

Chapter II
ESTABLISHMENT AND CONTROL

SECTIONS

9. Omitted.

10. Administration of Excise Department in districts.

11. Appeals and revisions

(9) [* * *]³

10. Administration of Excise Department in districts - (1) The administration of the Excise Department in any district shall, unless the [State Government]⁴ otherwise directs, be under the charge of the Collector of that district.

(2) Power of State Government - The [State Government]⁴ may by notification applicable to the whole of [Uttar Pradesh]⁵ or to any districts or local area comprised therein -

(a) To appoint Excise Commissioner - ⁶[Appoint an officer hereinafter to as the Excise Commissioner who shall, subject to the orders of the [State Government]⁴ have the control of the administration of the Excise Department].

(b) To appoint persons to exercise powers of Collector - ⁷[Constitute a licensing board or] appoint any person other than the Collector to exercise all or any of the powers and to perform all or any of the duties of a collector in respect of the administration of the Excise Department either concurrently with or in subordination to or in exclusion of the Collector, subject to such control as the [State Government]⁴ may direct;

(c) To empower officers of persons to perform certain duties - Empower officers to perform the acts and duties mentioned in sections 48 and 64(a), and empower officers of persons to perform the acts or duties mentioned in sections 50;

(d) To appoint officers of the Excise Department - Appoint officers of the Excise Department of such classes and with such designations, powers and duties under this Act as the [State Government]⁴ may thing fit, and define the areas within which such powers and duties may be exercised and performed;

(e) To order exercise and Performance of powers and duties by officers other than excise officers and by other persons - Order that all or any of the powers and duties assigned to an officer of the Excise Department under clause (d) of this sub-section shall, subject to the provisions of this Act, be exercised and performed by any officer other than an officer of the Excise Department or by any person;

(f) To delegate its powers - Delegate * * *¹ to the Excise Commissioner all or any of its powers under this Act, except the power conferred by section 40 to make rules;

(g) To withdraw powers - Withdraw from any officer or person any or all of his powers in respect of the administration of the Excise Department;

(h) To permit delegation of power - Permit the delegation by [* * *]² the Excise Commissioner or Controller to any persons or classes of persons specified in such notification of any powers conferred by or under this Act or by or under any other law for the time being in force relating to excise revenue.

11. Appeals and revisions - ³(1) The Collector, and every other Excise Officer (not being the Excise Commissioner) shall, in respect of all proceedings under this Act, be subject to the control of the Excise Commissioner and all orders passed by collector or such other officer under this Act, shall be appealable to the Excise Commissioner in the manner prescribed by rules made by the State Government in this behalf;

Provided that no appeal shall be entertained under this sub-section unless it is pergerred by the aggrieved person within thirty days from the date of communication of such order, and unless the appelliant has

furnished satisfactory proof of having paid a sum of not less than 25 per cent of the disputed amount of tax fee, penalty or other dues, if any, as the case may be :

Provided further that the appellate authority may, for special and adequate reasons to be recorded in writing, waive or relax the requirements of the preceding proviso in respect of such disputed amount of tax, fees penalty or other dues.

2. The State Government may either suo motu or on an application by an aggrieved person call for and examine the records relating to any order passed in any proceedings under this Act, for the purpose of satisfying itself as to the correctness, legality or propriety of any such orders or as to the regularity of such proceedings ; and, if any case it appears to the State Government that such orders or proceedings should be modified, annulled, rescinded or remitted for reconsideration, it may pass orders accordingly: