



HIMACHAL PRADESH

Judicial Services Exam

CIVIL JUDGE (Junior Division)

Himachal Pradesh Public Services Commission

Criminal Law

Volume - 2



HIMACHAL PRADESH JUDICIARY SERVICES

CONTENTS

S.No.	Chapter Name	Section No.
1.	The Code of Criminal Procedure 1973	(Pg. 1)
	Part A	
Ch. I	Preliminary	1-5
Ch. II	Constitution of Criminal Courts and Offices	6-25 A
Ch. III	Power of Courts	26-35
Ch. IV A	Powers of Superior Officers of Police	36
Ch. IV B	Aid to The Magistrates and The Police	37-40
Ch. V	Arrest of Persons	41-60 A
Ch VI	Process to Compel Appearance	61-90
	A. Summons	61-69
	B. Warrant of arrest	70-81
	C. Proclamation and attachment	82-86
	D. Other rules regarding processes	87-90
Ch. VII	Process to Compel the Production of Things	91-105
	A. Summons to produce	91-92
	B. Search-warrants	93-98
	C. General provisions relating to search	99-101
	D. Miscellaneous	102-105
Ch. VII A	Reciprocal Arrangements for Assistance in Certain Matters and Procedure for Attachment and Forfeiture of Property	105 A-105 L
Ch. VIII	Security for Keeping the Peace and For Good Behaviour	106-124
Ch. IX	Order for Maintenance of Wives, Children and Parents	125-128
Ch. X	Maintenance of Public Order and Tranquility	129-148
	A. Unlawful Assemblies	129-132
	B. Public Nuisances	133-143
	C. Urgent cases of nuisance or apprehended danger	144-144 A 145-148
	D. Disputes as to immovable property	
Ch. XI	Preventive Action of The Police	149-153

Ch. XII	Information to The Police and Their Powers to Investigate	154-176
Ch. XIII	Jurisdiction of Criminal Courts in Inquiries and Trials	177-189
Ch. XIV	Conditions Requisite for Initiation of Proceedings	190-199
Ch. XV	Complaints to Magistrates	200-203
Ch. XVI	Commencement of Proceedings Before Magistrates	204-210
Ch. XVII	The Charge	211-224
Ch. XVIII	Trial Before a Court of Session	225-237
Ch. XIX	Trial of Warrant-Cases by Magistrates	238-250
Ch. XX	Trial of Summons-Cases by Magistrates	251-259
Ch. XXI	Summary Trials	260-265
Ch. XXIA	Plea Bargaining	265A-265 K
Ch. XXII	Attendance of Persons Confined Or Detained In Prisons	266-271
Ch. XXIII	Evidence in Inquiries and Trials	272-299
Ch. XXIV	General Provisions as To Inquiries and Trials	300-327
Ch. XXV	Provisions as To Accused Persons of Unsound Mind	328-339
Ch. XXVI	Provisions as To Offences Affecting the administration of Justice	340-352
Ch. XXVII	The Judgment	353-365
Ch. XXVIII	Submission of Death Sentences For Confirmation	366-371
Ch. XXIX	Appeals	372-394
Ch. XXX	Reference and Revision	395-405
Ch. XXXI	Transfer of Criminal Cases	406-412
Ch. XXXII	Execution, Suspension, Remission and commutation of Sentences	413-435
Ch. XXXIII	Provisions as To Bail and Bonds	436-450
Ch. XXXIV	Disposal of Property	451-459
Ch. XXXV	Irregular Proceedings	460-466
Ch. XXXVI	Limitation for Taking Cognizance of Certain Offences	467-473
Ch. XXXVII	Miscellaneous	474-484

2. The Negotiable Instruments Act, 1881 (Pg. 165)

Ch. XVII	Penalties in Case of Dishonour of Certain Cheques for Insufficiency of Funds in the Accounts	138-148
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3. The Himachal Pradesh Excise Act, 2011 (Pg. 176)

4. The Indian Forest Act, 1927 (Pg. 216)

The Himachal Pradesh Excise Act

The Himachal Pradesh Excise Act, 2011

Act No. 33 of 2012

CHAPTER I

Preliminary and Definitions

1. Short title

This Act may be called the Himachal Pradesh Excise Act, 2011.

