(2) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

2See foot-note 1 on page 12, ante.

3These words within square brackets were substituted for the words "other disposal" by s. 60(3) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

4See foot-note 2 on page 6, ante.

5Clause (14) was substituted for the original clause (14) by s. 60(4) of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

6The words within the square brackets were inserted by the Bengal Excise (Amendment) Act, 1974 (West Ben. Act L of 1974).

7These words within square brackets were substituted for the words "Calcutta Gazette" by paragraph 4(1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

(Chapter X.-Miscellaneous.-Sections 89, 90.)

89. (1) The following moneys, namely,-

Recovery of  
dues.

- (a) all excise revenue,
- (b) any loss that may accrue when a grant has been taken under management by the Collector or transferred by him under section 45, and
- (c) all amounts due to the [State 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, and shall also be recoverable by the process authorised for the recovery of arrears of revenue.

(2) When a grant has been taken under management by the Collector, or has been transferred by him, under section 45, the Collector may recover, in any manner authorized by sub-section (1), any money due to the grantee by any lessee or assignee.

(3) When any money is due, in respect of an exclusive privilege, to a grantee referred to in section 23, from any person holding under him

such grantee may apply to the Collector, and the Collector may recover such money on his behalf in either of the ways provided by sub-section (1):

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

90. The [State Government] may, by notification, either wholly or partially, and subject to such condition (if any) as it may think fit to prescribe, exempt any [intoxicant] from all or any of the provisions of this Act, either throughout [West Bengal] or in any specified local area, or for any specified period or occasion or as regards any specified class of persons.

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

<sup>1</sup>The words "Provincial Government" were originally substituted for the word "Government" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937, and thereafter the word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

<sup>2</sup>These words within square brackets were substituted for the words "or by the process prescribed" by s. 61 of the Bengal Excise (Amendment), Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>3</sup>See foot-note 5 on page I, ante.

<sup>4</sup>See foot-note 2 on page 6, ante.

<sup>5</sup>See foot-note 3 on page I, ante.

(Chapter X.-Miscellaneous.-Sections 91-93.-The Schedule.)

Bar to  
certain  
suits.

91. No suit shall lie in any Civil Court against the [Government] or any Excise Officer 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.

Limitation  
of suits  
and  
prosecu-  
tions.

92. (1) No Civil Court shall try any suit against the [Government] in respect of anything done, or alleged to have been done, in pursuance of this Act,

and, except with the previous sanction of the [State Government], no Magistrate shall take cognizance of any charge made against any Excise Officer under relating to the excise-revenue, or made under this Act, against any other person

unless the suit or prosecution is instituted within six months after the date of the act complained of.

(2) Notwithstanding anything to the contrary contained in this Act or in any other law in force for the time being, when any Sub-Inspector of Excise, or Assistant Sub-Inspector of Excise or Excise Constable is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no Court shall take cognizance of such offence, except with the previous sanction of the State Government.]

492A. 5 (Section 370 of the Bengal Municipal Act, 1932), shall not apply to-

Bar to  
application of  
section 370 of  
the Bengal  
Municipal Act,  
1932.

- (a) any distillery, brewery, warehouse or other place of storage licensed, established, authorised, or continued under this Act, or
- (b) the premises used for the manufacture or sale of any [intoxicant] by the holder of a license granted under this Act for such manufacture or sale.

Ben. Act XV  
of 1932.

93. [Repealed] Rep. by s. 3 of, and the Second Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben. Act 1 of 1939).

#### THE SCHEDULE.

Rep. by section 3 of, and the Second Schedule to, the Bengal Repealing and Amending Act, 1938 (Ben. Act 1 of 1939).

The word "Crown" was originally substituted for the words "Secretary of State for India in Council" by paragraph 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937, and thereafter the word "Government" was substituted for the word "Crown" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

<sup>2</sup>See foot-note 5 on page I, ante.

<sup>3</sup>Sub-section (c) inserted by the Bengal Excise (Second Amendment) Act, 1979 (West Ben. Act XL of 1979).

<sup>4</sup>Section 92A was inserted by s. 34 of the Bengal Excise (Amendment) Act, 1914 (Ben. Act VII of 1914).

<sup>5</sup>The words and figures within square brackets were substituted for the words and figures "Section 261 of the Bengal Municipal Act, 1884" by s. 62 of the Bengal Excise (Amendment) Act, 1965 (West Ben. Act XXXIV of 1965).

<sup>6</sup>See foot-note 2 on page 6, ante.

Order No. 597 Ex. Calcutta, the 29th August 1995/5000 Copies

Section & clause

ERRATA



Kolkata



*Extraordinary*  
Published by Authority

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THURSDAY, AUGUST 2, 2012

[SAKA 1934

PART III Act of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL LAW DEPARTMENT**

**Legislative**

NOTIFICATION

No. 1137-L. 2nd August, 2012. The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:

## **West Bengal Act XVI of 2012**

**THE BENGAL EXCISE (AMENDMENT)**

**ACT, 2012.**

*[ Passed by the West Bengal Legislature.]*

*[Assent of the Governor was first published in the Kolkata Gazette, Extraordinary, of the 2nd August, 2012.]*

*An Act to amend the Bengal Excise Act, 1909.*

WHEREAS it is expedient to amend the Bengal Excise Act, 1909, for the purposes Ben. Act ...  
and in the manner hereinafter appearing;

It is hereby enacted in the Sixty-third Year of the Republic of India, by the Legislature of West Bengal, as follows:

1. (1) This Act may be called the Bengal Excise (Amendment) Act, 2012.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, specify.

