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The Odisha Excise Act, 2005

Section 21 - Exemption. in certain cases :– Notwithstanding anything contained in this Act, except the provisions of Section 27, it

21. Exemption. in certain cases : Notwithstanding anything contained in this Act, except the provisions of Section 27, it shall not be necessary for the State Government or an agency of State Government or a Corporation established, or incorporated under the Companies Act, 1956 and wholly owned and controlled by the State Government, to take licence or permit under this Act for production, manufacture, possession, import, export, transport, sale or purchase of any liquor, but such activities shall be subject to such rules as may be made in this behalf.