

THE PUNJAB EXCISE ACT, 1914

CONTENTS

CHAPTER I PRELIMINARY AND DEFINITIONS

1. Short title, extent and commencement
2. Repeal of enactments
3. Definitions
4. "Country liquor" and "foreign liquor"
5. Power of Provincial Government to declare limit of sale by retail and by wholesale
6. Power to limit application of notifications, permits, etc, made under this Act
7. Saving of enactments

CHAPTER II ESTABLISHMENT AND CONTROL

8. Superintendence and control of the excise administration and excise officers
9. Excise Commissioner
10. Other classes of excise officers
- 10B. Their Powers
- 10C. Mode of conferring powers
11. Power to invest persons with special powers under this Act
12. Local limits of jurisdiction
13. Delegation
14. Appeal
15. Revision

CHAPTER III IMPORT, EXPORT AND TRANSPORT

16. Import, export and transport of intoxicants
17. Power of Provincial Government to prohibit import, export and transport of intoxicants
18. Passes necessary for import, export and transport
19. Grant of passes for import, export and transport

CHAPTER IV MANUFACTURE, POSSESSION AND SALE

A—Manufacture

20. Manufacture of intoxicants prohibited except under the provisions of this Act
21. Establishment or licensing of distilleries and breweries
22. Establishment or licensing of warehouses
23. Removal of intoxicant from distillery, etc

B—Possession

24. Possession of intoxicants
- 24A. Exceptions
- 24B. Prohibition and restriction of possession of intoxicants in certain cases

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

C—Sale

26. Sale of intoxicants
27. Grant of lease of manufacture etc
28. Manufacture and sale of liquor in Military Cantonments
29. Prohibition of sale to person under the age of eighteen years
30. Prohibition on employment of children under the age of sixteen years and of women

**CHAPTER V
DUTIES AND FEES**

31. Duty on excisable articles
32. Manner in which duty may be levied
33. Payment for grant of leases
- 33A. [Repealed]

**CHAPTER VI
LICENSES, PERMITS AND PASSES**

34. Fees for, terms, conditions and form of, and duration of, licenses, permits and passes
- 34A. Security
35. Grant of licenses for sale
- 35A. Ascertainment of public opinion
36. Power to cancel or suspend licenses, etc
37. Power to cancel any other license
38. Power to recover fee
39. Power of Collector to take grants under management or to resell
40. No compensation or refund claimable for cancellation or suspension of license, etc, under this section
41. Power to withdraw licenses
- 41A. Compensation in the case of withdrawal
- 41B. Refund of fee or deposit
42. Technical irregularities in license, etc
43. No claim in consequence of refusal to renew a license, etc
44. Surrender of license

**CHAPTER VII
POWERS AND DUTIES OF OFFICERS, ETC**

45. Power to enter and inspect places of manufacture and sale
46. Power of excise officer to investigate offences punishable under this Act
47. Powers of arrest, seizure and detention
48. Power of magistrate to issue warrant for search or arrest
49. Power of excise officer to search without warrant
- 49A. Further power of seizure, detention, search and arrest
50. Procedure relating to arrests, searches, etc
51. Police to aid excise officers
52. Duty of landholders and others to give information
53. Duty of officer incharge of police station to take charge of articles seized
54. Power to close shops for the sake of public peace

**CHAPTER VIII
GENERAL PROVISIONS**

- 55. Measures, weights and testing instruments
- 56. Power of Provincial Government to exempt intoxicants from the provisions of the Act
- 57. Bar of certain suits
- 58. Powers of Provincial Government to make rules
- 58A. Previous publication of rules
- 59. Powers of Board of Revenue to make rules
- 60. Recovery of dues

**CHAPTER IX
OFFENCES AND PENALTIES**

- 61. Penalty for unlawful import, export, transport, manufacture, possession, etc
- 62. Penalty for unlawfully selling to persons under eighteen, or employing children or women
- 63. Penalty for attempting to render denatured spirit fit for human consumption
- 64. Penalty for fraud by licensed manufacture or vendor or his servant
- 65. Penalty for certain acts by licensee or his servant
- 66. Penalty for consumption in chemist's shop, etc
- 67. Manufacture, sale or possession by one person on account of another
- 68. Penalty for offences not otherwise provided for
- 69. Attempt to commit offences punishable under the Act
- 70. Penalty for excise officer making vexatious search, etc
- 71. Report by investigating officer for institution of proceedings
- 72. Bail
- 73. Security for appearance in case of arrest without warrant
- 74. *[Repealed]*
- 75. Cognizance of offences
- 76. Presumption as to commission of offence in certain cases
- 77. Liability of employer for offence committed by employee or agent
- 78. Confiscation of article in respect of which offence committed
- 78A. When confiscation may be ordered
- 79. Further provisions for confiscation
- 80. Power of excise officers to compound offences

SCHEDULE

TEXT

¹THE PUNJAB EXCISE ACT, 1914
²(I of 1914)

[12th January, 1914]

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

It is hereby enacted as follows:-

CHAPTER I
PRELIMINARY AND DEFINITIONS

1. Short title, extent and commencement.— (1) This Act may be called the Punjab Excise Act, 1914;

(2) It extends to the whole of the Punjab.

(3) It shall come into force on such date³ as the ⁴ [Provincial Government] may by notification direct.

2. Repeal of enactments.— The enactments mentioned in the Schedule are repealed to the extent specified in the fourth column thereof.

3. Definitions.— In this Act, and the rules made under it, unless there is something repugnant in the subject or context,—

(1) “beer” includes ale, porter, stout, and all other fermented liquors made from malt:

(2) to “bottle” means to transfer liquor from a cask or other vessel to a bottle, jar, flask, or similar receptacle whether any process of manufacture be employed or not, and bottling includes rebottling;

(3) “Collector” includes any revenue officer in independent charge of a district and any official appointed by the ⁵ [Provincial Government] to discharge, throughout any specified local area, the functions of a Collector under this Act;

(4) “Commissioner” means the chief officer in charge of the revenue administration of division;

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

⁶[(6) excisable article means—

(a) ⁷[any alcoholic liquor, or]

(b) any intoxicating drug, or

(c) any medicinal or toilet preparation containing alcohol].

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

(6-b) ⁹[* * * * *]

(7) “Excise Commissioner” means the officer appointed by the ¹⁰ [Provincial Government] under section 9;

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

(9) “excise revenue” means revenue derived or derivable from any payment, duty, fee, tax, confiscation or fine, imposed or ordered under the provisions of this Act, or of any other law for the time being in force relating to liquor or intoxicating drug, but does not include a fine imposed by a court of law;

¹¹[(10) “export” means to take out of the Punjab otherwise than across a customs frontier as defined by the ¹²Central Government].

(11) ¹³[Member of the Board of Revenue] shall, when there are more ¹⁴[Members of Board of Revenue] than one be construed as meaning one or more of the ¹⁵[Members of the Board of Revenue];

¹⁶[(12) “import” (except in the phrase ¹⁷ [“import into Pakistan”]) means to bring into the Punjab otherwise than across a customs frontier as defined by the ¹⁸Central Government].

