The Rajasthan Excise Act, 1950

Section 3 - Definitions. - In this Act unless there is something repugnant in the subject or context

(1) "Beer" includes ale, stout, porter and all other fermented liquors made from malt; 4 [(2) "Abu area" means the territory comprised in the Abu Road taluka of Banaskantha district in the State of Bombay as it existed immediately before the first day of November, 1956]; 5 [(3) "Denatured" means mixed with such substance and by such process as may be prescribed under Section 42 in order to render any spirit unfit for human consumption whether as a beverage or as a medicine or in any other way whatsoever]; 6 [(3-A) "Denatured spirituous preparation" means any preparation of denatured spirit or alcohol and includes liquors, French polish and varnish prepared out of such spirit or alcohol]; (4) "Excisable Article" means and includes- (i) Spirit, fermented liquor or any alcoholic liquor for human consumption or denatured spirit or denatured spirituous preparation, or (ii) Any intoxicating drug, or (iii) Stills or other appliances for distillation, or (iv) Fermented wash or other material for distillation, or (v) Any other article which the State Government may, from time to time declare to be an excisable article for the purposes of this Act. 7 [(vi) Heritage liquor.] (5) "Excise Commissioner" means the Excise Commissionerappointed by the 8[State Government] under this Act. (6) "Excise Duty" means any duty of excise imposed by or under this Act on excisablearticles manufactured or produced in 8[those parts of the State of Rajasthan to which this Actextends]; (7) "Excise Officer" means any officer or person 1[other than the Excise Commissioner],appointed 9[under Section 9] or invested with powers of an Excise Officer under this Act; (8) "Excise Revenue" means revenue derived or derivable from any payment, duty, fee, taxfine (other than a fine imposed by a Court of law) or confiscation imposed or ordered under theprovisions of this Act or of any other law for the time being in force relating to liquor or intoxicatingdrugs; (9) "Export" Means to take out of 2[those parts of the State of Rajasthan to which this Actextends]; (10) "Fermented liquor" means wine, Pachari (Pachawai) and fermented Tari, and any otherliquor that may from time to time be declared by the 3[State Government] to be fermented liquor; (11) 4[Omitted] (12) 5[Omitted] (13) "Import" means to bring into 6[those parts of the State of Rajasthan towhich this Actextends];(14) "Intoxicating drug" means- 6 [(i) the leaves, small stalks and flowering or fruiting tops of the hemp plant (CannabiaSativa) including all forms known as Bhang, Sidhi or Ganja)];