

Punjab Excise Powers and Appeal Orders, 1956

Published vide Punjab Notification No. 1083-E&T-(7)-58/650 dated 18th March 1956

The notification may be cited as the "Punjab Excise Powers and Appeal Order, 1956", it extends to the whole of the Punjab as formed by the States Reorganisation Act, 1956, and it shall come into force at once.

1. In exercise of the powers conferred by section 9 of the Punjab Excise Act (1 of 1914), an Excise Commissioner who will be designated as Excise and Taxation Commissioner, Punjab, has been appointed and invested with all the powers conferred on the Financial Commissioner by the said Act.

2. (A) All the Deputy Excise and Taxation Commissioners, shall discharge the functions of a Collector, under the said Act, in all the districts under their respective charge. However, for the purpose of conducting auctions of liquor vends, all the Deputy Excise and Taxation Commissioners, shall discharge the functions of a Collector, in an area, as may be specified by Excise Commissioner, Punjab.

[(B) All the Additional Excise and Taxation Commissioners and the Joint Excise and Taxation Commissioners, shall also discharge the functions of a Collector, for the purpose of conducting auctions of liquor vends in whole of the State of Punjab, subject to the directions of Excise Commissioner, Punjab, in this regard.]

3. Omitted vide notification dated 27.2.70.

4. In exercise of the powers conferred by clause (b) of section 8 of the Punjab Excise Act (1 of 1974) all the Deputy Excise and Taxation Commissioners in Punjab shall control [the Assistant Excise and Taxation Commissioners, the Excise and Taxation Officer] and the other Excise Staff in the districts under their respective charges.

5. Under section 10 of the Punjab Excise Act there shall be three classes of Excise Officers, to be designated 1st Class, 2nd Class and 3rd Class, respectively, and the persons mentioned in groups A, B and C below shall be respectively Excise Officers of the 1st, 2nd and 3rd Class :-

Group A

Excise Officers of the 1st Class

(1) All Assistant and Extra Assistant Commissioners.

(2) All Deputy Excise and Taxation Commissioners.

[(2-A) All the Gazetted Officers posted at the headquarters in the office of the Excise and Taxation Commissioner, Punjab Excluding himself.]

[(2-B) All Divisional Enforcement Officers.]

[(3) All Assistant Excise and Taxation Commissioner.]

[(4) All Excise and Taxation Officers.]

(5) All Tehsildars.

(6) All Excise Inspectors.

(7) All Naib Tehsildars.

[(8) Omitted on 6.9.1978.]

[(9) All Taxation Inspectors posted in the Special Cell (Inspection) of the Punjab Excise and Taxation Department at the State Headquarters, Chandigarh.]

Group B

Excise Officers of the 2nd Class

[All Excise Inspectors leave reserve.]

Group C

Excise Officers of the 3rd Class

(1) All Excise Clerks attached to the Excise Officers of Districts.

(2) All Excise Chaprasis and Peons.

[(3) All Assistants, Stenos Clerks and Peons posted in the office of the Special Cells (Inspection) of the Punjab Excise and Taxation Department, at the State Headquarters, Chandigarh].

6. The persons mentioned in groups A and B below are, under sections 11 of the Punjab Excise Act, invested with the powers of an Excise Officer of the 1st Class and 3rd Class respectively.

Group A

(To exercise the powers of an Excise Officer of the 1st Class)

(1) All Police Officers of the rank of Head Constable and any rank superior thereto.

(2) All Assistant Commissioners, Superintendents, Assistant Superintendents and Probationary Assistant Superintendents, of the Central Excise and Salt Department.

Group B

(To exercise the powers of an Excise Officer of the 3rd Class)

(1) All Field Kanungos.

(2) Inspectors in-charge of circles, kotgashts, jamadars and peons of the Central Excise and Salt Department.

(3) All Police Constable.

[7. Omitted]

8. Under section 10 (b) of the Punjab Excise Act, the powers of Excise Officers of the classes specified below are declared to be as follows :-

A-Powers Of An Excise Officer Of The 3rd Class

(1) Power under section 47 to arrest without warrant any person found committing an offence under section 61(1)(a) of (c) or section 61(2)(a), (c) or (e).