2. Definitions

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

- (a) "Beer" means alcoholic beverage prepared from malt or grain with or without addition of sugar and hops and includes black beer, ale, stout, porter and such other substance as may be specified by the State Government.
 - (b) "To bottle" means transfer of liquor from a cask or other vessel to a bottle or other approved receptacle and includes rebottling.
 - (c) "Brewery" means premises where beer is manufactured and includes every place therein where beer is stored or wherefrom it is issued.
 - (d) "Collector" means any officer appointed by the State Government, under sub-section (2) of section 5 of this Act.
 - (e) "Denatured" means effectually and permanently rendered unfit for human consumption.
 - (f) "Distillery" means premises where spirit is manufactured and includes every place therein where it is stored or wherefrom it is issued.
 - (g) "Excise duty" and "countervailing duty" mean any such excise duty or countervailing duty, as the case may be, as is mentioned in entry 51 of List-II of the Seventh Schedule to the Constitution.
 - (h) "Excise Officer" means any officer or person appointed, or invested with powers, under section 6 of this Act.
 - (i) "excise revenue" means revenue derived or derivable from any payment, duty, license fee, or other fee levied or payable, fine or penalty imposed or confiscation ordered under this Act, or the rules made thereunder, but does not include a fine imposed by a court of law.
 - (j) "Export" means to take out of Himachal Pradesh otherwise than cross a custom frontier as defined by the Central Government.
 - (k) "Financial Commissioner" means the Excise and Taxation Commissioner appointed under sub-section (1) of section 5.
 - (l) "Import" (except in the phrase "import into India") means to bring into Himachal Pradesh otherwise than across a customs frontier as defined by the Central Government.
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- (m) "License" means a license granted under this Act.
 - (n) "Liquor" means intoxicating liquor and includes all liquid consisting of or containing alcohol, whether obtained by fermentation or by subsequent distillation, and also includes any substance which the State Government may, by notification, declare to be liquor.
 - (o) "Manufacture" includes any process, whether natural or artificial by which any liquor is produced or prepared, and also re-distillation, and every process for the rectification, reduction, flavouring, blending or colouring or bottling of liquor.
 - (p) "Medicinal preparations" and "toilet preparations" shall have the same meaning as assigned to them under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
 - (q) "Molasses" means heavy dark coloured viscous liquid produced, in the final stage of manufacture of Gur or Sugar including Khan sari Sugar, from sugar cane or Gur, when liquid as such or in any form or admixture containing sugar which can be fermented.
 - (r) "Notification" means a notification issued under this Act or the rules made thereunder and published in the Official Gazette.
 - (s) "Pass" means a document which actually authorizes the removal or transportation of liquor. "permit" means a no objection statement issued by the Collector of the district of destination concerned or an officer authorized in this behalf in the import and transport of liquor and includes a document authorizing possession of liquor exceeding the limit of retail-sale.
 - (t) "Place" includes a building, shop, tent, enclosure, booth, vehicle, vessel, boat and raft.
 - (u) "Prescribed" means prescribed by rules made under this Act.
 - (v) "Sale" includes any transfer otherwise than by way of gift.
 - (w) "State" means the State of Himachal Pradesh.
 - (x) "State Government" means the Government of Himachal Pradesh;
 - (y) "Spirit" means any liquor containing alcohol obtained by distillation, whether denatured or not;
 - (za) "Transport" means to move from one place to another place within the State.
 - (zb) "Vehicle" means wheeled conveyance of any description, which is capable of being used for movement and includes aircraft, boat, vessel, raft, motor vehicle, a cart and any carriage by cattle.
 - (zc) "Warehouse" means a place where storage of liquor is permitted and includes a relevant part of manufactory; and
 - (zd) "Winery" means premises where wine is manufactured and includes every place therein where wine is stored or wherefrom it is issued.
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3. Country liquor and foreign liquor

The State Government may by notification declare what, for the purpose of this Act, shall be deemed to be country liquor and foreign liquor.

