

MANUAL (ii)

Powers and duties of its officers and employees.

The Goa Excise Duty Act and Rules, 1964 give the following powers to its officers:-

All the powers under the Excise Duty Act and Rules, under the Act are vested in the Commissioner of Excise who in turn delegates any of its powers under the Act to the Asstt. Commissioner of Excise or to such other officers appointed under sub-section (2) and (3).

1. Power to cancel licences.
2. Power to suspend licences or permit granted under this Act.
3. Power to enter and inspect place of manufacture and sale.
4. It is the power of the Commissioner of Excise only to enter and search any residential premises.
5. Any other officer other than the Commissioner of Excise has got the power to enter or search any residential premises only when he is accompanied by the Sarpanch, or the panch or any other respectable person of the locality.
6. Provided that an Excise Officer may enter and inspect at any time within the hours during which sale is permitted and at any other time during which the sale may be open, any place in which any excisable article or foreign liquor is kept for sale by any person holding a licence under this Act.
7. Examine any book, account, or register or examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, (excisable article or foreign liquor) found in any such place.
8. Seize any measures, weights or testing instruments which he has reason to believe to be false.
9. Power to investigate into offences.

10. An officer of the Excise Department not below the rank as may be prescribed may investigate into any offence punishable under this Act committed within the limits of the area in which such officer exercises jurisdiction.

11. Power of seizure and detention, subject to such restriction as may be prescribed any Excise Officer not below such rank as may be prescribed may seize and detain any excisable article, foreign liquor or other article which he has reason to believe to be liable to confiscation under this Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such excisable article, foreign liquor or other article to be or to be concealed.

Where, as a result of such search no excisable article, foreign liquor or other article is actually found to be concealed on such person, vessel, raft, vehicle, animal, package, receptacle or covering a certificate to that effect shall be given in the prescribed form by the officer to the person concerned.

12. Power to search without warrant:- Whenever an Excise Officer of the Department, not below such rank as may be prescribed, has reason to believe that an offence punishable under this Act has been, is being or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence, he may after recording his reasons and grounds of his belief, at any time, by day or night, enter and search such place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act.

Provided that no search (except in case of an offence relating to intoxicating drug or opium) shall be made during the hours from 7 p.m. to 7 a.m. save in exceptional circumstances and with the prior approval of the Commissioner.

Any such officer may arrest any person found in such place whom he has reason to believe to be guilty of any offence under this Act.

13. Every person arrested under this section for an offence which is bailable shall be admitted to bail by such Officer aforesaid if sufficient bail be tendered for his appearance before Magistrate or an Excise Officer.

14. Power of the Commissioner to compound offences:- Subject to such conditions, if any, as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under this Act or under any rules made there under other than an offence under section 34 either before or after the commencement of any proceedings against such persons in respect of such offence by way of composition of such offence, a sum not exceeding five thousand.

When compounding of an offence is accepted the power to confiscate the goods seized under this Act in respect of such offences shall be vested into the Commissioner.

15. Power of Commissioner of Excise of confiscation and /or penalty:- Anything which is seized under the powers given under this Act is liable for confiscation and /or liable to penalty as the case may be and such confiscation and/or penalty or with both may be ordered

- a) without limit by the Commissioner, or
- b) upto confiscation of goods not exceeding ten thousand rupees and imposition of penalty not exceeding one thousand rupees by such other Excise officer as the Government may from time to time, empower in that behalf.