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The Odisha Excise Act

Section 6 - Control, appeal and revision :—

1) The Collector shall, in all proceedings under this Act, be under the control of the Excise Commissioner who shall also be competent to exercise all the powers conferred on the Collector by this Act. (2) Unless otherwise provided, orders passed under any provisions of this Act or any rules made thereunder shall be appealable in such case, to such authorities and under such procedure as may be prescribed. (3) The State Government may revise any order passed by a Collector or the Excise Commissioner either on its own motion or on the application of any person aggrieved by such order. (4) The Excise Commissioner may, on his own motion, for reasons to be recorded in writing, revise any order passed by any Excise Officer. CHAPTER - III
IMPORT, EXPORT AND TRANSPORT