The Odisha Excise Act

Section 52 - Penalty for un-lawful import, export, transport, manufacture, possession, sale, etc.:– Whoever in contravention of any

(a) manufactures, imports, exports, transports, collects, possesses, or sells any intoxicant or bottles liquor for sale or constructs or works any distillery or brewery or other manufactory in which liquor is manufactured, or (b) removes any intoxicant from any distillery, brewery, warehouse or other place of storage established, licensed or continued under this Act, or (c) uses, keeps or possesses any material, still, utensil, implement, instrument, apparatus or label whatsoever for the purpose of manufacturing any intoxicant other than tari, or (d) taps or causes to be tapped or draws, or causes to be drawn tari from any tari producing tree, Shall, on conviction (i) for an offence other than an offence under clause (d) be punishable with imprisonment for a term which shall not be less than three years and may extend to seven years and also with fine which shall not be less than ten thousand rupees and may extend up to 20 THE ODISHA EXCISE ACT, 2008 fifty thousand rupees; and (ii) for an offence under clause (d) be punishable with imprisonment which may extend to one year and also fine which may extend to ten thousand rupees or both: Provided that where any such person collects, possesses or sells mohua floweror possesses or sells tari or pachwai, he shall be liable to punishment provided inclause (ii) : Provided further that where any person possesses or sells any outstill liquormanufactured out of Mahua flower not exceeding ten litres in contravention of this Actor any rule or order made thereunder, he shall, on conviction, be punishable withimprisonment for a term which shall not be less than one year, but may extend to twoyears and with fine which shall not be less than rupees five thousand but may extend toSection 53 - rupees ten thousand