

**EXCISE AND TAXATION DEPARTMENT  
THE PUNJAB INTOXICANTS CONFISCATION RULES**

*[30, JUNE 2003]*

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<b>TEXT</b>
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**GOVERNMENT OF THE PUNJAB  
EXCISE AND TAXATION DEPARTMENT**

**THE PUNJAB INTOXICANTS CONFISCATION RULES**

**NOTIFICATION**

*[30, JUNE 2003]*

The Punjab Intoxicants license and Sale Orders were notified under Punjab Government. Notification No. 5509-E&S dated 19.10.1932, in exercise of the powers conferred by section 5 and sub-clauses (e), (f), (g) and (j) of section 58(2) of the Punjab Excise Act, (1 of 1914). Notification 2002-2003/323-Excise & Taxation (P) I dated 30.06.2003.

**8.1** Subject to any order that may be passed under section 517 of the Code of Criminal Procedure (V of 1898), every article, the confiscation of which has been ordered by a court under section 78(2) of the Excise Act (1 of 1914), shall be made over to the Collector of the district in which such court is situated.

**8.2** All articles made over to the Collector under rule 8.1 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.

**8.3** All illicit liquor, licit liquor not contained in sealed bottles and hemp drugs, declared unfit for Harman consumption by the Chemical Examiner to Government, Punjab, which have been confiscated, shall be destroyed under the orders of the Collector in the presence of the district Excise Officer. Confiscated liquor lawfully manufactured and contained in approved sealed bottles and confiscated hemp drugs declared fit for consumption by the Chemical Examiner to Government of Punjab, shall be sold or disposed of in such manner as the Excise Commissioner may prescribe.

**8.4** All other things made over to the Collector under rule 8.1 of these rules or confiscated by him under section 79 of the Excise Act (1 of 1914) shall be sold in such manner as he may direct.

**8.5** Sale –proceeds of all articles sold under rule 8.3 and 8.4 of these rules shall be credited to the Excise Department under the sub-head “Other items” subordinate to Grant No.3 Provincial Excise.”

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