**Power of adjudication of confiscation and penalty.** - (1) Where by these rules anything is liable to confiscation or any person is liable to penalty such confiscation or penalty shall be adjudged by the Excise Commissioner.

(2) The State Government may confer on any Excise Officer the Power to adjudge confiscation or penalty and may prescribe the limit within which such power may be exercised.

**124. General Penalty.** - A breach of these rules shall, where no other penalty is provided herein, be punishable with a penalty which may extend to one thousand rupees and with confiscation of the goods in respect of which such breach is committed.

**125. Composition of offences.** - The Excise Commissioner, or any Excise Officer specially empowered by him in this behalf, may accept from any person whose property is liable to confiscation under the Act or these rules or who is reasonably suspected of having committed an offence under the Act a sum of money not exceeding two thousand rupees in lieu of confiscation of goods or of punishment for breach of any provisions of the Act or of the rules.

**126. Confiscation.** - (1) When any goods or articles are liable to confiscation for breach of any of the provisions of the Act of these rules, any alcohol, drugs or materials by means of which the breach has been committed and of any receptacle, packages or coverings in which such goods or articles are contained and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods shall be liable to confiscation.

(2) When anything is confiscated under these rules, such thing shall thereupon vest in the collecting Government.

(3) The officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of police, on the requisition of such officer, shall assist him in taking and holding such possession.

**127. Appeals.** - (1) An appeal against an order of an officer other than an Excise Commissioner made in exercise of the powers conferred on him by the Act or these rules shall lie to the Excise Commissioner of the State concerned.

Provided that an appeal against an order passed by the Excise Commissioner shall lie to the State Government.

Provided further that if, between the date of the order or decision appealed against and the date of the hearing of the appeal, the officer who passed the order or decision is promoted to be the officer to hear such appeal, such appeal shall be heard by an officer superior in rank to such officer.

(ii) Every appeal under this rule should be filed within three months of the date of the decision or order appealed against an order passed in appeal under this rule shall, subject to the power of revision conferred by rule 129, be final.

**128. Revision petitions.** - (1) The Central Government may, on the application of any person aggrieved by any decision or order passed under the Act or these rules, and from which no appeal lies, reverse or modify such decision or order.

(2) Every application under sub-rule (1) shall be filed within six months of the date of the decision or order appealed against.

**129. Appeal and application for revision to be accompanied by copy of decision or order appealed against.** - Every appeal or application for revision shall be accompanied by a copy of the decision or order by which the appellant, or applicant as the case may be, is aggrieved.