The Odisha Excise Act

Section 2 - Definitions :– In this Act, unless the context otherwise requires,–

2008. (2) It extends to the whole of the State of Odisha. (3) It shall come into force on such date as the State Government may, bynotification, appoint.* (a) "Alcoholic beverage" means any beverage which is intoxicating and is fit for human consumption; (b) "Beer" means any liquor prepared from malt or grain with or without addition of sugar and hops and includes black beer, ale, stout, porter and such other substance as may be specified by the State Government;* Published vide Odisha Gazette Ext. No. 391, Dt. 08.03.2013 This Act come into force from1st April 2017,vide OGE. No. 351, Dt. 07.03.20172 THE ODISHA EXCISE ACT, 2008 (c) "Blending" means mixing of two or more spirits of different strengths and different qualities; (d) "Board" means the Board of Revenue; (e) "bottling of liquor" means to transfer liquor from a cask or other vessel to a bottle or other receptacle for the purpose of sale, whether any process of rectification be employed or not; and includes rebottling; (f) "Compounding of Liquor" means the artificial preparation of foreign liquor by addition to imported or locally made spirit of flavouring or colouring matter or both; (g) "country liquor" means all liquor produced or manufactured in India other than foreign liquor and India made foreing liquor and includes (i) Plain spirit which has been made in India from materials recognized as bases for country spirit, like rice, gur, treacle or molasses, and on which duty has not been imposed at the rate fixed for the importation of spirit into India, (ii) tari or toddy, (iii) all fermented liquors made from mohua, rice, millet or other grain according to indigenous processes, and (iv) such other intoxicants as may be declared by the State Government to be country liquor; (h) (i) Denaturant means any substance as may be prescribed for admixture with spirit in order to render the mixture unfit for human consumption, whether as a beverage, or internally as a medicine or in any other way whatsoever; (ii) denature means to mix spirit with one or more denaturants in such manner as may be prescribed and denatured spirit" means spirit so mixed; (i) excisable article means (i) any alcoholic liquor for human consumption, or (ii) any other intoxicant; [(j) excise duty and countervailing duty means duty leviable under this Act as excise duty or countervailing duty, as the case may be, which the State Government is empowered to impose under the law 1enacted under entry 51 of Li st- I I of the seventh Schedule to the Constitution of India; (k) Excise Commissioner means the officer appointed under Sub-section (1) of Section 5; (l) Excise Officer means any officer or other persons appointed or invested with powers under Sub-sections (4) and (5) of Section 5 and includes the Collector of the District; (m) Excise Revenue means revenue derived or derivable from any duty, fee, tax or other payment (other than a fine imposed by a Criminal Court) THE ODISHA EXCISE ACT, 2008 3 on confiscation imposed or ordered under this Act or any other law for the time being in force relating to liquor or other intoxicant and includes any payment to be made to the State Government under Section 35;(n) Export means to take out of the State to any other State or Country;(o) Export fee means the fee prescribed by the Government for export of liquor, spirit or any intoxicant; .(p) foreign liquor means every liquor imported into India, other than India made foreign liquor and country liquor and such other intoxicants as may be declared by the State Government to be foreign liquor;(q) Import means to bring into State from any other State or Country;(r) Import fee means the fee prescribed by the Government for import of liquor, spirit or any intoxicant;(s) India made foreign liquor means liquor produced, manufactured or compounded in India and made in colour and flavour to resemble gin, brandy, whisky or rum imported from foreign countries into India and includes milk punch and other liquors consisting of or containing any such spirits, but does not include foreign liquor and such other intoxicants as may be declared by the State Government to be India made foreign liquor;(t) intoxicant means any liquor, other intoxicating substance other than Narcotic drug or a psychotropic substance regulated by the Narcotic Drugs and Psychotropic Substances Act, 61 of 1985 which the State Government may, by notification, declare to be an intoxicant and includes mohua flower and molasses;(u) liquor means an intoxicating liquor and includes (i) spirits of wine, rectified spirits, wine, beer, tari, pochwai, fermented liquor made from mohua or molasses, plain spirit made from materials recognised as country spirit base and every liquor consisting of or containing alcohol; and (ii) any other intoxicating substance which the

State Government may, by notification, declare to be liquor for the purposes of this Act;(v) "Local Bodies" means the Municipalities and Panchayats as defined under Article 243 P of the Constitution of India;(w) "manufacture" includes (i) every process whether natural or artificial, by which any intoxicant is produced or prepared (including the tapping of tari producing trees and the drawing of tari from trees), (ii) redistillation, and (iii) every process for the rectification, flavouring, blending, or colouring of liquor, or for the reduction of liquor for sale;(x) molasses means the heavy dark coloured residual syrup drained away in the final stage of the manufacture of gur or sugar containing, in solution 4 THE ODISHA EXCISE ACT, 2008 or suspension, sugars which can be fermented and includes any product formed by the addition to such syrup of any ingredient which does not substantially alter the character of such syrup, but does not include any article which the State Government may, by notification, declare not to be molasses, for he purposes of this Act; (y) pachwai means fermented rice, millet or other grain whether mixed with any liquid or not, and any liquid obtained therefrom whether diluted or undiluted; but does not include beer; (z) place includes building, house, shop, booth, vessel, raft, vehicle or tent; (za) prescribed means prescribed by, rules made under this Act; (zb) retail licence in relation to the sale of foreign liquor and India made foreign liquor means licence to sale in sealed or capsule bottles, pouches and includes the sale of other intoxicants to individual consumers, of quantities not exceeding those declared under Section 4 at any one time or in one transaction; (zc) sale or selling includes any transfer including gift; (zd) spirit means any liquor containing alcohol obtained by distillation, whether it is denatured or not; (ze) spurious liquor means liquor which has been adulterated with an object to bring intoxication easily and is harmful to the consumers; (zf) State Government means the Government of Odisha; (zg) tari means fermented or unfermented juice drawn from any coconut, palmyra, date or other kind of palm tree; (zh) transport means to remove from one place to another within the State, whether or not the intervening area lies wholly within the State and includes to move from a place outside the State to any other place outside it through the intervening area lying within the State; (zi) wholesale licence in relation to the sale of liquor and other intoxicants means licence to sale to the holders of retail Iicence in excess of the quantities declared under Section 4.