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PRESENTING

CHAPTER I
PRELIMINARY

THE RAJASTHAN EXCISE ACT, 1950

AN OVERVIEW OF SECTION 1 & SECTION 3

THE FOUNDATION OF EXCISE LAW IN RAJASTHAN

WE COVER

INTRODUCTION	SECTION 1	SECTION 3
Purpose, Background & Scope	Short Title, Extent & Commencement	General Definitions (1) – (24)

CLEAR EXPLANATIONS | **EXAM FOCUSED** | **MCQ READY** | **CONCEPT BASED LEARNING**

THE RAJASTHAN EXCISE ACT, 1950

(Act No. 2 of 1950)

Assent of His Highness the Rajpramukh: 20th March, 1950

1. SHORT TITLE, EXTENT AND COMMENCEMENT

1 (1) This Act may be called **The Rajasthan Excise Act, 1950.**

2 (2) It extends to the whole of [the State of Rajasthan] [2] [xxxx].

RAJASTHAN

3 (3) It shall come into force on such date [3] as the [State Government may], by notification in the [Official Gazette], appoint in that behalf.

OFFICIAL GAZETTE

KEY INFORMATION

SHORT TITLE
The Rajasthan Excise Act, 1950

EXTENT
Extends to the whole of the State of Rajasthan

ASSENT OF RAJPRAMUKH
Assent given by His Highness the Rajpramukh on 20th March, 1950

This Act came into force on 1st July, 1950.

REMEMBER
This opening provision defines the name of the Act, its territorial extent, and the date from which it became effective.

EXAM TIP
- Learn the short title and assent date.
- Extent = Whole of State of Rajasthan.
- Commencement date = 1st July, 1950.
- Frequently asked in MCQs and short notes.


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HOW TO STUDY DEFINITIONS

Section 3 contains the key meanings used throughout the Act.
Understanding these definitions is the **foundation** for interpreting **every provision**.

DEFINITIONS IN SECTION 3

ALCOHOLIC BEVERAGES
e.g., Beer, Spirit, Fermented Liquor, Pachawai, Tari, Liquor

Sections 3(1), 3(10), 3(18), 3(21), 3(22), 3(15)

INTOXICATING DRUGS
e.g., Bhang, Ganja, Charas and other notified substances

Section 3(14)

EXCISABLE ARTICLES
e.g., Liquor, Intoxicating Drug, Stills, Wash, Other declared articles, Heritage Liquor

Section 3(4)

EXCISE ADMINISTRATION
e.g., Commissioner, Excise Officer, Duty, Revenue

Sections 3(5)–3(8)

MOVEMENT OF GOODS
e.g., Import, Export, Transport

Sections 3(9), 3(13), 3(25)

MANUFACTURE & MISCELLANEOUS
e.g., Manufacture, Molasses, Place, Sale, Still, To Bottle, Tola

Sections 3(17)–3(24)

EXAM LENS

- Definitions are **frequently** tested in both MCQs and Descriptive Questions.
- Always mention the **correct provision number** with the definition in answers.
- Memorize the **language of the Act**, not your own words.

KEY TAKEAWAY

Before studying any other section of the Act, master these **definitions** – they are the **language of the law.**

> “Definitions interpret the law.
> Interpretation guides application.
> Application ensures justice.”

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THE RAJASTHAN EXCISE ACT, 1950

SECTION 3 DEFINITIONS

ALCOHOLIC BEVERAGES

Important definitions relating to beverages containing alcohol

Note: 'Liquor' is the broadest definition. See Section 3(15) on next slide.

BEER — Sec. 3(1)

Statutory Definition

"Beer" includes ale, stout, porter and all other fermented liquors made from malt.

Visual Memory

Ale + Stout + Porter + Other fermented liquors made from malt

Exam Trap

Beer is defined by ingredients and process (malt & fermentation), not by alcohol percentage.

Memory Keywords

- Ale
- Stout
- Porter
- Fermented
- Malt

FERMENTED LIQUOR — Sec. 3(10)

Statutory Definition

"Fermented liquor" means wine, Pachari (Pachawai) and fermented Tari, and any other liquor that may from time to time be declared by the State Government to be fermented liquor.

Visual Memory

Wine + Pachari (Pachawai) + Fermented Tari

Exam Trap

Includes any other liquor notified by the State Government from time to time.

Memory Keywords

- Wine
- Pachari
- Fermented Tari
- Notified

PACHAWAI — Sec. 3(18)

Statutory Definition

"Pachawai" means fermented rice, millet or other grain whether mixed with any liquid or not and any liquid obtained therefrom whether diluted or undiluted.

Visual Memory

Rice / Millet / Other Grain → Fermentation → Liquid Obtained

Exam Trap

Includes both the fermented material and the liquid obtained from it.

Memory Keywords

- Fermented Grain
- Mixed or Not
- Liquid Obtained
- Diluted/Undiluted

SPIRIT — Sec. 3(21)

Statutory Definition

"Spirit" means any liquor containing alcohol obtained by distillation, whether it is denatured or not.

Visual Memory

Distillation → Spirit (Alcoholic Liquor)

Exam Trap

Spirit is a type of liquor. Distillation is the key feature.

Memory Keywords

- Alcoholic Liquor
- By Distillation
- Denatured/

TARI — Sec. 3(22)

Statutory Definition

"Tari" means fermented or unfermented juice drawn from any kind of palm tree.

Visual Memory

Palm Tree → Juice Drawn → Fermented or Unfermented

Exam Trap

Tari includes both fermented and unfermented juice.

Memory Keywords

- Palm Tree Juice
- Fermented
- Unfermented

REMEMBER

These definitions form the core of all provisions relating to production, possession, transport, sale and taxation of alcohol.

MEMORY FORMULA

B – F – P – S – T

Beer – Fermented Liquor – Pachawai – Spirit – Tari

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SECTION 3(15) DEFINITION

DEFINITION OF "LIQUOR"

STATUTORY DEFINITION (Section 3(15))

"Liquor" means intoxicating liquor and includes Spirit of Wine, Spirit, Heritage Liquor, Wine, Tari, Pachawai, Beer and all liquid consisting of, or containing alcohol, as also any substance which the State Government may from time to time by notification in the *Official Gazette* declare to be liquor for the purposes of this Act.

MEMORY FORMULA

S	B	W	T	P	A	O
Spirit of Wine	Beer	Wine	Tari	Pachawai	Alcohol & other liquids	Other notified substance

S B W T P A O = Everything that can be Liquor!

VISUAL MEMORY

EXAM TRAP

- Liquor is the **BROADEST** definition among all alcoholic beverages.
- It is not limited to specific items. It includes every liquid containing alcohol and even other notified substances.
- Spirit is a type of liquor, not the other way around.

MEMORY KEYWORDS

- ✓ Spirit of Wine
- ✓ Spirit
- ✓ Heritage Liquor
- ✓ Wine
- ✓ Tari
- ✓ Pachawai
- ✓ Beer
- ✓ Any liquid containing alcohol
- ✓ Other notified substance

REMEMBER

If it contains **alcohol** or is **notified** by the State Government, it can be brought within the meaning of "**Liquor**".

Always mention the correct provision number with the definition in your answers. **Section 3(15)**

DEFINITION OF "INTOXICATING DRUG"

STATUTORY DEFINITION (Section 3(14))

"Intoxicating drug" means cannabis (hemp), including bhang, ganja, charas and every preparation of cannabis, and opium and every preparation of opium and any other drug or preparation which is declared by the State Government by notification in the *Official Gazette* to be an intoxicating drug for the purposes of this Act.

VISUAL MEMORY

ANY OTHER DRUG OR PREPARATION DECLARED BY THE STATE GOVERNMENT BY NOTIFICATION IN THE OFFICIAL GAZETTE AS INTOXICATING DRUG.

EXAM TRAP

- The definition is **not limited** to cannabis or opium only.
- Every **preparation** of cannabis and opium is included.
- The State Government can notify any other drug or **preparation** as intoxicating drug.
- Important for offences relating to possession, transport, manufacture and sale.

MEMORY KEYWORDS

- Cannabis (Hemp)
- Bhang
- Ganja
- Charas
- Every Preparation of Cannabis
- Opium
- Every Preparation of Opium
- Other Notified Drugs

MEMORY FORMULA

C	B	G	C	O	P	N
Cannabis (Hemp)	Bhang	Ganja	Charas	Opium	Preparations (All)	Notified Others

CBGCON = Complete list of **Intoxicating Drugs**

REMEMBER

The definition is very wide. The State Government has the power to declare any other drug or preparation as an intoxicating drug by notification in the *Official Gazette*.

EXAM LENS

- This definition is often asked in MCQs.
- Key for offences under Chapter IV (Sections 25–33).
- Always write the correct provision number: Section 3(14).

