

Source: sooperkanoon.com/act/628964

The Odisha Excise Act

Section 42 - Decision of Excise Commissioner :-

1) The Excise Commissioner shall consider the list, objections and suggestions so sent to him, and may modify or annul any orders passed by the Collector and notwithstanding anything contained in Section 6 his orders shall be final subject to approval of the State Government. (2) The Collector shall grant licence in accordance with the approval of Section 43 - Government