¹⁹[(12-a) “intoxicant” means any liquor or intoxicating drug];

²⁰[(13) “intoxicating drug” means—

- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as bhang, sidhi, or ganja;
- (ii) charas, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;
- (iii) any mixture, with or without neutral materials of any of the above forms of intoxicating drug, or any drink prepared therefrom; and
- (iv) any other intoxicating or narcotic substance which the ²¹ [Provincial Government] may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930];

(14) “liquor” means intoxicating liquor, and includes all liquids consisting of or containing alcohol; also any substance which the ²² [Provincial Government] may by notification declare to be liquor for the purposes of this Act;

(15) “magistrate” means any magistrate exercising powers not less than those of magistrate of the second class, or any magistrate of the third class specially authorized in this behalf by the district magistrate;

(16) “manufacture” includes every process, whether natural or artificial, by which any ²³ [intoxicant] is produced or prepared and also redistillation and every process for the rectification, reduction, flavouring, blending or colouring of liquor;

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

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

(19) “spirit” means any liquor containing alcohol obtained by distillation, whether denatured or not;

- (20) “tari” means fermented or unfermented juice drawn from any kind of palm tree;
- (21) “transport” means to move from one place to another within the Punjab.

4. “Country liquor” and “foreign liquor”.— The ²⁴ [Provincial Government] may ²⁵ [* * *] by notification²⁶ declare what, for the purposes of this Act or any portion thereof, shall be deemed to be “country liquor” and “foreign liquor”.

²⁷ [* * * * * * * * * * * * * * * *]

5. Power of Provincial Government to declare limit of sale by retail and by whole sale.— The ²⁸ [Provincial Government] may by notification declare with respect either to the whole of the Punjab 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 ²⁹ [intoxicant] which for the purposes of this Act may be sold by retail and by wholesale.

³⁰ [5-A. No Licence or Pass under this Act, shall be issued to a person who is a Muslim].

6. Power to limit application of notifications, permits, etc., made under this Act.— Where under this Act any notification is made, any power conferred, any appointment made or any licence, pass or permit granted, it shall be lawful to direct:-

- (a) that it shall apply to the whole of the Punjab or to any specified local area or areas;
- (b) that it shall apply to all or any specified ³¹ [intoxicant or intoxicants] or classes thereof;
- (c) that it shall apply to all or any class or classes of persons or officers;
- (d) that it shall be in force only for some special period or occasion.

7. Saving of enactments.— Save as provided by the Schedule, nothing contained in this Act shall affect the provisions of the Sea Customs Act, 1878³², the Cantonments Act, 1910³³, or the Indian Tariff Act, 1894³⁴, or any rule or order made thereunder.

CHAPTER II ESTABLISHMENT AND CONTROL

8. Superintendence and control of the excise administration and excise officers.— (a) Subject to the control of the ³⁵ [Provincial Government] and unless the ³⁶ [Provincial Government] shall by notification otherwise direct, the general superintendence and administration of all matters relating to excise shall vest in the ³⁷ [Board of Revenue].

- (b) Subject to the general superintendence and control of the ³⁸ [Board of Revenue] and unless the ³⁹ [Provincial Government] shall by notification otherwise direct, the Commissioner shall control all other excise officers in his division.
- (c) Subject as aforesaid and to the control of the Commissioner and unless the ⁴⁰ [Provincial Government] shall by notification otherwise direct, the Collector shall control all other excise officers in his district.

9. Excise Commissioner.— The ⁴¹[Provincial Government] may by notification appoint an Excise Commissioner, and, subject to such conditions and restrictions as it may deem fit, may invest him with all or any of the powers conferred on the ⁴²[Board of Revenue] by this Act.

10. Other classes of excise officers.— (a) There shall be such other classes of excise offices as the ⁴³ [Provincial Government] may by notification declare, and the ⁴⁴[Provincial Government] may appoint as many persons as it deems fit to be excise officers of these classes.

(b) **Their Powers.—** The ⁴⁵[Provincial Government] shall by notification declare what powers under this act shall be exercised by excise officers of each class.

(c) **Mode of conferring powers.—** In conferring powers under this Act, the ⁴⁶ [Provincial Government] may empower persons by name or in virtue of their office or classes of officials generally by their official titles.

11. Power to invest persons with special powers under this Act.— The ⁴⁷ [Provincial Government] may by notification invest any person, not being an excise officer, with power to perform all or any of the functions of an excise officer under this Act, and such person shall in the exercise of these functions be deemed to be an excise officer.

12. Local limits of jurisdiction.— The jurisdiction of the ⁴⁸ [Board of Revenue] and of the Excise Commissioner shall extend to the Punjab, the jurisdiction of Commissioners shall extend to their divisions and the jurisdiction of Collectors and other excise officers shall, unless the ⁴⁹ [Provincial Government] shall otherwise direct, extend to the districts in which they are for the time being employed.

13. Delegation.— (a) The ⁵⁰ [Provincial Government] may by notification delegate to the ⁵¹ [Board of Revenue], the ⁵² [Excise Commissioner] or Commissioner all or any of its powers under this Act, except the powers conferred by sections 14, 21, 22, 31, 56 and 58 of this Act.

(b) The ⁵³ [Provincial Government] may by notification permit the delegation by the ⁵⁴ [Board of Revenue], Commissioner or Collector to any person or class of persons specified in such notification of any powers conferred by this Act or exercised in respect of excise revenue under any Act for the time being in force.

14. Appeal.— An appeal shall lie from an original or appellate order of an excise officer in such cases or classes of cases and to such authority as the ⁵⁵ [Provincial Government] shall by notification declare.

⁵⁶ [Provided that no order under this section shall be passed unless the appellant is afforded an opportunity of being heard].

15. Revision.— (a) The ⁵⁷ [Board of Revenue] may at any time revise any order passed by any excise officer subordinate to ⁵⁸ [it].

(b) A Commissioner or Collector may call for the record of any case pending before, or disposed of by, any excise officer subordinate to him, and if he is of opinion that the proceedings taken or order made should be modified or reversed, he shall report the case with his opinion thereon for the orders of the ⁵⁹ [Board of Revenue]:

Provided that the ⁶⁰ [Board of Revenue] shall not under this section pass an order revising or modifying any proceeding or order of a subordinate excise officer and affecting any person without giving such person an opportunity of being heard.

CHAPTER III IMPORT, EXPORT AND TRANSPORT

16. Import, export and transport of intoxicants.— No ⁶¹[intoxicant] shall be imported, exported or transported except—

- (a) after payment of any ⁶² [duty to which it may be liable under this Act] or execution of a bond for such payment, and
- (b) in compliance with such conditions as the ⁶³ [Provincial Government] may impose.

17. Power of Provincial Government to prohibit import, export and transport of intoxicants.— The ⁶⁴ [Provincial Government] may, by notification—

- (a) ⁶⁵ [* * *] prohibit ⁶⁶the import or export of any ⁶⁷ [intoxicant] into or from the Punjab or any part thereof; or
- (b) prohibit ⁶⁸the transport of any ⁶⁹ [intoxicant].
⁷⁰ [* * * * *]

18. Passes necessary for import, export and transport.— Except as otherwise provided by any rule made under this Act, no ⁷¹ [intoxicant] exceeding such quantity as the ⁷² [Provincial Government] may prescribe by notification shall be imported, exported or transported except under a pass issued under the provisions of the next following section:

Provided that in the case of duty-paid foreign liquor such passes shall be dispensed with, unless the ⁷³ [Provincial Government] shall by notification otherwise direct:

Provided, further, that on such conditions as may be determined by the ⁷⁴ [Board of Revenue], a pass granted under the excise law in force in another province may be deemed to be a pass granted under this Act.

