

PART B.-THE PUNJAB EXCISE ACT, 1914

1. In awarding punishment for an offence under the Excise Act the Courts should bear in mind that illicit distillation implies a good deal of preparation and results not only in loss of excise revenue, but also in drunkenness. Judicial experience also shows that the offence often escapes detection, and it is, therefore, necessary to impose a sentence which will have a deterrent effect.

Deterrent sentences.

2. Although section 562 of the Code of Criminal Procedure (as amended by Act XVIII of 1923) applies also to persons who are found guilty of an offence under a special or local Act, its provisions should not ordinarily be applied to a person convicted of an offence under section 61(1) of the Excise Act which implies previous preparation and often escapes detection (I.L.R.7 Lahore 32).

Application of section. 562 Cr.P.C., not advisable for offences

3. The amendments made in the Punjab Excise Act, by Punjab Acts No. IX of 1948 and 35 of 1956 may be carefully studied. A person found in possession of a working still for the manufacture of an intoxicant is punishable under section 61 (1) with a minimum sentence of six months imprisonment and fine of two hundred rupees and this offence has been made non-bailable. In certain other cases the law provides that the offender shall be punishable with imprisonment and fine. This means that a sentence of imprisonment, however short, must be awarded. Section 68-A provides an enhanced sentence for repetitions of such offences. Section 69-A authorises the Court to require a person, at the time of conviction for certain offences, to execute a bond, with or without sureties, for abstaining from the commission of those offences for a period not exceeding three years. The form of bond is given in Schedule II of the Act.

Minimum punishment in certain cases. Enhanced Sentences