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THE RAJASTHAN EXCISE ACT, 1950

SECTION 3(4) DEFINITION

DEFINITION OF "EXCISABLE ARTICLE"

STATUTORY DEFINITION (Section 3(4))

"Excisable article" means –
(a) liquor;
(b) intoxicating drug;
(c) still;
(d) wash;
(e) any other article declared by the State Government by notification in the *Official Gazette* to be an excisable article; and
(f) heritage liquor.

VISUAL MEMORY

The State Government has the power to declare any other article as "excisable" by publishing a notification in the *Official Gazette*.

EXAM TRAP

- "Excisable article" is a **WIDE** term. It includes not only liquor and intoxicating drugs but also still, wash, heritage liquor and other **notified articles**.
- **Still** and **wash** are also excisable articles even though they are not themselves **intoxicating**.
- Heritage liquor is specifically included as an excisable article.

MEMORY KEYWORDS

- Liquor
- Intoxicating Drug
- Still
- Wash
- Other Notified Article
- Heritage Liquor

L I S W O H = Easy way to remember
(Liquor, Intoxicating Drug, Still, Wash, Other, Heritage)

MEMORY FORMULA

L	I	S	W	O	H
Liquor	Intoxicating Drug	Still	Wash	Other Notified Article	Heritage Liquor

LISWOH = Complete list of **Excisable Articles**

REMEMBER

Excisable Article is a key concept for levy of excise duty. Every item in this list can be **regulated**, **taxed** and **controlled** under the provisions of the Act.

EXAM LENS

- Remember the six categories under Section 3(4).
- Still and Wash are often asked in MCQs.
- Do not forget "Heritage Liquor" and "Other Notified Article".
- Always mention the correct provision number: Section 3(4).

ANY ITEM FALLING UNDER THE SIX HEADS OF SECTION 3(4) IS AN EXCISABLE ARTICLE AND LIABLE TO EXCISE CONTROL AND DUTY. Section 3(4)

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THE RAJASTHAN EXCISE ACT, 1950

SECTION 3 DEFINITIONS

EXCISE ADMINISTRATION – KEY DEFINITIONS

Definitions relating to Excise Administration and Revenue

SECTION 3(5)

EXCISE COMMISSIONER

Statutory Definition

"Excise Commissioner" means the Commissioner of Excise appointed under this Act.

VISUAL MEMORY

EXAM TRAP

Do not confuse with Excise Officer. Commissioner is the head of the Excise Department.

MEMORY KEYWORD

"COMMISSIONER = COMMAND"
Head of the Excise Department.

SECTION 3(6)

EXCISE DUTY

Statutory Definition

"Excise duty" means the duty of excise leviable under this Act on excisable articles.

VISUAL MEMORY

EXAM TRAP

Excise Duty is a tax on manufacture, possession, transport, sale, etc. of excisable articles.

MEMORY KEYWORD

"DUTY = TAX BY STATE"
Leviable on excisable articles.

SECTION 3(7)

EXCISE OFFICER

Statutory Definition

"Excise Officer" means any person empowered by the State Government to perform the functions of an excise officer under this Act.

VISUAL MEMORY

EXAM TRAP

Every Excise Officer is not necessarily a gazetted officer. Power comes from State Government.

MEMORY KEYWORD

"OFFICER = EMPOWERED BY GOVT."
Performs functions under the Act.

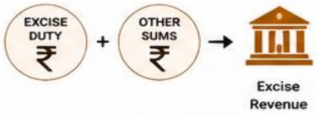
SECTION 3(8)

EXCISE REVENUE

Statutory Definition

"Excise revenue" means the whole of the excise duty and all other sums receivable under this Act.

VISUAL MEMORY



EXAM TRAP

Includes not only duty but also all other sums receivable under the Act.

MEMORY KEYWORD

"REVENUE = DUTY + OTHER SUMS"
Everything receivable under the Act.

EXAM LENS

Remember
Excise Administration definitions show the structure and working of the Department.

Why Important
Helps in understanding appointments, powers, duties, and collection of revenue.

Common Confusion
Do not mix up "Excise Duty" (tax) with "Excise Revenue" (amount receivable).

Memory Tip
4 Pillars of Excise Administration:
HEAD – DUTY – OFFICER – REVENUE

REMEMBER

Excise Administration ensures implementation of the Act and collection of revenue through proper officers and legal process.

EXAM POINT

- These definitions are frequently asked in MCQs.
- Know the exact provision number – Section 3(5) to 3(8).
- Always use the correct term in answers.

