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The Odisha Excise Act, 2005

Section 55 - Penalty for altering or attempting to alter any denatured spirit, etc.:– Whoever–

(a) alters or attempt to alter any denatured spirit or methyl alcohol, whether manufactured in India or not, or, any preparation containing denatured spirit, with the intention that such spirit, alcohol or preparation may be used for human consumption, whether as a beverage or internally as a medicine or in any other way whatsoever, by any method whatsoever, or (b) has in his possession any spirit, alcohol or preparation having the knowledge or reasons to believe that any such alteration or attempt to alter has been made, shall be punished with imprisonment for a term which shall not be less than THE ODISHA EXCISE ACT, 2008 21seven years but may extend to ten years and also to fine, which shall not be less than twenty-five thousand rupees but may extend to two lakhs rupees.