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The Odisha Excise Act

Section 98 - Certain proceedings under the Act to be judicial proceedings :– Every proceeding under this Act, before

(a) the Collector, or (b) before the Authorized Officer under Sub-Section (2) of Section 71, or (c) before any Officer of such rank as the State Government may, by notification, specify, who is exercising the powers of the Collector. shall be deemed to be a judicial proceeding within the meaning of clause (i) of Section 2 of the Code of Criminal Procedure, 2 of 1974 and any offence committed in such proceeding shall be punishable as per the provision of Section 228 of the Indian Penal Code, 45 of 1860.