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The Odisha Excise Act

Section 31 - Recovery of excise duties and levies and lien on the property of defaulter :—

1) All duties, fees, taxes, fines payable to the Government under this Act may be recovered from the person liable to pay the same or from his surety or his agent, as if they were arrears of land revenue. (2) In the event of default by any person licensed under this Act, his manufactory, warehouse, shop or premises and all fittings, apparatus, stocks of liquor or materials for the manufacture of the same, held therein shall be liable to be attached towards 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 a first charge upon the Section 32 - proceeds of such sale