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The Odisha Excise Act

Section 7 - Restrictions on import :—

1) No intoxicant shall be imported unless (a) the State Government have accorded permission, either by general or special order for its import; (b) the conditions, if any, as the State Government may impose, have been satisfied; and (c) the duty, if any, payable under Chapter V has been paid. (2) Sub-section (1) shall not apply to any article which has been imported into India and was liable, on such importation, to duty under the Customs Tariff Act, 51 of 1975 or the Customs Act, 52 of 1962.