19. Grant of passes for import, export and transport.— Passes for the import, export or transport of ⁷⁵ [intoxicants] may be granted by the Collector:

Provided that passes for the import and export of such ⁷⁶ [intoxicants] as the ⁷⁷ [Board of Revenue] may from time to time determine shall be granted only by the ⁷⁸ [Board of Revenue].

CHAPTER IV MANUFACTURE, POSSESSION AND SALE

A—Manufacture

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

- (1) (a) No ⁷⁹ [intoxicant] shall be manufactured or collected:
- (b) no hemp plant ⁸⁰ [* * *] shall be cultivated;
- (c) no tari-producing tree shall be tapped;
- (d) no tari shall be drawn from any tree; and
- (e) no person shall use, keep or have in his possession any materials, still, utensils, implement or apparatus whatsoever for the purpose of manufacturing any ⁸¹ [intoxicant] other than tari;

except under the authority and subject to the terms and conditions of a license granted in that behalf by the Collector.

(2) No distillery or brewery shall be constructed or worked except under the authority and subject to the terms and conditions of a license granted in that behalf by the ⁸² [Board of Revenue] under section 21.

21. Establishment or licensing of distilleries and breweries.— The ⁸³[Board of Revenue], subject to such restrictions or conditions as the ⁸⁴ [Provincial Government] may impose, may—

- (a) establish a distillery in which spirit may be manufactured under a license granted under section 20;
- (b) discontinue any distillery so established;
- (c) license the construction and working of a distillery or brewery;
- (d) make rules regarding—
 - (1) the granting of licenses for distilleries, stills or breweries;
 - (2) the security to be deposited by the licensee of a distillery or brewery;
 - (3) the period for which the license shall be granted;
 - (4) the inspection, examination of such distillery or brewery and the warehouses connected therewith and of the spirit therein;
 - (5) the management and working of distillery or brewery;
 - (6) the form of accounts to be maintained and the returns to be submitted by the licensee;
 - (7) the up-keep of buildings and plant;
 - (8) the size and description of stills, and other plant;
 - (9) the manufacture, storing and passing out of spirit, and the contents of passes;
 - (10) the prices to be charged by the licensee; and
 - (11) any other matters connected with the working of distilleries or breweries.

22. Establishment or licensing of warehouses.— The ⁸⁵ [Board of Revenue], subject to such restrictions or conditions as the ⁸⁶ [Provincial Government] may impose, may—

- (a) establish or license a warehouse wherein any ⁸⁷ [intoxicant] may be deposited and kept without payment of duty;
- (b) discontinue any warehouse so established.

23. Removal of intoxicant from distillery, etc.— No ⁸⁸ [intoxicant] shall be removed from any distillery, brewery, warehouse, or other place of storage established or licensed under this Act, unless the duty (if any) ⁸⁹ [payable under Chapter V] has been paid or a bond has been executed for the payment thereof.

B—Possession

24. Possession of intoxicants.— (1) No person shall have in his possession any quantity of any ⁹⁰ [intoxicant] in excess of such quantity as the ⁹¹ [Provincial Government] has, under section 5, declared to be the limit of retail sale, except under the authority and in accordance with the terms and conditions of—

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

- (2) **Exceptions.**— Sub-section (1) shall not apply to—
- (a) any ⁹² [intoxicant] in the possession of any excise officer, common carrier or warehouse man as such; or
 - (b) any foreign liquor, which has been purchased by any person for his *bona fide* private consumption.

(3) A licensed vendor shall not have in his possession at any place, other than that authorized by his license, any quantity of any ⁹³ [intoxicant] in excess of such quantity as the ⁹⁴ [Provincial Government] has under section 5 declared to be the limit of sale by retail, except under a permit granted by the Collector in that behalf.

⁹⁵[(4) **Prohibition and restriction of possession of intoxicants in certain cases.**— Notwithstanding anything contained in this Act or any other law for the time being in force, the Provincial Government may, by notification, prohibit the possession or consumption of any ⁹⁶ [intoxicant] in respect of any person or persons or any class or classes of persons or restrict such possession or consumption in respect of any person or persons or any class or classes of persons by such conditions as it may prescribe].

25. Prohibition of possession of intoxicant, unlawfully manufactured, imported, etc.— No person shall have in his possession any quantity of any ⁹⁷ [intoxicant], knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon.

C—Sale

26. Sale of intoxicants.— No liquor shall be bottled for sale and no ⁹⁸ [intoxicant] shall be sold, except under the authority and subject to the terms and conditions of a license granted in that behalf:

Provided that—

(1) a person licensed under section 20 to cultivate the hemp ⁹⁹ [* * *] plant may sell without a license those portions of the plant from which any intoxicating drug can be manufactured to any person licensed under this Act to deal in the same or to any officer whom the ¹⁰⁰ [Board of Revenue] may appoint in this behalf;

(2) a person having the right to the tari drawn from any tree may sell the same without a license to a person licensed to manufacture or sell tari under this Act;

(3) on such conditions as the ¹⁰¹ [Board of Revenue] may determine, a license for sale under the excise law for the time being in force in other parts of ¹⁰² [Pakistan] may be deemed to be a license granted in that behalf under this Act;

(4) nothing in this section applies to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representative in interest upon his quitting a station or after his decease.

27. Grant of lease of manufacture etc.— (1) The ¹⁰³ [Provincial Government] may lease to any person, on such conditions and for such period as it may deem fit, the right—

- (i) of manufacturing or of supplying by wholesale or of both, or
- (ii) of selling by wholesale or by retail, or
- (iii) of manufacturing or of supplying by wholesale, or of both, and of selling by retail, any country liquor or intoxicating drug within any specified local area.

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

28. Manufacture and sale of liquor in Military Cantonments.— Within the limits of any military cantonment, and within such distance from those limits as the ¹⁰⁴Central Government in any case may prescribe, no license for the manufacture or sale of liquor and no lease of the retail vend of liquor, such as described in section 27, shall be granted unless with the consent of the Commanding Officer.

29. Prohibition of sale to person under the age of eighteen years.— No licensed vendor and no person in the employ of such vendor or acting on his behalf shall sell or deliver any liquor or intoxicating drug to any person apparently under the age of eighteen years whether for consumption by such person or by another person and whether for consumption on or of the premises of such vendor.

30. Prohibition on employment of children under the age of sixteen years and of women.— (1) No person who is licensed to sell foreign liquor or country spirit for consumption on his premises shall, during the hours in which such premises are kept open for business, employ or permit to be employed, either with or without remuneration, any child under the age of sixteen 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 or country spirit for consumption on his premises, shall, without the previous permission in writing of the collector, during the hours in which such premises are kept open for business employ or permit to be employed, either with or without remuneration, any woman in any part of such premises in which liquor is consumed by the public.

(3) Every permission granted under sub-section (2) shall be endorsed on the license, and may be modified or withdrawn.

