

Punjab Intoxicants Confiscation Rules, 1955

Published vide Excise and Taxation Commissioner, Punjab Notification No. 98-OSD(R), dated the 14th July, 1955. Republished vide Punjab Government Notification No. G.S.R.-43/P.A.1/14/Section 59/62, dated 3rd April 1962.

Revenue Department Excise and Taxation

No. G.S.R.-43/P.A.1/14/Section 59/62. - The following Rules as amended up to the 1st January, 1962, are republished below for general information :-

- [1.** Subject to any order that may be passed under section 452 of the Code of Criminal Procedure, 1973, (Central Act No. 2 of 1974), every article, the confiscation of which has been ordered by a Court under sub section (2) of Section 78 of the Punjab Excise Act, 1914, shall be made over to the Collector in whose jurisdiction such court is situated.]
- 2.** All articles made over to the Collector [-] under rule 1 or confiscated by him under section 79 of the Punjab Excise Act, [1 of 1914] shall be disposed of in accordance with the following rules.
- 3.** Confiscated liquor and hemp drugs shall be disposed of in the following manner:-
 - (i) All liquor of illicit origin and illicit liquor not contained in sealed bottles, and hemp drugs, declared unfit for human consumption by the Chemical Examiner in Government Punjab shall be destroyed under the order of Nazarat Officer, [General Assistant or the Assistant Excise and Taxation Commissioner of the District with the assistance of] the Excise and Taxation officer.
 - (ii) Liquor lawfully manufactured and contained in approved sealed bottles shall be sold by auction or tender to the local licensed vendors under the orders of the Nazarat Officer, [General Assistant or the Assistant Excise and Taxation Commissioner]. The quantity of liquor sold shall be entered in the sale register of the licensee purchasing the liquor and amount realized shall be credited into the Government treasury. In the case of country spirit, the sale price shall not be less than the issue price of a distillery in Punjab. Other liquor shall not be disposed of at a price lower than that charged by wholesale vendors.
 - (iii) Hemp drugs (*Bhang*) declared fit for human consumption by the Chemical Examiner to the Government Punjab shall also be disposed in the manner prescribed for the disposal of illicit bottled liquor. The price to be charged for the drug shall not be less than the wholesale price fixed for the drug.
 - (iv) If the Nazarat Officer, [General Assistant or the Assistant Excise and Taxation Commissioner] is unable to dispose of bottled liquor or hemp drug (*Bhang*) declared fit for human consumption, he shall-
 - (a) if the value of the confiscated article does not exceed [Rs. 1000], order its destruction; and
 - (b) if the value of the confiscated article exceeds [Rs. 1000] submit a report to the Financial Commissioner for orders as to its disposal.

[4. All other things made over to the Nazarat Officer, General Assistant or Assistant Excise and Taxation Commissioner of the district under rule 1 of these rules or confiscated by the Collector under section 79 of the Punjab Excise Act, 1914 shall be sold in such manner as laid down in rule 3 or as he may direct in this behalf.]

[5. Sale proceeds of all articles sold under rules 3 and 4 of these rules shall be credited to the Department of Excise and Taxation under the Minor head - 150 - Fines and Confiscation of Sub head - 01 - Fines under the Excise Act and 02 - Fines under the Opium Act, Minor Head - 108 - Opium, Hemps and other Drugs and Minor Head 800 - Other Receipts of sub-head 03 - Other items subordinate to the Major Head "0039 - State Excise.]