

Source: sooperkanoon.com/act/49703

Excise (Spirits) Act, 1863

Section 1 - Duty Payable on Removal of Such Spirits from Distillery

Spirits intended to be used exclusively in arts and manufactures or in chemistry may be removed from any licensed distillery in any {Substituted by the A.O. 1950, for "Province" which had been subs. by the A.O.1948, for "part of British India".} [State] on payment of duty {Substituted by Act 8 of 1894, s.6, for "calculated at ten".} [not exceeding five] percent. on the value of the spirits:

Provided that no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption.
