

Source: sooperkanoon.com/act/449120

Central Excise Act, 1944

Section 09C - PRESUMPTION OF CULPABLE MENTAL STATE

1) In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused, the Court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution. Explanation. - In this section, "culpable mental state" includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact. (2) For the purposes of this section, a fact is said to be proved only when the Court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.