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## **The Odisha Excise Act**

### **Section 95 - Recovery of dues :—**

1) The following money, namely (a) all Excise Revenue, (b) any loss that may accrue when a grant has been taken under management by the Collector or transferred by him under Section 51, and (c) all amounts due to the State Government by any person on account of any contract relating to the Excise Revenue, may be recovered from the person primarily liable to pay the same or from his surety, if any, by distress and sale of his immovable property or by the process prescribed for the recovery of arrears of land revenue. (2) When a grant has been taken under management by the Collector or has been transferred by him under Section 51, the Collector may recover in any manner authorized by Sub-section (1) any money due to the grantee by any lessee or assignee. (3) When any money is due, in respect of an exclusive privilege, to a grantee referred to in Section 22 from any person holding under him, such grantee may apply to Collector and the Collector may recover such money on his behalf in either of the ways provided by Sub-Section (1): Provided that nothing in this sub-section shall affect the right of any such grantee Section 96 - to recover any such money by civil suit