4. Power to limit application of notifications, license etc. issued -

Where under this Act, any notification is issued, any appointment made, any power conferred, or any license, permit or pass granted, it shall be lawful for the State Government to direct that -

- (a) It shall apply to the whole of the State or to any specified local area or areas.
 - (b) It shall apply to all or any class of persons, officers or functions and powers of such officers.
 - (c) It shall apply to all or any specified liquor(s) or classes thereof; and
 - (d) It shall be in force only for some special period or occasion.
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CHAPTER II

Establishment and Control

5. Financial Commissioner and Collector

- (1) The State Government may, by notification, appoint an Excise and Taxation Commissioner who shall exercise all the powers of Financial Commissioner, and subject to the control of the State Government, the general superintendence and administration of all matters relating to excise shall vest in him.
- (2) The State Government may, by notification, appoint as many Collectors as it may deem fit, to discharge in any specified area the functions of the Collector under this act and the Collector shall, subject to the control of the Financial Commissioner, control all other Excise Officers within his jurisdiction.
- (3) The jurisdiction of the Financial Commissioner shall extend to the whole State and the jurisdiction of Collectors shall extend to the areas of the State in which they are for the time being employed.

6. Other classes of Excise Officers and their powers and jurisdiction

- (1) There shall be such other classes of Excise Officers as the State Government may, by notification, declare and it may appoint as many persons as it deems fit to be the Excise Officers of these classes.
- (2) The State Government may, by notification, invest in any person, not being an Excise Officer, with powers to perform all or any of the functions of an Excise Officer, under this Act, and such person shall in the exercise of these functions be deemed to be an Excise Officer.
- (3) The State Government shall, by notification, declare the powers to be exercised under this Act by the Excise Officer of each class.
- (4) The jurisdiction of the Excise Officers shall, unless the State Government otherwise directs, extend to the districts in which they are for the time being employed.

7. Persons appointed under this Act to be public servants

All persons appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.

8. Power to enter and inspect

Any Excise Officer, not below such rank as the State Government may, by notification specify, -

- (a) Enter and inspect, at any time by day or by night, any place in which any licensed manufacturer carries on the manufacture of or stores any liquor.
- (b) Enter and inspect, at any time, any place in which any liquor is kept for sale by any person holding a license under this Act.
- (c) examine any accounts and registers, test, measure or weigh any materials, stills, utensils, implements, apparatus or testing instruments or liquor found in that place.
- (d) seize any accounts, register, measure, weights or testing instruments which he has reason to believe to be false or incorrect; and
- (e) Seize any liquor which he has reasons to believe to be unaccounted for in the accounts and registers maintained by the licensee.

9. Power to investigate

- (1) The State Government may, by notification, invest any Excise Officer, with power to investigate any offence punishable under this Act, committed within the limits of the area in which the officer exercises jurisdiction.
- (2) Every officer so empowered May within those limits exercise the same powers in respect of such investigation as an officer-in-charge of a police station may exercise in a cognizable case under the provisions of Chapter XII of the Code of Criminal Procedure, 1973.

10. Powers of Excise Officer to search, seize etc.

- (1) Whenever any Excise Officer not below such rank as the State Government may, by notification, specify has reason to believe that an offence punishable under this Act, has been, is being, or is likely to be, committed by any person, in any place, and that a search warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, at any time, by day or night, enter and search such place.
 - (2) Any Excise Officer specified in sub-section (1) may seize anything found in such place which he has reason to believe to be liable to confiscation under this Act, and may detain and search and, if he thinks proper, arrest any person found in such place whom he has reason to believe to be guilty of such offence as aforesaid.
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11. Powers of Magistrate to issue warrant for search or arrest

A Magistrate having reason to believe that an offence under this Act has been, is being, or is likely to be, committed may -

- (a) Issue a warrant for the search of any place in which he has reason to believe that any liquor, still, utensil, implement, apparatus or materials, in respect of which such offence has been, is being, or is likely to be, committed are kept or concealed; and
- (b) Issue a warrant for the arrest of any person whom he has reason to believe to have been, to be, or to be likely to be, engaged in the commission of any such offence.

