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The Odisha Excise Act, 2005

Section 66 - Criminal liability of licensee for acts of servants :- When any offence, punishable under Section 52, 58, 60, 61, 62 or

66. Criminal liability of licensee for acts of servants :- When any offence, punishable under Section 52, 58, 60, 61, 62 or 63 is committed by any person in the employ and acting on behalf of the holder of a licence permit or pass granted under this Act, such holder shall also be punishable as if he had himself committed the offence unless he establishes that all due and reasonable precautions were exercised by him to prevent the commission of such offence