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The Assam Excise Act, 2018

Section 3 - In the principal Act, for the existing section 36, the following section 36

shall be substituted, namely 36. Recovery of dues.- (1) All excise revenue, payable to the Government under this Act, shall be recovered from the person liable to pay the same or his legal representatives/ successors or from his surety or his agent as if they were the arrears of land revenue or in the manner provided for the recovery of public demands by any law for the time being in force. (2) In the event of default in payment of excise revenue or otherwise, by any person licensed under this Act, his manufactory, warehouse, shop or premises and all fittings, apparatus, stocks of liquor or material for the manufacture of the same, held therein shall be liable to be attached towards THE ASSAM GAZETTE, EXTRAORDINARY, MARCH 22, 2018 747 any claim for excise revenue or in respect of any loss incurred by the Government through such default and be sold to satisfy such claim which shall be the first charge upon the proceeds of such sale. Substitution of