12. Powers of Excise Officers to obtain information -

- (1) Any Excise Officer, not below such rank as the State Government may, by notification specify, may by order require any person to furnish to any specified authority, or person any such information in his possession concerning any unlawful import, export, transport, manufacture, sale, purchase or possession of any liquor, or any material, still, utensil, implement or apparatus whatsoever, for the purpose of manufacturing any liquor, as may be specified in the order.
- (2) Any person upon whom an order is served under sub-section (1) shall be bound, in the absence of reasonable excuse, to furnish correct information.

13. Police Officers to aid Excise Officers etc. and to take charge of articles seized

- (1) All Police Officers shall aid the Excise Officers and other authorities in carrying out the purposes of this Act.
 - (2) Every officer-in-charge of a police station shall take charge of, and keep in safe custody, pending the orders of a Judicial Magistrate or Collector concerned or an officer empowered under section 9 of this Act, to investigate the case, all articles seized under this Act which may be delivered to him, and shall allow any Excise Officer who may accompany such articles to the police station, or may be deputed for the purpose by his superior officer to affix his seal to the articles and take samples of and from them and all samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.
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14. Power to close liquor vends

The Financial Commissioner shall prescribe the day(s) on which any liquor vend shall remain closed for observance of the dry days approved by the State Government or the Election Commission of India or the State Election Commission :

Provided that if the District Magistrate receives an information that a riot or unlawful assembly has occurred or is likely to occur in the vicinity of a liquor vend, he may, subject to the reasons to be recorded in writing, by order, require the licensee of such a liquor vend to keep the vend closed at such time as may be specified in such order:

Provided further that the order passed under the preceding proviso shall, at one time, remain in force for not more than twenty-four hours from the time, when it is made:

Provided further that the District Magistrate shall inform the Financial Commissioner and the Collector concerned of the order passed by him as soon as such order is made.

CHAPTER III
Production, Manufacture, Possession, Import, Export,
Transport, Purchase or Sale
Part A
Manufacture

15. Prohibition of manufacture of liquor except under this Act

- (1) No person shall -
- (a) Manufacture or produce any liquor, or
 - (b) Construct or work a distillery, brewery, winery or a warehouse (wherein any liquor may be deposited and kept without payment of excise duty or countervailing duty), or
 - (c) Bottle any liquor, or
 - (d) use, keep or have in his possession, any materials, still, utensils, implement or apparatus whatsoever for the purpose of manufacturing or producing any liquor,
- Except under the authority, and subject to the terms and conditions as may be prescribed, in this behalf, by the Financial Commissioner.
- (2) The State Government may, by notification, prohibit the use of distilled liquor of any description in the manufacture of any kind or class of liquor.

16. Establishment or licensing of distilleries, breweries winery or warehouse

The Financial Commissioner, subject to such restrictions or conditions as the State Government may impose, May -

- (a) Establish a distillery in which spirit may be manufactured under a license granted under section 15.
 - (b) Discontinue any distillery so established.
 - (c) License the construction and working of a distillery or brewery or a winery.
 - (d) Establish and license a warehouse wherein any liquor may be deposited and kept without payment of duty.
 - (e) Discontinue any warehouse so established; and
 - (f) Make rules regarding -
 - (1) Grant of licenses for distilleries, stills, breweries or wineries.
 - (2) The security to be deposited by the licensee of a distillery, brewery or winery.
 - (3) The period for which the license shall be granted.
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- (4) The inspection and examination of such distillery, brewery or winery and the warehouses connected therewith and of the spirit or fermented liquor made and stored therein.
- (5) The management and working of the distillery, brewery or winery.
- (6) The form of accounts to be maintained and the returns to be submitted by the licensee.
- (7) The upkeep of buildings and plant.
- (8) The size and description of stills, and other plant.
- (9) The manufacturing, storing and passing out of spirit or fermented liquor and the contents of passes.
- (10) The prices to be charged by the licensee; and
- (11) Any other matters connected with the working of distilleries, breweries or wineries.

17. Prohibition of removal of liquor manufactured or stored in a distillery, brewery or warehouse etc.

No liquor manufactured or stored in any distillery, brewery, winery or warehouse or any other place of storage established or licensed under this Act shall be removed therefrom unless the excise duty or, as the case may be, the countervailing duty, if any, levied and payable under section 36 has been paid or a bond, as prescribed, has been executed for payment thereof.

