

Karnataka Excise Act, 1965(Karnataka)

Chapter I - Preliminary

- (1) This Act may be called the [1](#) [Karnataka] Excise Act, 1965.
- (2) It extends to the whole of the [1](#) [State of Karnataka].
- (3) It shall come into force on such [2](#) [date] as the State Government may by notification, appoint.
- (4) All the provisions of this Act shall be applicable to the areas of the State in which the [1](#) [Karnataka] Prohibition Act, 1961 ([1](#) [Karnataka] Act 17 of 1962) is not in operation and shall apply to such extent as is specified in the said Act in the areas in which the said Act, is in operation.
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1. Adapted by the Karnataka Adaptations of Laws Order 1973 w.e.f. 1-11-1973.

2. Act came into force on 30-9-1967 by notification.

Section 1 - Short title, extent, commencement and application

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2. Act came into force on 30-9-1967 by notification.

Section 2 - Definitions

In this Act, unless the context otherwise requires,-

(1) "beer" includes ale, stout and porter;

(2) "to bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask [1](#) [polythene sachet] or similar receptacle for the purpose of sale, whether any process of manufacture be employed or not, and includes re-bottling;

(3) "cultivation" includes the tending or protection of a plant during growth and does not necessarily imply raising it from seed;

(4) "denatured" means subjected to a process prescribed for the purpose of rendering unfit for human consumption;

2[(5) "Deputy Commissioner" means the Deputy Commissioner of the revenue district;]

3[(5A) 'Deputy Commissioner of Excise' means a Deputy Commissioner of Excise appointed under section 4A;]

(6) "excisable article" means,-

(a) any liquor;

(b) any intoxicating drug;

(c) opium; or

(d) other narcotic drugs, narcotics and non-narcotic drugs which the State Government may by notification declare to be an excisable article;

(7) "Excise Commissioner" means the officer appointed as Excise Commissioner under section 3;

(8) "excise duty" and "countervailing duty" means any such excise duty or countervailing duty, as the case may be, as is mentioned in Entry 51 of List II of the Seventh Schedule to the Constitution;

3[(9) 'Inspector of Excise' means an Inspector of Excise appointed under section 6 ;]

(10) "Excise Officer" means the Excise Commissioner,4[a Joint Commissioner of Excise] a Deputy Commissioner,3[a Deputy Commissioner of Excise] or any officer or other person lawfully appointed or invested with power under2[section 5, section 5A or section 6];

(11) "excise revenue" means revenue derived or derivable from any duty, fee, tax, rent, fine or confiscation imposed or ordered under the provisions of this Act or any other law for the time being in force relating to liquor or intoxicating drugs;

3[(11A) 'excise tree' includes the Gulmohwa, cocoanut, palm, palmyra, date, bagani or doddasal tree, or any other tree, the fermented or unfermented juice5[x x x] from which toddy or any other liquor can be prepared;]

(12) "export" means to take out of the State otherwise than from a Customs station as defined under section 2 of the Customs Act, 1962 (Central Act 52 of 1962);

2[(13) "foreign liquor" includes every liquor imported into India;]

(14) " import" except in the phrase "import into India", means to bring into the State otherwise than from a Customs station as defined under section 2 of the Customs Act, 1962 (Central Act 52 of 1962);

2[(15) 'Indian liquor' means liquor produced, manufactured or compounded in India in the same manner as Gin, Brandy, Whisky or Rum imported into India, and includes 'milk punch' and other liquor consisting of or containing spirits;]

(16) "intoxicant" means any liquor as defined in clause (18) or any intoxicating drug as defined in clause (17);

(17) "intoxicating drug" means,-

- (i) the leaves, small stalk and flowering or fruiting tops of the Indian hemp plant including all forms known as bhang, siddi or ganja;
- (ii) charas, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;
- (iii) any mixture with or without neutral materials of any of the above forms of intoxicating drug or any drink prepared therefrom; and
- (iv) any other intoxicating or narcotic substance which the State Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf or manufactured drug as defined under section 2 of the Dangerous Drugs Act, 1930 (Central Act 2 of 1930);

4[(17A) "Joint commissioner of Excise" means a Joint Commissioner of Excise appointed under section 4A]

(18) "liquor" includes,-

- (a) spirits of wine, denatured spirits, wine, beer, toddy and all liquids consisting of or containing alcohol6[or wash]; and
- (b) any other intoxicating substance, which the State Government may by notification, declare to be liquor for the purposes of this Act;

(19) "manufacture" includes every process whether natural or artificial, by which any fermented, spirituous or intoxicating liquor or intoxicating drug is produced or prepared and also redistillation and every process for the rectification of liquor;

6[(19A) "material" includes mhowra flower, molasses, wash, rotten jaggery, grapes, cashewnut fruits, and such other substances as the State Government may by notification specify;

(19B) "mhowra flower" means the flower of passialatifolla(ippe) but does no include the berry or seed of the mhowra tree;

(19C) "molasses" means the heavy, dark coloured residual syrup drained away in the final stage of the manufacture of jaggery or sugar containing in solution or suspension, sugars which can be fermented, and includes any product formed by the addition to such syrup of any ingredient which does not substantially alter the character of such syrup; but does not include any article which the State Government may by notification declare not to be molasses, for the purposes of this Act;]

(20) "notification" means a notification published in the official Gazette;

(21) "place" includes a house, building, shop, booth, tent, vessel, raft and vehicle;

(22) "police station" includes any place which the State Government may, by notification, declare to be a police station for the purpose of this Act;

(23) "prescribed" means prescribed by rules made under this Act;

(24) "rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

6[(24A) "rotten jaggery" means jaggery which is unfit for human consumption or the consumption of which is injurious to health;

Explanation.--'jaggery' shall be deemed to be unfit for human consumption or the consumption of it shall be deemed to be injurious to health if it is of dark brown colour with strong smell or if on chemical analysis it is found to contain more than fifteen percent of reducing sugar or less than seventeen percent of total sugar;]

(25) "sale" or "selling" includes any transfer otherwise than by way of gift;

(26) "spirit" means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

[4](#)[(26A) 'Sub-Inspector of Exercise' means an officer appointed as Sub-Inspector of Excise under section 6;]

(27) "toddy" means fermented or unfermented juice drawn [2](#)[from an excise tree];

[7](#)[(28) xxx]

(29) "transport" means to move from one place to another within the State whether the intervening area lies wholly within the State or not.

[6](#)[(30) "wash " includes fermented wort and a dilute solution of sugar from which spirit is distilled.]

1. Inserted by Act 1 of 1994 w.e.f. 1-7-1993.

2. Substituted by Act 1 of 1971 w.e.f. 7-8-1970.

3. Inserted by Act 1 of 1971 w.e.f. 7-8-1970.

4. Inserted by Act 21 of 1998 w.e.f. 28-5-1998.

5. Omitted by Act 38 of 2003 w.e.f. 3.9.2003.

6. Inserted by Act 1 of 1970 w.e.f. 23-12-1969.

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