

Source: sooperkanoon.com/act/629020

The Odisha Excise Act

Section 99 - Forfeiture of illegally acquired properties :-

1) Any property acquired by any person convicted of an offence under this Act or the Bihar and Odisha Act 2 of 1915 either in his name or in the name of other persons as may be prescribed, wholly or partly out of or by means of any income, earnings or assets derived or obtained from or attributable to any activity prohibited by or under this Act, shall stand forfeited to the State free from all encumbrances. (2) Copy of the judgment in case of conviction for an offence under this Act shall be forwarded by the Special Court to the Collector of the District for taking appropriate action under Section 101.