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The Odisha Excise Act

Section 88 - Application of certain provisions of the Code of Criminal Procedure, 1973 and the Indian Evidence Act, 1872 :-

1974. (3) Till a Special Court is constituted under Sub-section (1), any offence committed under this Act shall be tried by such Court, empowered to try such offence under part II of the first Schedule of the Code of Criminal Procedure, 2 of 1974. THE ODISHA EXCISE ACT, 2008 31 1) An Excise Officer shall be deemed to be a Police Officer within the meaning and for purposes of Code of Criminal Procedure, 2 of 1974 and the Indian Evidence Act, 1 of 1872 for the purposes of this Act. (2) Any authorized Excise Officer may for the purpose of investigation of offences under this Act, search any place; seize any article, arrest or detain any person if there is a reasonable doubt about them being involved in commission of any offence under this Act. Provided that no search shall be deemed to be irregular by reason only of the fact that witness for the search is not inhabitant of the locality in which the place searched is situated. (3) Save as in this Act otherwise expressly provided, provisions of the Code of Criminal Procedure, 2 of 1974 relating to search, seizure, arrest, detention, summon, investigation shall apply, as far as may be, to all action taken in these respects under Section 89 - this Act