CHAPTER V DUTIES AND FEES

31. Duty on excisable articles.— ¹⁰⁵ [A duty at such rate or rates as the ¹⁰⁶ [Provincial Government] shall direct, may be imposed, either generally or for any specified local area, on any excisable article—

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

Provided as follows:-

- (i) duty shall not be so imposed on any article which has been imported into ¹⁰⁷ [Pakistan] and was liable on importation to duty under the Indian Tariff Act, 1894¹⁰⁸, or the Sea Customs Act, 1878.¹⁰⁹

¹¹⁰[(ii) * * *]

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

32. Manner in which duty may be levied.— Subject to such rules regulating the time, place and manner as the ¹¹¹ [Board of Revenue] may prescribe, such duty shall be levied rateably on the quantity of excisable article imported, exported, transported, collected or manufactured in, or issued from, a distillery, brewery or warehouse:

Provided that duty may be levied—

- (a) on intoxicating drugs by an acreage rate levied on the cultivation of the hemp ¹¹² [* * *] plant, or by a rate charged on the quantity collected;
- (b) on spirit or beer manufactured in any distillery established, or any distillery or brewery licensed, under this Act, in accordance with such scale of equivalents calculated on the quantity of materials used, or by the degree of attenuation of the wash or wort, as the case may be, as the ¹¹³ [Provincial Government] may prescribe;
- (c) on tari, by a tax on each tree from which the tari is drawn;

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

- (a) if the ¹¹⁴ [Provincial Government] by notification so directs, at the rate of duty which was in force at the date of import of that article, or
- (b) in the absence of such direction by the ¹¹⁵ [Provincial Government], at the rate of duty which is in force on that article on the date when it is issued from the warehouse.

33. Payment for grant of leases.— Instead of or in addition to any duty leviable under this Chapter, the ¹¹⁶ [Provincial Government] may accept payment of a sum in consideration of the lease of any right under section 27.

33-A. ¹¹⁷[* * * * *]

CHAPTER VI LICENSES, PERMITS AND PASSES

34. Fees for, terms, conditions and form of, and duration of, licenses, permits and passes.— (1) Every license, permit or pass granted under this Act ¹¹⁸ [or any rules made thereunder] shall be granted—

- (a) on payment of such fees, if any,
 - (b) subject to such restrictions and on such conditions,
 - (c) in such form and containing such particulars,
 - (d) for such period,
- as the ¹¹⁹ [Board of Revenue] may direct.

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

35. Grant of licenses for sale.— (1) Subject to the rules made by the ¹²⁰ [Board of Revenue] under the powers conferred by this Act, the Collector may grant licenses for the sale of any ¹²¹ [intoxicant] within his district.

(2) **Ascertainment of public opinion.**— Before any license is granted in any year for the retail sale of liquor for consumption on any premises which have not been so licensed in the preceding year, the Collector shall take such measures, in accordance with rules to be made by

the ¹²² [Provincial Government] in this behalf, as may best enable him to ascertain local public opinion in regard to the licensing of such premises.

(3) A license for sale in more than one district of the Punjab shall be granted by the ¹²³ [Board of Revenue] only.

36. Power to cancel or suspend licenses, etc.— Subject to such restrictions as the ¹²⁴ [Provincial Government] may prescribe, the authority granting any license, permit or pass under this Act may cancel or suspend it—

- (a) if it is transferred or sublet by the holder thereof without the permission of the said authority; or
- (b) if any duty or fee payable by the holder thereof be not duly paid; or
- (c) in the event of any breach by the holder of such license, permit or pass or by his servants, or by any one acting on his behalf with his express or implied permission, of any of the terms or conditions of such license, permit or pass; or
- (d) if the holder thereof is convicted of any offence punishable under this Act or any other law for the time being in force relating to revenue, or of any cognizable and non-bailable offence or any offence punishable ¹²⁵ [under the Dangerous Drugs Act, 1930 or], under the Merchandise Marks Act, 1889¹²⁶, or of any offence punishable under sections 482 to 489 (both inclusive) of the ¹²⁷ [Pakistan] Penal Code¹²⁸; or
- (e) if the holder thereof is punished for any offence referred to in clause (8) of section 167 of the Sea Customs Acts, 1878¹²⁹; or
- (f) where a license, permit or pass has been granted on the application of the grantee of a lease under this Act, on the requisition in writing of such grantee; or
- (g) at will, if the conditions of the license or permit provide for such cancellation or suspension.

37. Power to cancel any other license.— When a license, permit or pass held by any person is cancelled under clauses (a), (b), (c), (d) or (e) of section 36 the authority aforesaid may cancel any other license, permit or pass granted to such person ¹³⁰ [by, or by the authority of the Provincial Government, within the same district under] this Act or under any other law for the time being in force relating to excise revenue or under the Opium Act, 1878¹³¹ and the ¹³² [Board of Revenue] may cancel any such license, permit or pass granted to such person in any district to which this Act applies.

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

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

40. No compensation or refund claimable for cancellation or suspension of license, etc., under this section.— When a license, permit or pass is cancelled or suspended under

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

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

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

(2) **Compensation in the case of withdrawal.—** If any license, permit or pass be withdrawn under clause (d) of sub-section (1), in addition to the sum remitted as aforesaid, there shall be paid to the licensee such further sum (if any) by way of compensation as the ¹³³ [Board of Revenue] may direct.

(3) **Refund of fee or deposit.—** When a license, permit or pass is withdrawn under this section, any fee paid in advance or deposits made by the licensee in respect thereof shall be refunded to him, after deducting the amount (if any) due to ¹³⁴ [the Provincial Government].

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

(2) The decision of the ¹³⁵ [Board of Revenue] as to what is a technical defect, irregularity or omission shall be final.

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

44. Surrender of license.— (1) No holder of a license granted under this Act to sell an ¹³⁶ [intoxicant] shall surrender license except on the expiration of one month's notice in writing given by him to the Collector of his intention to surrender the same and on payment of the fee payable for the license for the whole period of which it would have been current but for the surrender:

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

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

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

CHAPTER VII POWERS AND DUTIES OF OFFICERS, ETC.

45. Power to enter and inspect places of manufacture and sale.— Any excise officer not below such rank as the ¹³⁷ [Provincial Government] may prescribe, may—

- (a) enter and inspect, at any time by day or by night, any place in which any licensed manufacturer carries on the manufacture of or stores any ¹³⁸ [intoxicant];

- (b) enter and inspect at any time, within the hours during which sale is permitted, and at any other time during which the same may be open, any place in which any ¹³⁹ [intoxicant] is kept for sale by any person holding a license under this Act;
- (c) examine accounts and registers, test, measure or weigh any materials, stills, utensils, implements, apparatus or ¹⁴⁰ [intoxicant] found in that place; and
- (d) seize any accounts, registers, measures, weights or testing instruments which he has reason to believe to be false.

46. Power of excise officer to investigate offences punishable under this Act.— (1) The ¹⁴¹ [Provincial Government] may by notification invest any excise officer, not below the rank of sub-inspector, with power to investigate any offence punishable under this act, committed within the limits of the area in which the officer exercises jurisdiction.

(2) Every officer so empowered may within those limits exercise the same powers in respect of such investigations as an officer-in-charge of a police station may exercise in a cognizable case under the provisions of Chapter XIV of the Code of Criminal Procedure, 1898 ¹⁴².

47. Powers of arrest, seizure and detention.— An officer of the excise, police, salt or land revenue department, not below such rank and subject to such restriction as the ¹⁴³ [Provincial Government] may prescribe, and any other person duly empowered by notification by the ¹⁴⁴ [Provincial Government] in this behalf, may arrest without warrant any person found committing an offence punishable under section 61, or section 63, and may seize and detain any ¹⁴⁵ [intoxicant] or other article which he has reason to believe to be liable to confiscation under this Act or other law for the time being in force relating to excise revenue; and may detain and search any person upon whom, and any vessel, raft, vehicle, animal, package, receptacle or covering or upon which he may have reasonable cause to suspect any such article to be.