2. Power under section 47 to seize and detain intoxicants or other articles liable to confiscation in connection with any of the aforesaid offences and to detain and search person upon whom any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

B-Powers Of An Excise Officer Of The 2nd Class

(1) All the powers of an Excise Officer of the 3rd Class.

(2) All powers not included in the foregoing and conferable under section 47.

(3) Power to enter and inspect places of manufacture and sale and to examine and seize accounts and registers, test measure, weigh and seize any materials, stills, utensils, implements, apparatus or intoxicants as provided in section 45.

C-Powers If An Excise Officer Of The 1st Class

(1) All the powers of an Excise Officer of 2nd Class.

(2) Powers to investigate under section 46.

(3) Power to search without warrant as provided in section 49(1) and to seize, detain, search and arrest as provided in section 49(2).

(4) Power to grant bail under section 73.

[9. Under section 14 of the Opium Act, 1878 (1 of 1878), the officers mentioned in column 1 of the sub joined Schedule are authorised to exercise the powers with respect to search for and seizure of opium and other things liable to confiscation under section 11 or any other law for the time being in force relating to opium and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such opium, such powers to be exercisable by them within the limits mentioned in Column 2 of that Schedule.]

Schedule

1	Column 1	Column 2
	All Excise Officers in the State of Punjab for the time being above the rank of a jamadar or peons and all Police Officers in this State above the rank of a Constables.	Within the limit of their respective jurisdiction.
2	All officers of the Narcotics Department Government of India of and above the rank of KothiMoharrirs or Sub-Inspectors.	Whole of the State of Punjab.
3	All officers of the Central Excise Department of and above the rank of Sub-Inspectors.	Whole of the State of Punjab.

[10. Under section 23 (1) of the Dangerous Drugs Act, 1930 (II of 1930), the Officers mentioned in column 1 of the sub-joined Schedule are hereby authorised to exercise the powers within the limits of the territories mentioned in column 2 of that Schedule :-]

Schedule

1	Column 1	Column 2
	All Excise Officers in the State of Punjab for the time being above the rank of a jamadar or peons and Police Officers in the State above the rank of a Constable.	Within the limits of their respective jurisdiction.
2	All Officers of the Narcotics Department Government of India and above the rank of KothiMoharrirs or Sub-Inspectors.	Whole of the State of Punjab
3	All Officers of the Central Excise Department and above the rank of Sub-Inspector.	Whole of the State of Punjab.

[11. Under section 30 of the Dangerous Drugs Act, 1930 (II of 1930) the officers mentioned in column 1 of the sub-joined Schedule are invested with the powers of an officer-in- charge of Police Station for the investigation of offences under the said Act, within the limits of the territories mentioned in column 2 of that Schedule :-]

1	All Deputy Excise and Taxation Commissioner, all Assistant and Extra Assistant Commissioners, all Assistant Excise and Taxation Commissioners and Excise and Taxation Officers all Excise Inspectors [-] in the State of Punjab.	Within the limits of their respective jurisdiction.
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12. Under section 13 (b) of the Punjab Excise Act every Collector is permitted to delegate the powers specified in column 1 of the schedule below to the persons mentioned in column 2, subject to the conditions, if any, in column 3 :-

Schedule

	Nature of powers	Authority to whoms powers may be delegated	Remarks
	1	2	3
1	Powers to, grant permits for import, or transport of country spirit, foreign liquor, rectified spirit or denatured spirit.	Excise Officers in charge of the District and Excise and Taxation Officer in the district.	

2	Power to grant permits for the transport of bhang.	Ditto	
3	Power to appoint salesman to work at licensed premises.	*[Ditto]	
4	Power to issue passes for export and transport of foreign liquor, country spirit, rectified spirit and denatured spirit from vend premises.	All Excise Officers of the 1st and 2nd Class ex Officio.	
5	Power to grant passes for the export of medicinal and other preparations containing rectified spirit including intoxicating spirituous preparations from vend premises.	Ditto	
6	Power to grant passes for the export and transport of medicinal or other preparations containing rectified spirit including intoxicating spirituous preparations from the bonded warehouse of the approved manufacturer.	The Excise Sub-Inspector-in-charge of Chemical Works	
7	Power to grant permits for the import to transport of intoxicating spirituous preparations.	**Excise Officer in charge of the District and Excise and Taxation Officer in the district.	
8	Power to grant passes for the export and transport of spirit from a distillery, or of beer from the brewery or of liquor from a bonded warehouse.	**The excise and taxation officer or excise officer or excise inspector in- charge of the Distillery or brewery or bonded warehouse ex- officio.	
9	Power to grant permits for the possession of country spirit not exceeding 45. 460 litres on special occasions.	All Excise Officers of the I and II Class ex Officio.	
10	Power to grant licences for the manufacture and possession of country fermented liquor for home consumption.	Ditto	

