

Bengal Excise Act, 1909

Section 48 - Penalty for altering or attempting to alter denatured spirit 7777. Words, figures and brackets ins. by W. B. Act 34

section 46A] it may be presumed, unless and until the contrary is proved, that the accused person has committed an offence punishable 7575. Figures and letters ", 514A, 514B" first ins. by W. B. Act 34 of 1965, then the words and figures subs. for the words and figures "sections 498 to 502, 513, 514, 514A, 514B and 515 of the Code of Criminal Procedure, 1898," by W. B. Act 38 of 1983. [under section 46 or section 46A, as the case may be,] in respect of (a) any 7676. Words subs. for the words "the warrant of the Collector," by W. B. Act 34 of 1965. [intoxicant], or (b) any still, utensil, implement or apparatus whatsoever for the manufacture of any 7676. Words subs. for the words "the warrant of the Collector," by W. B. Act 34 of 1965. [intoxicant] other than tart, or (c) any materials which have undergone any process towards the manufacture of an 7676. Words subs. for the words "the warrant of the Collector," by W. B. Act 34 of 1965. [intoxicant] or from which an 7676. Words subs. for the words "the warrant of the Collector," by W. B. Act 34 of 1965. [intoxicant] has been manufactured, for the possession of which he fails to account satisfactorily. a) alters or attempts to alter, by any means whatsoever, any denatured spirit, or (b) has in his possession any spirit which has been and which he knows or has reason to believe to have been, derived from denatured spirit, so that such spirit may be used for human consumption internally, whether as a beverage or medicine or in any other way whatsoever, shall be liable in case of clause (a) to imprisonment for a term which may extend to 7878. Words ins. by W. B. Act 34 of 1965. [five years and to fine], and in case of clause (b) to imprisonment for a term which may extend to 7979. Words subs. for the words "dispose of them" by W. B. Act 34 of "1965. [two years and to fine:] 8080. Sub-section (5) ins. by W. B. Act 34 of 1965. 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 be, (1) in the case of clause (a), for the first offence, for not less than three months, and for the second and for every subsequent offence, for not less than six months, and (2) in the case of clause (b), for the first offence, for not less than one month, and for the second and for every subsequent offence, for not less than three months.