48. Power of magistrate to issue warrant for search or arrest.— A magistrate having reason to believe that an offence under section 61 or 63 has been, is being, or is likely to be committed, may—

- (a) issue a warrant for the search of any place in which he has reason to believe that any ¹⁴⁶ [intoxicant] still, utensil, implement, apparatus or materials, in respect of which such offence has been is being, or is likely to be committed, are kept or concealed; and
- (b) issue a warrant for the arrest of any person whom he has reason to believe to have been, to be, or to be likely to be engaged in the commission of any such offence.

49. Power of excise officer to search without warrant.— (1) Whenever any excise officer not below such rank as the ¹⁴⁷ [Provincial Government] may by notification prescribe, has reason to believe that an offence punishable under section 61, section 62, section 63, or section 64, has been, is being, or is likely to be committed in any place, and that a search warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, at any time, by day or night enter and search such a place.

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

50. Procedure relating to arrests, searches, etc.— Save as in this Act otherwise expressly provided, the provisions of the Code of Criminal Procedure, 1898¹⁴⁸, relating to arrests, detentions in custody, searches, summonses, warrant of arrest, search-warrants, production of persons arrested and investigation of offence shall be held to be applicable to all action taken in these respect under this Act:

Provided that:-

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

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

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

52. Duty of landholders and others to give information.— (a) Ever owner or occupier of land and the agent of any owner or occupier of land on which—

(b) Every lambardar, village headman, village accountant, village watchman, village policeman and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards in whose village—

there shall be any manufacture or illegal import or collection of any ¹⁴⁹ [intoxicant] not licensed under this Act, or any unlawful cultivation of any plants from which an intoxicating drug can be produced, shall be bound, in the absence of reasonable excuse, to give notice of the same to a magistrate or to an officer of the excise, police or land revenue department as soon as the fact comes to his knowledge.

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

54. Power to close shops for the sake of public peace.— (1) The District Magistrate or a Sub-Divisional Magistrate by notice in writing to the licensee may require that any shop in which any ¹⁵⁰ [intoxicant] is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

(2) If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, a magistrate of any class may require such shop to be kept closed for such period as he may think necessary:

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

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

CHAPTER VIII GENERAL PROVISIONS

55. Measures, weights and testing instruments.— Every person who manufactures or sells any ¹⁵¹ [intoxicant] under a license granted under this Act shall be bound—

- (a) to supply himself with such measures, weights and instruments as the ¹⁵² [Board of Revenue] may prescribe, and to keep the same in good condition; and
- (b) on the requisition of any excise officer duly empowered by the Collector in that behalf, at any time to measure, weigh or test any ¹⁵³ [intoxicant] in his possession in such manner as the said excise officer may require.

56. Power of Provincial Government to exempt intoxicants from the provisions of the Act.— The ¹⁵⁴ [Provincial Government] may, by notification, either wholly or partially and subject to such conditions as it may think fit to prescribe, exempt any ¹⁵⁵ [intoxicant] from all or any of the provisions of this Act.

57. Bar of certain suits.— No suit shall lie in any civil court against the ¹⁵⁶ [Provincial Government], any officer or person for damages for any act in good faith done, or ordered to be done, in pursuance of this Act or of any other law for the time being in force relating to the excise revenue.

58. Powers of Provincial Government to make rules.— (1) The ¹⁵⁷ [Provincial Government] may, by notification, make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the ¹⁵⁸ [Provincial Government] may make rules—

- (a) prescribing the duties of excise officers;
- (b) regulating the delegation of any powers by the ¹⁵⁹ [Board of Revenue], Commissioner or Collector, under section 13, clause (b);
- (c) prescribing the time and manner of presenting, and the procedure for dealing with appeals from orders of excise officers;
- (d) regulating the import, export, transport or possession of any ¹⁶⁰ [intoxicant] ¹⁶¹ [or excise bottle and the transfer, price or use of any type or description of such bottle];
- (e) regulating the periods and localities for which, and the persons, or classes of persons, to whom licenses, permits and passes for the vend by wholesale or by retail of any ¹⁶² [intoxicant] may be granted and regulating the number of such licenses which may be granted in any local area;
- (f) prescribing the procedure to be followed and the matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises;
- (g) for the prohibition of the sale of any ¹⁶³ [intoxicant] to any person or class of persons;
- (h) regulating the power of excise officers to summon witnesses from a distance;
- (i) regulating the grant of expenses to witnesses and compensation to persons charged with offences under this Act and subsequently released, discharged or acquitted;

- (j) for the prohibition of the employment by a license holder of any person or class of persons to assist in his business in any capacity whatsoever;
- (k) for the prevention of drunkenness, gambling and disorderly conduct in or near any licensed premises, and the meeting or remaining of persons of bad character in such premises ¹⁶⁴ [;]
- ¹⁶⁵ [(l) for the enforcement of prohibition for any person or persons or any class or classes of persons or for restriction of possession or consumption of any intoxicant by any person or persons or any class or classes of persons].

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

Provided that any such rules may be made without previous publication if the ¹⁶⁶ [Provincial Government] consider that they should be brought into force at once.

59. Powers of Board of Revenue to make rules.— The ¹⁶⁷ [Board of Revenue] may, by notification, make rules¹⁶⁸—

- (a) regulating the manufacture, supply, storage or sale of any ¹⁶⁹ [intoxicant] including—
 - (i) the character, erection, alteration, repair, inspection, supervision, management and control of any place for the manufacture, supply, storage or sale of such article and the fittings, implements, apparatus and register to be maintained therein;
 - (ii) the cultivation of the hemp ¹⁷⁰ [* * *] plant and the collection of spontaneous growth of such plant and the preparation of any intoxicating drug;
 - (iii) the tapping or drawing of tari from any tari producing tree;
- (b) regulating the bottling of liquor for purposes of sale;
- (c) regulating the deposit of any ¹⁷¹ [intoxicant] in a warehouse and the removal of any ¹⁷² [intoxicant] from any warehouse or from any distillery or brewery;
- ¹⁷³[(d) prescribing for the purpose of administering the provisions of this Act, the scale of fees or the manner of fixing the fees payable in respect of any licence, permit or pass, whether such licence, permit or pass, already subsists or is to be issued afresh or in respect of storing of any intoxicant];
- (e) regulating the time, place and manner of payment of any duty or fee;
- (f) prescribing the authority by, the restrictions under and the conditions on which any license, permit or pass may be granted, including provision for the following matters:-
 - (i) the prohibition of the admixture with any ¹⁷⁴ [intoxicant] of any substance deemed to be noxious or objectionable;
 - (ii) the regulation or prohibition of the reduction of liquor by a licensed manufacturer or licensed vendor from a higher to a lower strength;
 - (iii) ¹⁷⁵ [the fixing of the strength of any intoxicants to be sold, supplied or possessed and the fixing of maximum, or minimum prices or both for their sale];

- (iv) the prohibition of sale of any ¹⁷⁶ [intoxicant] except for cash;
- (v) the fixing of the days and hours during which any licensed premises may or may not be kept open, and the closure of such premises on special occasions;
- (vi) the specification of the nature of the premises in which any ¹⁷⁷ [intoxicant] may be sold, and the notices to be exposed at such premises;
- (vii) the form of the accounts to be maintained and the returns to be submitted by license holders; and
- (viii) the prohibition of regulation of the transfer of licenses;
- (g) (i) declaring the process by which spirit shall be denatured;
- (ii) for causing spirit to be denatured through the agency or under the supervision of its own officers;
- (iii) for ascertaining whether such spirit has been denatured;
- (h) providing for the destruction or other disposal of any ¹⁷⁸ [intoxicant] deemed to be unfit for use;
- (i) regulating the disposal of confiscated articles;
- (j) prescribing the amount of security to be deposited by holders of leases, licenses, permits or passes for the performance of the conditions of the same.

