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The Odisha Excise Act

Section 51 - Departmental management or transfer :-

1) If any holder of a license granted under this Act, or any person to whom an exclusive privilege has been granted under Section 20, contravened any provision of this Act or any rule made hereunder or makes default in complying with any condition imposed upon him by such licence, or privilege, the Collector may, in the case of licence, after the cancellation thereof and, in the case of an exclusive privilege, at any time - (a) take the grant under management, at the risk and loss of the person to whom it was made, or (b) transfer the unexpired portion of the grant, at the risk and loss of the said person, to any person. (2) If a licence or exclusive privilege granted to any person under this Act is withdrawn under Section 48, or surrendered under Section 49, the Collector may, after the withdrawal or surrender thereof take the grant under management, or transfer the unexpired portion of the grant to any other person. CHAPTER - VII OFFENCES, PENALTIES, CONFISCATION OF SEIZED

Section 52 - PROPERTY AND COMPOUNDING OF OFFENCES