The Odisha Excise Act

Section 29 - Excise duty and countervailing duty :–

1) An excise duty or countervailingduty of such amount as the Government may, by notification specify from time to timeshall, be levied on all liquors permitted imported to be imported, exported, manufactured,issued from any manufactory or institution or sold, under the provisions of this Act orany rule, notification licence or permit issued thereunder. (2) The excise duty or the countervailing duty may be levied in one or more ofthe following ways, namely : (a) by duty of excise to be charged in the case of liquor either on the quantity produced in or passed out of a manufactory or warehouse licensed or established under this Act, or 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 may be prescribed; (b) by import, export or transport duties assessed in such manner as the State Government may direct. Provided that where there is a difference of duty as between two licence periods,such difference may be collected in respect of all stocks of liquor held by licensee at theSection 30 - close of the former period