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The Odisha Excise Act,2005

Section 60 - Penalty for fraud by licensed manufacturer or vender or his servant :- If any licensed manufacturer or licensed vender,

(a) sells, or keeps or exposes for sale, as foreign liquor, any liquor which he knows or has reason to believe to be country liquor, and such sale does not amount to an offence punishable under Section 417 or Section 418 of the Indian Penal Code, 45 of 1860, or (b) marks any bottle; case, package or other receptacle containing country liquor, or the cork of any such bottle, or deals with any bottle, case, package or other receptacle containing country liquor, with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, and such making or dealing does not amount to an offence punishable under Section 482 of the India Penal Code, 45 of 1860, shall be punishable with imprisonment for a term which shall not be less than three years but may extend to five years and also to fine which shall not be less than ten thousand rupees but may extend to fifty thousand rupees.