11	Power to grant licenses for the manufacture of country fermented liquor for use on special occasion.	Ditto	
12	Power to grant passes for the export and transport of bhang.	Ditto	
13	Power to grant passes for the transport of bhang.	The Tahsildar and Naib-Tahsildar of any outlying Tehsil ex Officio.	Provided that such delegation shall be subject to the condition that the officer granting the passes shall invariably endorse a copy thereof to the *Excise Officer in charge of the district of issue.
14	Power of the grant passes for the export and transport of foreign liquor, country spirit and denatured spirit from the wholesale vend premises of the person mentioned in column 2.	Any person within the district licensed to sell foreign liquor country spirit and denatured spirit wholesale.	1. Provided that such power shall be delegated only after obtaining the previous sanction of the Financial Commissioner 2. Such delegation shall be made by written order naming the person to whom the power is delegated.
15	Power to grant export and transport passes for the export and transport of foreign liquor from the retail premises of any licensee to any other premises of the same licensee.	Any person granting a license for the retail vend of foreign liquor within the district	

16	Power to grant a permit for import or transport of rectified spirit from licensed distillery to an approved manufacturer and homeopathic chemist or practitioner.	*Excise Officer-in-charge of the District and excise and Taxation Officers in the district.	
17	Power to grant authorisation for the export/transport in bond of country spirit or Indian made foreign liquor or rectified spirit or medicinal non- medicinal preparations containing rectified spirit including intoxicating spirituous preparations to the Manager of the Distillery, Brewery or an approved manufacturer etc.	Ditto	
18	Power to require the manager of distillery or brewery or bonded warehouse or the proprietor of a chemical works licensed in Punjab to execute a bond ensuring the safe arrival at its destination of any consignment of liquor exported or transported in bond and the payment of any duty which may become due thereon.	Excise and Taxation Officer/Assistant Excise and Taxation Officer of the district	
19	Power to discharge the bond executed by the manager of the distillery or brewery or bonded warehouse or the approved manufacturer concerned in connection with the export/transport in bond of liquor.	Ditto	
20	Power to grant or renew a permit for purchase, transport and possession of foreign spirit exceeding one bottle of the capacities of 757 millilitres.	Ditto	
21	Power to grant permits for the purchase, transport and possession of brandy in a prohibited area.	All Excise Officers of the 1st and 2nd class ex officio	

*Legislative Supplement Part III dated 6.9.78.

**Legislative Supplement Part III dated 31.12.69.

13. Under section 14 of the Punjab Excise Act, it is hereby declared that an appeal shall lie from an originator appellate order of an Excise Officer as follows, namely:-

(a) to the Collector when the order is made by an Excise Officer below the rank of Collector,

(b) to the Financial Commissioner when the order is made by Collector provided that:

(i) when an original order is confirmed on first appeal, a further appeal shall not lie.

(ii) when any such order is modified or reversed on appeal by the Collector the order made by the Financial Commissioner on further appeal if any, to him shall be final.

14. Under section 58(2)(c) of the Punjab Excise Act it is directed that -

(i) every memorandum of appeal must be presented within one month from the date of the order appealed against.

(ii) every memorandum of appeal shall be accompanied by the order appealed against, in original or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. The time spent in obtaining an authenticated copy of such order shall be excluded from the period of limitation prescribed under clause (i) above.

15. The Punjab Excise Powers and Appeal Orders and enforced with Pepsu Government Notification No. 50, dated the 12th November, 1952, in the territories immediately before the 1st November, 1956, were comprised in the State of Patiala and Est Punjab States Union shall stand prepealed.