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The Odisha Excise Act

Section 104 - Forfeiture of illegally acquired property to State :— Where the Competent Authority records a finding under Section 103

104. Forfeiture of illegally acquired property to State : Where the Competent Authority records a finding under Section 103 that any property has been illegally acquired, it shall declare that such property shall stand forfeited to the State free from Section 105 - all encumbrances