60. Recovery of dues.— ¹⁷⁹ [(1) The following money, namely:-

- (a) all excise revenue;
- (b) any loss that may accrue, when in consequence of default a grant has been taken under management by the Collector or has been resold by him under section 39; and
- (c) all amounts due to the State by any person on account of any contract relating to the excise revenue;

may be recovered from the persons primarily liable to pay the same or from his surety, (if any), as arrears of land revenue.]

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

(3) In the event of default by any person licensed or holding a lease under this Act all his distillery, brewery, warehouse or shop, premises, fittings or apparatus and all stocks of ¹⁸⁰ [intoxicants] or materials for manufacture of the same held in or upon any distillery, brewery, warehouse or shop, premises shall be liable to be attached in satisfaction of any claim for excise revenue or in respect of losses incurred by ¹⁸¹ [the Provincial Government] through such default and to be sold to satisfy such claim, which shall be a first charge upon the sale proceeds.

CHAPTER IX OFFENCES AND PENALTIES

61. Penalty for unlawful import, export, transport, manufacture, possession, etc.— (1) Whoever, in contravention of any section of this Act or of any rule, notification issued or given thereunder or order made, or of any license, permit or pass granted under this Act—

- (a) imports, exports, transports, manufactures, collects, or possesses ¹⁸² [or consumes] any ¹⁸³ [intoxicant]; or
- (b) constructs or works any distillery or brewery; or
- (c) uses, keeps or has in his possession any material still, utensils, implement or apparatus whatsoever for the purpose of manufacturing any ¹⁸⁴ [intoxicant] other than tari;

shall be punishable for every such offence with imprisonment for a term which may extend to ¹⁸⁵ [two years] or with fine which may extend to ¹⁸⁶ [two thousand] rupees, or with both;

¹⁸⁷ [* * * * *]

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

- (a) sells any ¹⁸⁸ [intoxicant]; or
- (b) cultivates the hems ¹⁸⁹ [* * *] plant; or
- (c) removes any ¹⁹⁰ [intoxicant] from any distillery, brewery or warehouse established or licensed under this Act; or
- (d) bottles any liquor, for the purposes of sale; or
- (e) taps or draws tari from any tari-producing tree;

shall be punishable with imprisonment for a term which may extend to ¹⁹¹ [one year] or with fine which may extend to ¹⁹² [two thousand] rupees, or with both;

¹⁹³ [* * * * *]

62. Penalty for unlawfully selling to persons under eighteen, or employing children or women.— If any licensed vendor, or any person in his employ or acting on his behalf—

- (a) in contravention of section 29 sells or delivers any liquor or intoxicating drug to any person apparently under the age of eighteen years; or
- (b) in contravention of section 30, employs or permits to be employed, on any part of his licensed premises referred to in that section any child under the age of sixteen years or women; or
- (c) sells any ¹⁹⁴ [intoxicant] to a person who is drunk or intoxicated; or
- (d) permits drunkenness, intoxication, disorderly conduct or gambling on the licensed premises of such licensed vendor; or
- (e) permits any person whom he knows or has reason to believe to have been convicted of any non-bailable offence or any reputed prostitute to frequent his licensed premises, whether for the purposes of crime or prostitution or not;

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

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

his behalf took all reasonable steps for preventing drunkenness or intoxication on such premises.

63. Penalty for attempting to render denatured spirit fit for human consumption.— Whoever attempts to render fit for human consumption any spirit, whether manufactured in ¹⁹⁵ [Pakistan] or not, which has been denatured, or has in his possession any spirit in respect of which he knows or has reason to believe that any such attempt has been made, shall be punished with imprisonment for a term which may extend to three months, or with fine, which may extend to one thousand rupees, or with both.

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

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

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

65. Penalty for certain acts by licensee or his servant.— Whoever, being the holder of a license, permit or pass granted under this Act, or being in the employ of such holder or acting on his behalf:-

- (a) fails wilfully to produce such license, permit or pass on the demand of any excise officer or of any other officer duly empowered to make such demand; or
- (b) in any case not provided for in section 61 wilfully contravenes any rule made under section 58 or section 59; or
- (c) wilfully does or omits to do anything in breach of any of the conditions of the license, permit or pass not otherwise provided for in this Act;

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

66. Penalty for consumption in chemist's shop, etc.— (1) If any chemist, druggist, apothecary or keeper of a dispensary allows any ¹⁹⁶ [intoxicant] which has not been *bona fide* medicated for medicinal purposes to be consumed on his business premises by any person not employed in his business, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

(2) If any person not employed as aforesaid consumes any such ¹⁹⁷ [intoxicant] on such premises, he shall be punishable with a fine which may extend to two hundred rupees.

67. Manufacture, sale or possession by one person on account of another.— (1) When any ¹⁹⁸ [intoxicant] has been manufactured or sold or is possessed by any person on account of any other person and such other person knows or has reason to believe that such manufacture or sale was, or that such possession is, on his account, the articles shall for the purposes of this Act be deemed to have been manufactured or sold by or to be in the possession of such other person.

(2) Nothing in sub-section (1) shall absolve any person who manufactures, sells or has possession of an ¹⁹⁹ [intoxicant] on account of another person from liability to any punishment under this Act for the unlawful manufacture, sale or possession of such article.

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

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

70. Penalty for excise officer making vexatious search, etc.— If an excise officer—

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

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

71. Report by investigating officer for institution of proceedings.— If on an investigation by an excise officer empowered under section 46, sub-section (1), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he submits the case for the orders of the Collector under section 80, shall submit a report (which shall for the purposes of section 190 of the Code of Criminal Procedure, 1898²⁰⁰, 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.

²⁰¹ **[72. Bail.—** Offences punishable under this Act shall be bailable within the meaning of the Code of Criminal Procedure, 1898²⁰²].

73. Security for appearance in case of arrest without warrant.— (1) The ²⁰³ [Provincial Government] may empower any excise officer to grant bail, notwithstanding that such officer is not empowered under section 46.

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

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

(3) Whenever any person arrested under this Act, otherwise than on a warrant, is prepared to give bail, and is arrested by, or produced in accordance with sub-section (2)

before an officer empowered to grant bail, he shall be released upon bail, or, at the discretion of the officer releasing him, on his own bond.

(4) The provision of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure, 1898²⁰⁴, shall apply, so far as may be, in every case in which bail is accepted or a bond taken under this section.

74. [Enhanced punishment after previous conviction] Repealed by section 3 of Punjab Act II of 1925.

75. Cognizance of offences.— (1) No magistrate shall take cognizance of an offence punishable—

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

(2) Except with the special sanction of the ²⁰⁵ [Provincial Government], no magistrate shall take cognizance of any offence punishable under this Act, unless the prosecution is instituted within ²⁰⁶ [six months] after the date on which the offence is alleged to have been committed.

