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Bengal Excise Act, 1909

Section 61 - Penalty for attempt to commit offence Whoever attempts to commit any offence punishable under this Act shall be liable

section 228 of the Indian Penal Code 1313. Word subs. for the words "excisable article" by the Government of India (Adaptation of Indian Laws) Order. 1937. [and every Collector or Officer holding such proceeding and shall, for the purposes of "(sections 345, 346 and 348 of the Code of Criminal Procedure, 1973), be deemed to be a revenue Court]. Adaptation of Indian Laws) Order, 1937. [or aids or abets commission of any offence].