

Source : [sooperkanoon.com/act/49707/](http://sooperkanoon.com/act/49707/)

**Excise (Spirits) Act, 1863**

**Section 5 - Penalty How Levied**

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Any penalty imposed under either of the last two preceding sections may in case of non-payment be levied by distress and sale of the goods and chattels of the offender, by warrant under the hand of the officer by whom such penalty was imposed.

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