STRONG ADMINISTRATION – EFFECTIVE CONTROL – PROPER REVENUE COLLECTION = SUCCESSFUL EXCISE SYSTEM

Section 3(5)–3(8)

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THE RAJASTHAN EXCISE ACT, 1950

SECTION 3 DEFINITIONS

MOVEMENT OF GOODS – KEY DEFINITIONS

Definitions related to Import, Export and Transport

SECTION 3(9) – EXPORT

Statutory Definition

"Export" means **taking out** of **Rajasthan** any excisable article.

SECTION 3(13) – IMPORT

Statutory Definition

"Import" means **bringing into Rajasthan** any excisable article.

SECTION 3(25) – TRANSPORT

Statutory Definition

"Transport" includes carrying or conveying from one place to another **within Rajasthan.**

VISUAL MEMORY

EXPORT
(Sec. 3(9))
Taking OUT of Rajasthan

TRANSPORT
(Sec. 3(25))
Carrying/Conveying from one place to another **WITHIN** Rajasthan

IMPORT
(Sec. 3(13))
Bringing INTO Rajasthan

To Outside Rajasthan

Within Rajasthan only

From Outside Rajasthan

EXAM TRAP

- **Import ≠ Transport**
  Import means **bringing INTO** Rajasthan from outside.
- **Export ≠ Transport**
  Export means **taking OUT** of Rajasthan to outside.
- **Transport is only WITHIN Rajasthan.**
  If goods move from one place to another **inside Rajasthan, it is Transport, not Import or Export.**
- **All three involve movement, but directions are different.**

MEMORY KEYWORDS

EXPORT	Out	Taking out of Rajasthan
IMPORT	In	Bringing into Rajasthan
TRANSPORT	Within	Within Rajasthan only

QUICK COMPARISON

Term	Direction	From	To	Coverage
Export (Sec. 3(9))	Outward	Rajasthan	Outside Rajasthan	Any excisable article taken out
Import (Sec. 3(13))	Inward	Outside Rajasthan	Rajasthan	Any excisable article brought in
Transport (Sec. 3(25))	Internal	One place in Rajasthan	Another place in Rajasthan	Carrying from one place to another within Rajasthan

MEMORY TIP

Think of Rajasthan as the boundary:
Out = Export, **In** = Import, **Within** = Transport.

REMEMBER

Movement of excisable articles is strictly regulated under the Act. Correct understanding of these terms is essential for determining **liability, duty,** and **jurisdiction.**

EXAM POINT

- Frequently asked in MCQs.
- Always write the correct provision number.
- Do not interchange **Import**, **Export** and **Transport**.

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MANUFACTURE & MISCELLANEOUS DEFINITIONS

Important definitions that complete the framework of excise administration

Section 3(17)

MANUFACTURE

"Manufacture" includes every process for the **preparation** or **production** of any **excisable article** and its incidental or ancillary operations.

Key Point: Wide term – covers main process and supporting activities too.

Section 3(17A)

MOLASSES

"Molasses" means the **by-product**, not being excisable liquor, derived in the manufacture of sugar from sugar-cane or sugar-beet.

Key Point: Specifically excludes excisable liquor from its scope.

Section 3(19)

PLACE

"Place" includes a shop, room, building, enclosure, land, tent, vessel, vehicle or any other place where any person carries on **any activity** under this Act.

Key Point: Very wide – covers both fixed and mobile locations.

Section 3(20)

SALE

"Sale" includes barter, exchange, delivery or disposal of any excisable article by any person **for a consideration**.

Key Point: Covers not just sale for money, but any kind of consideration.

Section 3(21B)

STILL

"Still" means any vessel or apparatus used for **distilling**, **rectifying** or **compounding** excisable liquor or for the purpose of making spirit.

Key Point: Includes all equipment used in making spirit or liquor.

Section 3(23)

TO BOTTLE

"To bottle" includes to **cork**, **seal**, **cap** or otherwise close any excisable liquor in any bottle or other similar receptacle.

Key Point: Covers all forms of closing or sealing of liquor containers.

Section 3(24)

TOLA

"Tola" means the standard tola of **180 grains**, used for the weighing of gold, silver or precious stones.

Key Point: Traditional unit of weight for certain precious items.

QUICK RECALL

- Manufacture → Process
- Molasses → By-product
- Place → Any location
- Sale → Exchange/Disposal
- Still → Distillation apparatus
- To Bottle → Closing liquor
- Tola → Unit of weight

REMEMBER

These definitions expand the scope of the Act beyond simple transactions to include **processes, places, equipment** and **units** that affect excise control and enforcement.

EXAM TIP

- Frequently asked in MCQs and case studies.
- Learn with keywords and section numbers.
- Write the exact term as per the Act.

KNOW THE DEFINITION MASTER THE LAW!