Part B

Possession

18. Prohibition of possession of liquor

- (1) No person shall have in his possession any quantity of liquor in excess of such quantity as the State Government has under section 25, declared to be the limit of retail sale, except under the authority and in accordance with the terms and conditions of -
 - (a) A license for the manufacture, storage, sale or supply of, such article, or
 - (b) A permit or a pass granted by the Collector in that behalf :
Provided that nothing contained in this sub-section shall apply to any liquor in the possession of a common carrier or an Excise Officer or a Police Officer or other official or person who has its lawful custody under this Act.
- (2) A licensed vendor shall not have in his possession at any place, other than that authorized by his license, any quantity of any liquor in excess of such quantity as the State Government has, under section 25, declared to be the limit of sale by retail, except under a permit granted by the Collector in that behalf.
- (3) Notwithstanding anything contained in sub-sections (1) and (2), the State Government may, by notification, prohibit the possession of any liquor or restrict such possession by such conditions as it may impose.

19. Possession of unused and printed labels, corks, etc. by certain person to be punishable -

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

Provided that nothing therein shall apply to -

- (a) A person licensed to establish or work a distillery, brewery, winery or warehouse or to bottle liquor; or
 - (b) A person who, in execution or an order received from a person specified in clause (a), manufactures or prints any such label, cork, capsule or seal.
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20. Prohibition of possession of liquor un-lawfully manufactured, imported, transported etc

No person shall have in his possession any quantity of any liquor, knowing the same to have been unlawfully manufactured, imported, transported, or knowing that the prescribed excise duty, countervailing duty or other fee not to have been paid thereon.

Part C
Import, Export and Transport

21. Prohibition of import, export or transport of liquor. -

No liquor shall be imported, exported or transported except, -

- (a)
- (b) A after payment of any excise duty or fee or countervailing duty, if any, to which it may be liable under this Act, or on execution of a bond, as prescribed, for such payment, and
- (c) In accordance with such conditions as the State Government may impose.

22. Power of the State Government to prohibit or permit import, export or transport of liquor -

- (1) The State Government may, by notification, prohibit -
 - (a) The import or export of any liquor into or from the State or any part thereof, or
 - (b) The transport of any liquor.
 - (2) Save as otherwise provided by any rule made under this Act, no liquor exceeding such quantity, as the State Government may prescribe, shall be imported, exported or transported except under the authority of a pass granted by the Collector:
 - (3) Provided that on such conditions as the Financial Commissioner, may prescribe, a pass granted under the excise law in force in another State may be deemed to be a pass granted under this Act.
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Part D

Sale etc.

23. Prohibition of sale etc. of liquor

- (1) No liquor shall be sold except under the authority and subject to the terms and conditions of a license granted, in this behalf, by the Financial Commissioner or Collector, as the case may be.
- (2) No liquor shall be sold from a place other than the place specified in the license granted under sub-section (1).
- (3) No person shall allow consumption of liquor at any public place, except under the authority of a license granted under sub-section (1).

Nothing in this section applies to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his demise.

24. Prohibition of sale etc. of adulterate liquor

No licensed vendor and no person in the employ of such vendor or acting on his behalf shall adulterate any liquor, which the vendor is licensed to sell, by adding any substance in such a manner as to vary the prescribed strength or the quality of such liquor and no such vendor or person shall possess, store, sell or expose for sale, any such adulterated liquor.

25. Power of the State Government to declare limit of sale of liquor by retail and by whole sale -

The State Government may, by notification, declare with respect either to whole of State or to any local area comprised therein, and as regards purchasers generally or any specified class of purchasers, and generally or for any specified occasion, the maximum or minimum quantity or both of any liquor, which for the purpose of this Act may be sold by retail sale and by whole sale.