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

- (a) any still, utensil, implements or apparatus whatsoever or any part or parts thereof, such as are ordinarily used for the manufacture of any ²⁰⁷ [intoxicant] other than tari:
- (b) any materials which have undergone any process towards the manufacture of an ²⁰⁸ [intoxicant] or from which an ²⁰⁹ [intoxicant] has been manufactured;

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

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

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

78. Confiscation of article in respect of which offence committed.— (1) Whenever an offence punishable under this Act has been committed;

- (a) every ²¹⁰ [intoxicant] ²¹¹ [or excise bottle] in respect of which such offence has been committed ²¹² [together with the contents of excise bottle, if any];
- (b) every still, utensil, implement or apparatus and all materials in respect of or by means of which such offence has been committed;

- (c) every ²¹³ [intoxicant] ²¹⁴ [or excise bottle] lawfully imported, transported, manufactured, had in possession or sold, along with, or in addition to, any ²¹⁵ [intoxicant] ²¹⁶ [or excise bottle] liable to confiscation under clause (a);
- (d) every receptacle, package and covering in which any ²¹⁷ [intoxicant] ²¹⁸ [or excise bottle], materials, still, utensil, implement or apparatus as aforesaid is or are found together with the other contents (if any) of such receptacle or package; and
- (e) every animal, cart, vessel, raft or other conveyance used in carrying such receptacle, package, covering or articles as aforesaid;

shall be liable to confiscation:

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

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

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

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

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

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

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

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

(3) Where any ²¹⁹ [intoxicant] has been seized under the provisions of this Act, the Collector may, in his discretion, at any time before a magistrate has passed an order under section 78, sub-section (2), release it on receiving payment of the value thereof.

SCHEDULE

(See section 2)

ENACTMENTS REPEALED

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

- ¹ For Statement of Objects and reasons, see *Punjab Gazette*, 1913, Part V, page 161; for Report of the Select Committee, see *Punjab Gazette*, 1913, Part V, page 247; for Proceedings in Council, see *Punjab Gazette*, 1913, Part V, pages 177-301.
- ² This Act received the assent of the Lieutenant-Governor of the Punjab, on 6th November, 1913; that of the Governor-general on 12th December, 1913; and, was published in the *Punjab Gazette*, dated: 12th January, 1914.
- ³ Came into force on the 1st February, 1915, see *Punjab Gazette*, Pt. I, page 60.
- ⁴ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁵ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁶ Substituted *ibid.*, for the original clause (6).
- ⁷ Substituted by the Punjab Finance Ordinance, 1971 (XI of 1971).
- ⁸ Inserted by the Punjab Excise (Amendment) Act, 1940 (I of 1940), section 2.
- ⁹ Clause (6-a) which was inserted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, re-lettered as clause (6-b) by the Punjab Excise (Amendment) Act, 1940 (I of 1940), section 2, now omitted by the West Pakistan Laws (Adaptation) Order 1964, section 2 (1) Schedule Pt. II.
- ¹⁰ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹¹ Substituted, for the original clause (10), by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹² Now 'Federal', see P.O. 4 of 1975.
- ¹³ Substituted, for the words "Financial Commissioner" or "Financial Commissioners", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹⁴ *Ibid.*
- ¹⁵ *Ibid.*
- ¹⁶ Substituted, for the original clause (12), by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁷ Substituted, for the words "the Provinces and the Capital of the Federation", by W.P. Laws (Adaptation) Order, 1964, section 2 (1) Schedule pt. II which were previously substituted, for the words "British India", by the Punjab Laws (Adaptation, Revision and Repeal) Act, 1954 (XV of 1955), section 2, Schedule I, Pt. II.
- ¹⁸ Now 'Federal', see P.O. 4 of 1975.
- ¹⁹ Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁰ Substituted, for the original Clause (13), by the Dangerous Drugs Act, 1930 (II of 1930), Schedule II.
- ²¹ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²² *Ibid.*
- ²³ Substituted *ibid.*, for the words "excisable article".
- ²⁴ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁵ The words, "with the previous sanction of the Governor-General in Council" omitted by the Devolution Act 1920 (XXXVIII of 1920).
- ²⁶ For notification, see *Punjab Gazette*, 1915, Pt. I, page 219.
- ²⁷ The proviso which was added by the Devolution Act 1920 (XXXVIII of 1920), omitted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁸ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁹ Substituted *ibid.*, for the words, "excisable article".
- ³⁰ Added by the Punjab Excise (Amendment) Ordinance, 1985 (XVIII of 1985).
- ³¹ Substituted for the words "excisable articles", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

³² VIII of 1878.

³³ XV of 1910.

³⁴ VIII of 1894.

³⁵ Substituted the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for the words "Local Government".

³⁶ *Ibid.*

³⁷ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

³⁸ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

³⁹ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁴⁰ *Ibid.*

⁴¹ *Ibid.*

⁴² Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

⁴³ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁴⁴ *Ibid.*

⁴⁵ *Ibid.*

⁴⁶ *Ibid.*

⁴⁷ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁴⁸ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

⁴⁹ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁵⁰ *Ibid.*

⁵¹ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

⁵² Inserted by Punjab Excise (Amendment) Act, 1949 (XX of 1949), section 2.

⁵³ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁵⁴ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

⁵⁵ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁵⁶ Added by the Punjab Excise (Amendment) Ordinance, 1985 (XVIII of 1985).

⁵⁷ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

⁵⁸ Substituted *ibid.*, for the word "him".

⁵⁹ Substituted, for the words "Financial Commissioner", by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

⁶⁰ *Ibid.*

⁶¹ Substituted, for the words "excisable article", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁶² Substituted *ibid.*, for the words "duty of customs, or excise to which it may be liable".

⁶³ Substituted, for the words "Local Government", by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

⁶⁴ *Ibid.*

⁶⁵ The words "with the previous sanction of the Governor-General" omitted by the Devolution Act, 1920 (XXXVIII of 1920).

- ⁶⁶ For notification prohibiting the import of *ganja*, see *Punjab Gazette*, 1915, Pt. I, page 6.
- ⁶⁷ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁶⁸ For notification prohibiting the import, export, transport and possession of cocaine, see *Punjab Gazette*, 1915, Pt. I, page 811.
- ⁶⁹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁷⁰ The proviso, which was added by the Devolution Act, 1920 (XXXVIII of 1920), omitted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁷¹ Substituted, for the words “excisable articles”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁷² *Ibid.*, for the words, “Local Government”.
- ⁷³ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁷⁴ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ⁷⁵ Substituted, for the words “excisable articles”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁷⁶ *Ibid.*
- ⁷⁷ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ⁷⁸ *Ibid.*
- ⁷⁹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁸⁰ The words “or coca plant” omitted by the Dangerous Drugs Act, 1930 (II of 1930), Schedule II.
- ⁸¹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁸² Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ⁸³ *Ibid.*
- ⁸⁴ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁸⁵ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ⁸⁶ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁸⁷ Substituted *ibid.*, for the words “excisable article”.
- ⁸⁸ *Ibid.*
- ⁸⁹ Substituted *ibid.*, for the words “imposed under section 31”.
- ⁹⁰ Substituted *ibid.*, for the words “excisable article”.
- ⁹¹ Substituted *ibid.*, for the words “Local Government”.
- ⁹² Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for the words “excisable article”.
- ⁹³ *Ibid.*
- ⁹⁴ Substituted *ibid.*, for the words “Local Government”.
- ⁹⁵ Substituted by the Punjab Excise (Amendment) Act, 1949 (XX of 1949), section 3.
- ⁹⁶ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁹⁷ *Ibid.*
- ⁹⁸ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ⁹⁹ The words “or coca” omitted by the the Dangerous Drugs Act, 1930 (II of 1930), Schedule II.
- ¹⁰⁰ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.

