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## **The Odisha Excise Act**

### **Section 76 - Power to enter and inspect and power to test and seize measures, etc.:– The Excise Commissioner or the Collector or any**

(a) enter and inspect, at any time by day or night, any place in which any licensed manufacturer carries on the manufacture of or stores any intoxicant; (b) enter and inspect, at any time within the hours during which sale is permitted, and at any other time during which the same may be open, any place in which any intoxicant is kept for sale by any licensed person; (c) examine the accounts and registers maintained in any such place as 28 THE ODISHA EXCISE ACT, 2008 aforesaid; (d) examine, test, measure or weigh any materials, stills, utensils, implements and apparatus of intoxicant found in any such place as aforesaid; and (e) examine or test and seize any measures, weights or testing instruments, found in any such place as aforesaid, which he has reason to believe toSection 77 - be false