26. Prohibition of sale to minor or his employment

- (1) If any license holder or any person acting on his behalf sells or delivers any liquor to any person apparently under the age of 18 years, he shall be punishable with fine which may extend to ten thousand rupees but shall not be less than two thousand rupees.
 - (2) If a license holder or any person acting on his behalf employs, in a liquor Vend or Bar or any other place where liquor or other intoxicants are sold or stored or served, any person under the age of 18 years, he shall be punishable with imprisonment for a term which may extend to three months and with fine which may extend to fifty thousand rupees or with both.
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CHAPTER IV

Licenses, Permits and Passes

27. Grant of leases of manufacture, sale etc. -

- (1) The State Government may lease to any person, competent to contract, on payment of such sum in addition to excise duty or countervailing duty, on such conditions and for such period, as it may deem fit, the right -
 - (a) Of manufacturing or of supplying by wholesale, or of both, or
 - (b) Of selling by wholesale or by retail, or
 - (c) Of storing for manufacture or sale, any country liquor, foreign liquor, beer, wine spirit within any specified area.
- (2) The State Government may lease to any person, competent to contract, on payment of such fee and on such conditions as the Financial Commissioner may direct under section 28, the right of manufacturing and possessing for home consumption -
 - (a) Country liquor by distillation from specified fruits or grains in tribal areas, or
 - (b) Country fermented liquor from grains in any specified area.
Explanation - For the purpose of this sub-section 'tribal area' or 'specified area' shall mean such area which stand notified as 'tribal area' or 'notified area' under the repealed Punjab Excise Act, 1914, on the date of commencement of the Himachal Pradesh Excise Act, 2011.
- (3) The Financial Commissioner may grant to a lessee, a license for manufacturing or supplying the liquor in accordance with the terms of such lease as may be approved by the State Government under sub-section (1); provided that Collector may grant to a lessee, such licenses for sale of liquor by wholesale or by retail as the Financial Commissioner may prescribe.
- (4) The Collector may grant to a lessee under sub-section (2) a permit in such form as the Financial Commissioner may prescribe.

28. Fees and other conditions for grant of licenses, permits and passes -

- (1) Every license, permit or pass, under this Act, shall be granted -
 - (a) On payment of such fees, if any.
 - (b) In such form and containing such particulars.
 - (c) Subject to such restrictions and on such conditions, and
 - (d) For such period, as the Financial Commissioner may direct.
 - (2) For the purposes of sub-section (1), the power of the Financial Commissioner to issue directions shall include the power to direct the licensee of a distillery, brewery, winery or warehouse to -
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- (a) provide free accommodation to the Excise Officer concerned at or near the licensed premises, failing which to pay to the State Government the rent and other charges for such accommodation as may be fixed by the Financial Commissioner; and
- (b) Pay to the State Government the costs, charges and expenses, including salaries and allowances of such Excise Officers, which the State Government may incur in connection with the supervision of such distillery, brewery, winery or warehouse.
- (3) The authority granting a license under this Act, may require the licensee to give such security for the observance of the terms of his license, or to make such deposit in lieu of security, as such authority may direct.
- (4) Subject to the rules made by the Financial Commissioner, the Collector may grant licenses for the sale of any liquor within a district:
Provided that a license for sale in more than one district shall be granted by the Financial Commissioner only.
- (5) Before any license is granted in any year for the retail sale of liquor for consumption on any premises which have not been so licensed in the preceding year, the Collector shall take such measures as the State Government may prescribe, as may best enable him to ascertain local public opinion in regard to the licensing of such premises.

29. Power to cancel or suspend licenses etc.

Subject to such restrictions as the State Government may prescribe, the authority granting any lease, license, permit or pass under this Act, may cancel or suspend it -

- (a) If it is transferred or sublet by the holder thereof without the permission of the said authority; or
 - (b) If any excise duty or countervailing duty or, other fee payable by the holder thereof is not duly paid; or
 - (c) In the event of any breach by the holder of such lease, license, permit or pass or by his servants, or by any one acting on his behalf with his express or implied permission, of any of the terms or conditions of such license, permit or pass; or
 - (d) If the holder thereof is convicted of any offence punishable under this Act or the Himachal Pradesh Value Added Tax Act, 2005, the Central Sales Tax Act, 1956 or the Himachal Pradesh Prevention of Specific Corrupt Practices Act, 1983 or of any cognizable and non-bailable offence, or any offence punishable under the Narcotic Drugs and Psychotropic Substances Act, 1985, or under the Trade and Merchandise Marks Act, 1958 or under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian
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Penal Code, 1860 or any offence referred to in section 135 of the Customs Act, 1962; or

- (e) Where a license, permit or pass has been granted on the application of the grantee of a lease under this Act, on the request in writing of such grantee; or
- (f) At will, if the conditions of the license, permit or pass provides for such cancellation or suspension.