*The Bengal Excise (Amendment) Act, 2012.**(Sections 2-12.)*

Amendment of section 15 of Ben. Act V of 1909.	2.	After clause (d) of sub-section (1) of section 15 of the Bengal Excise Act, 1909 (hereinafter referred to as the principal Act), the following clause shall be inserted:ô "e) regulate the manufacture, supply or storage of any intoxicant in the distillery, breweries or warehouses, as the case may be, on .payment of such fee in cash equivalent to cost of officers and establishment, and in such manner, as may be prescribed."
Amendment of section 46.	3.	In clause (e) of section 46 of the principal Act,ô (1) for the words "one year", the words "three years" shall be substituted; (2) for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.
Amendment of section 46 A.	4.	In section 46A of the principal Act, in clause (i), for the words "two years", the words "three years" shall be substituted.
Insertion of new section after section 46A.	5.	After section 46A of the principal Act, the following section shall be inserted:- 46AA. Whosoever mixes or permits to mix with liquor or any intoxicating drug any substance which is likely to cause disability or death to human beings, shall be punishable with imprisonment for life, or imprisonment of either of description for a term which may extend to ten years and fine."
	6.	<small>"Penalty for occurrence of death due to consumption of liquor.</small> In section 47 of the principal Act, for the word, figures and letter "section 46A", the words, figures and letters "sections 46A and 46AA" shall be substituted.
Amendment of section 47.	7.	In section 48 of the principal Act, for the words "two years and to fine", the words "five years and fine" shall be substituted.
Amendment of section 48.	8.	In section 50 of the principal Act,ô (1) for the words "one years", the words "two years" shall be substituted; (2) for the words "two thousand", the words "three thousand" shall be substituted.
Amendment of section 50.		In sub-section (1) of section 51 of the principal Act,ô (1) for the words "six months", the words "two years" shall be substituted; (2) for the words "two thousand rupees", the words "ten thousand rupees" shall be substituted.
Amendment of section 51.	10.	In section 52 of the principal Act, for the words "two years and to fine", the words "three years and fine" shall be substituted.
Amendment of section 52.	11.	In sub-section (1) of section 53 of the principal Act, for the words "three thousand", the words "ten thousand" shall be substituted.
Amendment of section 53.	12.	In section 54 of the principal Act, for the words "five thousand", the words "twenty thousand" shall be substituted.
Amendment of section 54.		

*The Bengal Excise (Amendment) Act, 2012.**(Sections 13-23.)*

- Amendment of section 54A. of **13.** In section 54A of the principal Act,ô
- (1) in clause (a), for the word, figures and letter "and 46A", the word, figures and letters " , 46A and 46AA" shall be substituted;
- (2) for the words "five thousand", the words "ten thousand" shall be substituted.
- Amendment of section 56. of **14.** In section 56 of the principal Act, for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.
- Amendment of section 59. of **15.** In section 59 of the principal Act, for the words "liable to fine which may extend to five thousand rupees", the words "liable to imprisonment which may extend to three years, or fine which may extend to ten thousand rupees, or both" shall be substituted.
- Amendment of section 65. of **16.** In clause (a) of sub-section (1) of section 65 of the principal Act,ô
- (1) for the words, figures, letter and brackets "clause (ii) of section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted;
- (2) for the words "fifty thousand", the words "three lakh" shall be substituted.
- Amendment of section 67. of **17.** In section 67 of the principal Act, in clause (I) for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.
- Amendment of section 68. of **18.** In section 68 of the principal Act, for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.
- Amendment of section 69. of **19.** In section 69 of the principal Act, for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.
- Amendment of section 70. of **20.** In section 70 of the principal Act, for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.
- Amendment of section 74. of **21.** In section 74 of the principal Act, in clause (b) of sub-section (i), for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.
- Amendment of section 75. of **22.** In section 75 of the principal Act,ô
- (1) in sub-section (1), for the words, figures, letter and brackets "clause (ii) of section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted;
- (2) in sub-section (5), for the words, figures, letter and brackets "clause (ii) of section 46A", the word, figures and letter "section 46A" shall be substituted.
- Amendment of section 83. of **23.** In section 83 of the principal Act, for the word, figures and letter "section 46A", the words, figures and letters "section 46A, section 46AA" shall be substituted.

*The Bengal Excise (Amendment)  
Act, 2012.*

*(Section 24.)*

Amendment of  
section 86.  
,

24. After clause (14) of section 86 of the principal Act, the following clause shall be inserted:—

"(15) for making provisions in respect of the fixation and the manner of payment of fee for regulating the manufacture, supply or storage as mentioned in clause (e) of section 15 of this Act,".

By order of the Governor,

MALAY MARUT BANERJEE,  
*Secy, to the Govt, of West Bengal, Law Department.*