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The Odisha Excise Act

Section 102 - Issue of notice to persons likely to be affected :— The Competent Authority may, on receipt of application for

102. Issue of notice to persons likely to be affected : The Competent Authority may, on receipt of application for forfeiture, send notice to the person or persons likely to be affected, calling upon him or them within a period of thirty days specified in the notice, to show cause and substantiate the source of their income, earning or assets, out of which or by means of which he or they acquired such property, why all or any of such properties shall not be forfeited to the State free from all encumbrances.