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The Odisha Excise Act

Section 106 - Fine in lieu of forfeiture :—

1) Where the Competent Authority makes a declaration under Section 104 that any property stands forfeited to the State, and it is a case where the source of only a part of illegally acquired property has not been proved to the satisfaction of the Competent Authority, it shall make an order giving an option to the person affected to pay, in lieu of forfeiture, a fine equal to the market value of such part. (2) Before making an order imposing a fine under Sub-section (1) the person affected shall be given a reasonable opportunity of being heard (3) Where the person affected pays the fine due under Sub-section (1), the Competent Authority may, by order, revoke the declaration of forfeiture under Section 104 and thereupon such property shall stand released.