30. Power to cancel any other license and to recover fee. -

- (1) When a license, permit or pass held by any person is cancelled under clauses (a), (b), (c) or (d) of section 29, the authority granting the license may cancel any other license, permit or pass granted to such person by such authority within his jurisdiction but if such other license, permit or pass has been granted by any other authority, the Financial Commissioner may cancel or suspend the same.
- (2) In the case of cancellation or suspension of a license under clauses (a), (b), (c) or (d) of section 29, the fee payable for the balance of the period for which any license would have been current but for such cancellation or suspension, may be recovered from the ex-licensee as excise revenue.

31. No compensation or refund claimable for cancellation or suspension of license etc.

When a lease, license, permit or pass is cancelled or suspended under clauses (a), (b), (c) or (d) of section 29 or under section 30, the holder of such lease, license, permit or pass, as the case may be, shall not be entitled to any compensation for its cancellation or suspension nor to the refund of any fee paid or deposit made in respect thereof.

32. Power to withdraw license etc.

- (1) Whenever the authority which granted a license, permit or pass under this Act considers that such license, permit or pass should be withdrawn for any cause other than those specified in section 29, it may, -
 - (a) withdraw the license, permit or pass on the expiration of fifteen days' notice in writing of its intention to do so; or
 - (b) Withdraw any such license, permit or pass forthwith without notice.
 - (2) If any license, is withdrawn forthwith without notice under clause (b) of sub-section (1), there shall be paid to the licensee such sum, by way of compensation, as the Financial Commissioner may direct.
 - (3) When a license, permit or pass is withdrawn under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, after deducting the amount, if any, due to the State Government.
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33. Technical irregularities in license etc.

- (1) No lease, license, permit or pass granted under this Act shall be deemed to be invalid by reasons merely of any technical defect, irregularity or omission in the lease, license, permit or pass or in any proceedings taken prior to the grant thereof.
- (2) The decision of the Financial Commissioner as to what is a technical defect, irregularity or omission shall be final.

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

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

35. Surrender of license

No holder of a license granted under this Act to sell liquor shall surrender his license except on the expiration of one month's notice in writing given by him, to the authority which granted the license, of his intention to surrender the same and on payment of the fee payable for the license for the whole period for which it would have been current but for the surrender:

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

Explanation - The expression "holder of a license" as used in this section includes a person whose tender or bid or application for allotment of a license for any liquor vend has been accepted, although he may not actually have received the license.

CHAPTER V

Duties of Excise and Countervailing Duties

36. Excise duty and countervailing duty -

- (1) There shall be levied and paid an excise duty or the countervailing duty, as the case may be, at such rate or rates as the State Government may, by notification direct, on any alcoholic liquor for human consumption -
 - (a) Manufactured, produced or bottled in the State under any license granted under section 15 of this Act.
 - (b) Manufactured or produced elsewhere in India but imported or transported into State; and
 - (c) Imported, exported or transported in accordance with the provisions of section 21 of this Act.
- (2) The excise duty or countervailing duty may be imposed under sub-section (1) at different rates according to varying kind, strength, quality or price of alcoholic liquor for human consumption.
- (3) Notwithstanding anything contained in sub-section (1), no excise duty or countervailing duty shall be levied on -
 - (a) any alcoholic liquor for human consumption imported into India and which, on its importation, was liable to duty under the Customs Tariff Act, 1975 or the Customs Act, 1962, and
 - (b) medicinal preparations and toilet preparations containing alcohol on which excise duty is levied under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

37. Manner in which duty be levied.

Subject to such rules regulating the time, place and manner as the Financial Commissioner may prescribe, such duty shall be levied rateably, on the quantity of alcoholic liquor for human consumption imported, transported or manufactured in, or issued from a distillery, brewery, winery or warehouse.

38. Payment for grant of leases.

The State Government may, in addition to or instead of any excise duty or countervailing duty leviable under this Chapter, accept a sum in consideration of the lease of any right under section 27.