- ¹⁰¹ *Ibid.*
- ¹⁰² Substituted, for the words “the Provinces and the Capital of the Federation”, by the West Pakistan Laws (Adaptation) Order 1964, section 2 (1), Schedule II which were previously substituted, for the words “British India”, by the Punjab Laws (Adaptation, Revision and Repeal) Act, 1954 (XV of 1955), section 2, Schedule I, Pt. II.
- ¹⁰³ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁰⁴ Now ‘Federal’, see P.O. 4 of 1975.
- ¹⁰⁵ Substituted, for the words “An excise duty or a counter vailing duty as the case may be”, by the West Pakistan Laws (Adaptation) Order 1964, section 2 (1), Schedule Pt. II.
- ¹⁰⁶ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁰⁷ Substituted, for the words “the Provinces and the Capital of the Federation”, by the West Pakistan Laws (Adaptation) Order, 1964, section 2(1), Schedule I, Part II which were previously substituted, for the words “British India”, by the Punjab Laws (Adaptation, Revision and Repeal) Act, 1954 (XV of 1955), section 2, Schedule I, Part II.
- ¹⁰⁸ VIII of 1894.
- ¹⁰⁹ VIII of 1878.
- ¹¹⁰ Proviso (ii) omitted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹¹¹ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹¹² The words “or coca” omitted by the Dangerous Drugs Act, 1930 (II of 1930), Schedule II.
- ¹¹³ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹¹⁴ *Ibid.*
- ¹¹⁵ *Ibid.*
- ¹¹⁶ *Ibid.*
- ¹¹⁷ Repealed by the West Pakistan Laws (Adaptation) Order 1964, section 2(1).
- ¹¹⁸ Added by the Punjab Finance (Amendment) Act, 1949 (XX of 1949), section 4.
- ¹¹⁹ Substituted, for the word “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹²⁰ *Ibid.*
- ¹²¹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹²² Substituted *ibid.*, for the words “Local Government”.
- ¹²³ Substituted, for the word “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹²⁴ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹²⁵ Inserted by the Dangerous Drugs Act, 1930 (II of 1930), Schedule II.
- ¹²⁶ IV of 1889.
- ¹²⁷ Substituted, for the words “Indian”, by the Punjab Laws (Adaptation, Revision and Repeal) Act, 1954 (XV of 1955), section 2, Schedule I, Part II.
- ¹²⁸ XLV of 1860.
- ¹²⁹ VII of 1878.
- ¹³⁰ Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹³¹ I of 1878.
- ¹³² Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹³³ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹³⁴ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

- ¹³⁵ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹³⁶ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹³⁷ Substituted *ibid.*, for “Local Government”.
- ¹³⁸ Substituted *ibid.*, for “excisable article”..
- ¹³⁹ *Ibid.*
- ¹⁴⁰ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁴¹ Substituted *ibid.*, for the words “Local Government”.
- ¹⁴² V of 1898.
- ¹⁴³ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁴⁴ *Ibid.*
- ¹⁴⁵ Substituted *ibid.*, for “excisable article”.
- ¹⁴⁶ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁴⁷ Substituted *ibid.*, for the words “Local Government”.
- ¹⁴⁸ V of 1898.
- ¹⁴⁹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁵⁰ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁵¹ *Ibid.*
- ¹⁵² Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹⁵³ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁵⁴ Substituted *ibid.*, for the words “Local Government”.
- ¹⁵⁵ Substituted *ibid.*, for the words “excisable article”.
- ¹⁵⁶ Substituted *ibid.*, for the words “Local Government”.
- ¹⁵⁷ *Ibid.*
- ¹⁵⁸ *Ibid.*
- ¹⁵⁹ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹⁶⁰ Substituted, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for the words “excisable article”.
- ¹⁶¹ Added by the Punjab Excise (Amendment) Act, 1940 (I of 1940).
- ¹⁶² Substituted, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for the words “excisable article”.
- ¹⁶³ *Ibid.*
- ¹⁶⁴ The full-stop has been replaced by a semi-colon by the Punjab Excise (Amendment) Act, 1949 (XX of 1949), section 5.
- ¹⁶⁵ Added by the Punjab Excise (Amendment) Act, 1949 (XX of 1949).
- ¹⁶⁶ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁶⁷ Substituted, for the words “Financial Commissioner”, by the West Pakistan (Adaptation and Repeal of Laws) Act, 1957 (XVI of 1957), section 3, Schedule II.
- ¹⁶⁸ For rules issued from time to time, see *Punjab Excise Manual*; for Punjab Prohibition and Restriction of Liquor Rules, 1949, see *Punjab Gazette* (Extraordinary) 1949, pp. 205-215.
- ¹⁶⁹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁷⁰ The words “or coca” omitted by the Dangerous Drugs Act, 1930 (II of 1930), Schedule II.
- ¹⁷¹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

- ¹⁷² *Ibid.*
- ¹⁷³ Substituted by the Punjab Excise (Amendment and Validation of Fees) Act, 1975 (XII of 1975), with effect from 1st June, 1964.
- ¹⁷⁴ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁷⁵ Substituted, by the Punjab Excise (Amendment) Act, 1950 (XXVIII of 1950), section 2.
- ¹⁷⁶ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁷⁷ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁷⁸ *Ibid.*
- ¹⁷⁹ Substituted by the Punjab Excise Act (West Pakistan Amendment) Act, 1956 (IX of 1956), section 2.
- ¹⁸⁰ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁸¹ Substituted *ibid.*, for the words “Local Government”.
- ¹⁸² Inserted by Pb., Act XX of 1937.
- ¹⁸³ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁸⁴ *Ibid.*
- ¹⁸⁵ Substituted, for the words “one year” and “one thousand” respectively, by section 2 (1) of the Punjab Excise (Amendment) Act, 1925 (II of 1925), and Proviso omitted.
- ¹⁸⁶ *Ibid.*
- ¹⁸⁷ *Ibid.*
- ¹⁸⁸ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁸⁹ The words “or coca” were omitted by the Dangerous Drugs Act, 1930 (II of 1930).
- ¹⁹⁰ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁹¹ Substituted, for the words “six months”, by the Punjab Excise (Amendment) Act, 1925 (II of 1925), section 2 (2).
- ¹⁹² Substituted, *ibid.*, for the words “one thousand”.
- ¹⁹³ The proviso, omitted *ibid.*
- ¹⁹⁴ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁹⁵ Substituted, for the words “the Provinces and the Capital of the Federation”, by the West Pakistan Laws (Adaptation) Order, 1964.
- ¹⁹⁶ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁹⁷ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ¹⁹⁸ *Ibid.*
- ¹⁹⁹ *Ibid.*
- ²⁰⁰ V of 1898.
- ²⁰¹ Substituted, by the Punjab Excise Act (West Pakistan Amendment) Act, 1956 (IX of 1956), section 3.
- ²⁰² V of 1898.
- ²⁰³ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁰⁴ V of 1898.
- ²⁰⁵ Substituted, for the words “Local Government”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁰⁶ Substituted, for “an year”, by the Punjab Excise Act (West Pakistan Amendment) Act, 1956 (IX of 1956), section 4.
- ²⁰⁷ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
- ²⁰⁸ *Ibid.*
- ²⁰⁹ *Ibid.*
- ²¹⁰ *Ibid.*

²¹¹ Added by the Punjab Excise (Amendment) Act, 1940 (I of 1940), section 4(a).

²¹² Added *ibid.*, section 4(b).

²¹³ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

²¹⁴ Added by the Punjab Excise (Amendment) Act, 1940 (I of 1940), section 4(a).

²¹⁵ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

²¹⁶ Added by the Punjab Excise (Amendment) Act, 1940 (I of 1940), section 4(a).

²¹⁷ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.

²¹⁸ Added by the Punjab Excise (Amendment) Act, 1940 (I of 1940), section 4(a).

²¹⁹ Substituted, for the words “excisable article”, by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.