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The Odisha Excise Act

Section 65 - Import, export, transport, manufacture, sale or possession by one person on account of another

1) When any intoxicant has been imported, exported, transported, manufactured or sold or is possessed by any person on account of any other person, and such other person knows or has reason to believe that such import, export, transport manufacture or sale was, or that such possession is on his account the article shall, for the purposes of this Act, be deemed to have been imported, exported, transported, manufactured or sold by or to be in possession of, such other person. (2) Nothing in Sub-section (1) shall absolve any person, who imports exports, transports, manufactures, sells or has possession of an intoxicant on account of another person, from liability to any punishment under this Act for unlawful import, export, 24 THE ODISHA EXCISE ACT, 2008 transport, manufacture, sale or possession of such article.