

Source: sooperkanoon.com/act/629121

The Odisha Excise Act, 2005

Section 90 - Power to make rules :-

1) The State Government may make rules to carry out the objects of this Act. (2) In particular, and without prejudice to the generality of the foregoing provisions, the State Government may make rules for (i) prescribing the powers and duties of the Excise Officers; (ii) regulating the delegation of powers by the State Government, the Excise Commissioner or Collector; (iii) declaring in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act or under any rules made hereunder, and for prescribing the time and manner for presenting and the procedure for dealing with, such appeals; (iv) regulating the import, export or transport of any intoxicant; (v) regulating the periods for which licences for the wholesale or retail vend of any intoxicant may be granted, and the number of such licences which may be granted for any local area; (vi) prohibiting the grant of licences for the retail sale of any intoxicant at any place or within any local area described in the rules, or for defining the places in the vicinity of which shops for the retail sale of any intoxicant shall not ordinarily be licensed; 32 THE ODISHA EXCISE ACT, 2008 (vii) prohibiting the grant to specified class of persons of licences for the retail sale of any intoxicant; (viii) declaring, either generally or in respect of any area described in the rule the persons or classes of persons to whom any intoxicant may or may not be sold; (ix) regulating the procedure to be followed and prescribing the matters to be ascertained before any licence for the wholesale or retail sale of any intoxicant is granted for any locality; (x) regulating the time, place and manner of payment of duty on intoxicants and fees under different provisions of this Act and payment of the sum under Section