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Opium Act, 1878

Section 5 - POWER TO MAKE RULES TO PERMIT SUCH MATTERS The 9[State Government] 10[* * *] may, from time to time, by notification in

a) the possession of opium; 11[(b) the transport of opium; 11[(c) the importation or exportation of opium; and 11[(d) the sale of opium and the form of duties leviable on the sale of opium by retail: Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs' for the time being in force or under 12[the Dangerous Drugs Act, 1930].