



2026:CGHC:24948

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****CRR No. 637 of 2018**

State of Chhattisgarh Through The District Magistrate, District
Kabirdham Chhattisgarh, District : Kawardha (Kabirdham), Chhattisgarh
... **Applicant(s)**

versus

Shravan Kumar Yadav @ Suraj S/o Gajadhar Yadav Aged About 28
Years R/o Village Mohtara, P. S. Pandatarai, Tahsil Pandariya District
Kabirdham Chhattisgarh, District : Kawardha (Kabirdham), Chhattisgarh
...**Respondent(s)**

(Cause-title taken from Case Information System)

For Applicant : Mr. Rahul Tamaskar, Government
Advocate.

Hon'ble Shri Ramesh Sinha, Chief Justice

Order on Board

19.06.2026

1. Heard Mr. Rahul Tamaskar, learned Government Advocate for the State/applicant.
2. The present criminal revision has been preferred by the State/applicant against the order dated 21.02.2018 passed by the learned Sessions Judge, Kabirdham (for short, 'learned trial Court') in



Criminal Revision No.15/2017 whereby the revision preferred by respondent/vehicle owner was allowed and the order of confiscation dated 19.01.2015 passed by the Collector, Kabirdham as well as the appellate order dated 04.03.2017 passed by the Excise Commissioner, Raipur were set aside.

3. The facts, in brief, are that in Crime No.80/2014 registered at Police Station Bodla for the offence punishable under Section 34(2) of the Chhattisgarh Excise Act, a Scorpio vehicle bearing Chassis No. MA1TA2GMKD2G25197 and Engine No. GMD4G75065 was seized on the allegation that it was being used for transportation of liquor. On the basis of the report submitted by the Superintendent of Police, confiscation proceedings were initiated and the Collector, Kabirdham, by order dated 19.01.2015, directed confiscation of the vehicle under the provisions of Section 47-A of the Excise Act. The appeal preferred by the respondent before the Excise Commissioner, Raipur came to be dismissed by order dated 04.03.2017. Aggrieved thereby, the respondent preferred Criminal Revision No.15/2017 before the learned Sessions Judge, Kabirdham, which was allowed by the impugned order dated 21.02.2018.

4. Learned State counsel submits that the learned trial Court committed grave illegality in interfering with the confiscation order. It is contended that the vehicle was found transporting liquor in excess of the prescribed limit and, therefore, the Collector was fully justified in exercising powers under Section 47-A of the Excise Act. He further



submitted that the learned trial Court failed to appreciate the evidence and material available on record and has passed the impugned order in a cryptic manner. According to the State, once transportation of liquor exceeding five bulk litres is established, confiscation of the vehicle follows as a statutory consequence and the orders passed by the Collector and Excise Commissioner ought not to have been interfered with.

5. I have considered the submissions advanced on behalf of the State/applicant and have carefully gone through the entire record.

6. The principal question which arises for consideration is whether the learned Sessions Judge committed any illegality in setting aside the confiscation order passed by the Collector and affirmed by the Excise Commissioner.

7. A perusal of the record reveals that the confiscation proceedings were initiated under Section 47-A of the Chhattisgarh Excise Act, which becomes applicable where the quantity of liquor involved exceeds five bulk litres. The record further discloses that although the prosecution alleged seizure of 154 bottles consisting of country liquor, foreign liquor and beer, there is no material available on record to demonstrate that the contents of all the seized bottles were subjected to any scientific or chemical examination.

8. The learned trial Court, while allowing the revision, has recorded a categorical finding that only a few sample bottles were examined by the Excise Sub-Inspector. The material available on record shows that only



eight quarter bottles of 180 ml each and one bottle of 650 ml were tested. Thus, liquor content to the extent of approximately 2.09 litres was examined and reported to be liquor. There is no report of any Forensic Science Laboratory, chemical examiner or competent authority certifying that the contents of the remaining seized bottles were also liquor.

9. In the absence of examination of the contents of the remaining bottles, the assumption that all the 154 bottles contained liquor and that the total quantity exceeded five bulk litres is not supported by legally admissible material. Confiscation of a vehicle is a serious consequence affecting proprietary rights and, therefore, the statutory conditions precedent for exercise of such power must be strictly established.

10. The learned Sessions Judge has rightly observed that before invoking the drastic provisions of confiscation under Section 47-A, the competent authority was required to satisfy itself on the basis of reliable evidence that the seized substance was liquor in a quantity exceeding the statutory limit. Such satisfaction cannot rest upon presumptions unsupported by material evidence.

11. The record further indicates that the Collector, while passing the confiscation order dated 19.01.2015, did not properly consider the aforesaid deficiencies in the evidence and proceeded on the assumption that the entirety of the seized substance was liquor. The Excise Commissioner, while affirming the order in appeal, also failed to advert to these material aspects and mechanically upheld the



confiscation order.

12. The learned trial Court, on the contrary, examined the entire record and found that the essential factual foundation required for confiscation under Section 47-A had not been established. The findings recorded by the learned Sessions Judge are based on the material available on record and cannot be said to be arbitrary, perverse or contrary to law.

13. It is well settled that in revisional jurisdiction this Court does not act as a Court of appeal. Interference is warranted only when the impugned order suffers from patent illegality, perversity, material irregularity or jurisdictional error resulting in miscarriage of justice. Merely because another view may be possible on the same set of facts would not justify interference in revision.

14. In the present case, the State has failed to demonstrate that the findings recorded by the learned trial Court are either perverse or unsupported by the record. On the contrary, the reasons assigned by the learned Sessions Judge are founded upon a proper appreciation of the evidence and a correct interpretation of the statutory provisions governing confiscation.

15. The grounds urged by the State in the present revision are essentially directed towards re-appreciation of facts and evidence already considered by the learned trial Court. Such re-appreciation is impermissible in revisional jurisdiction in the absence of any manifest illegality or jurisdictional infirmity.



16. Having considered the matter in its entirety, this Court is of the opinion that the learned trial Court was fully justified in setting aside the confiscation order dated 19.01.2015 passed by the Collector, Kabirdham and the appellate order dated 04.03.2017 passed by the Excise Commissioner, Raipur.

17. This Court does not find any illegality, perversity, material irregularity or jurisdictional error in the impugned order dated 21.02.2018 passed by the learned trial Court warranting interference in exercise of revisional jurisdiction.

18. Consequently, the criminal revision preferred by the State being devoid of merit is hereby dismissed. The order dated 21.02.2018 passed by the learned trial Court in Criminal Revision No.15/2017 is affirmed.

**Sd/-
(Ramesh Sinha)
Chief Justice**

Brijmohan