

Source: sooperkanoon.com/act/629021

The Odisha Excise Act

Section 100 - Competent Authority for forfeiture of illegally acquired property :- The Presiding Officer of every Special Court

Provided that the Courts exercising the powers of Special Courts under Sub-Section (3) of Section 87 shall be Competent Authority till Special Courts under the said section are constituted. 36 THE ODISHA EXCISE ACT, 2008