

Bengal Excise Act, 1909

Section 46B - Offences by companies 7373. Sub-section

section 46A or clause (a) of section 48" first ins. by W.B. Act 12 of 1979, then the words, figures, letters and brackets "clause (ii) of section 46A" subs. for word, figures and letter "section 46A" by W.B. Act 38 of 1983. then the words figures and letter within first brackets subs. for the words, figures, letters and brackets "under clause (i) of section 46A or clause (a) of section 48" by W. B. Act 5 of 1997. [from which an intoxicating drug can be manufactured or produced], or (b) uses, keeps or has in his possession any material 6666. Words, figures, letters and brackets "except when such person is arrested for committing an offence under section 46A or clause (a) of section 48" first ins. by W.B. Act 12 of 1979, then the words, figures, letters and brackets "clause (ii) of section 46A" subs. for word, figures and letter "section 46A" by W.B. Act 38 of 1983. then the words figures and letter within first brackets subs. for the words, figures, letters and brackets "under clause (i) of section 46A or clause (a) of section 48" by W. B. Act 5 of 1997. [including fermented wash], still, utensils, implements or apparatus whatsoever for the purpose mentioned in clause (a), or 6767. Words subs. for the words "take such security, and shall release such person from custody" by W. B. Act 34 of 1965. (c) imports, exports, transports, possesses or sells spirit or intoxicating drug other than bakhar, or (cc) bottles spirit for the purpose of sale, or (d) works any distillery or brewery, or (e) establishes any distillery, brewery or warehouse ; 6969. Words subs. by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order. 1950. [or] 7070. Words, figures and letter within third brackets ins. by W. B. Act 12 of 1979. (f) collects or sells any portion of hemp plant (*Cannabis sativa* L.) from which an intoxicating drug may be manufactured or produced, 7171. Words, figures, and brackets "punishable under clause (ii) of section 46A" subs. for words, figures and letter "under section 46A" by W. B. Act 38 of 1983. [shall be punishable, (i) in the case of an offence under clause (c) or clause (f), when the value of the spirit, intoxicating drug or hemp plant 7272. Words, figures and letter subs. for the words, figures, letter and brackets "under clause (ii) of section 46A of section 48" by W. B. Act 5 of 1997. {(*Cannabis sativa* L.) from which an intoxicating drug can be manufactured or produced is less than} two thousand rupees, with imprisonment for a term which may extend to two years and with fine : Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgement of the court, such imprisonment shall not be, (1) for the first offence, for less than one month, and (2) for the second and for every subsequent offence, for less than three months ; (ii) in any other case, with imprisonment for a term which may extend to five years (but shall not be for less than six months 6a) ins. by W. B. Act 34 of 1965. (1) Where any offence punishable under this Act is committed by a Company, the Company and every Director, Manager, Secretary or agent of the Company, unless such Director, Manager, Secretary or agent proves that the offence was committed without his knowledge or consent, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. (2) Notwithstanding anything contained in sub-section (1), where an offence punishable under this Act has been committed by a Company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any other officer or person concerned in the management of the affairs of the Company, such other officer or person shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation. For the purposes of this section (a) "Company" means a body corporate and includes a firm or other association of individuals; and (b) "Director, in relation to a firm", means a partner of the firm."