

9(1)	Following are offences punishable with imprisonment and fine - (i) Contravening provisions of restrictions of possession of goods in excess of prescribed quantity as prescribed under section 8. (a) Evading payment of duty payable under CEA. (b) Removing excisable goods or concerning himself with such removal, in contravention of provisions of Central Excise Act and Rules. (c) Acquiring or in any way concerning himself with transporting, depositing, concealing, selling, purchasing or otherwise dealing with excisable goods where he knows or has reason to believe that the goods are liable to confiscation under Central Excise Act or Rules. (d) Contravening any provision of Central Excise Act or rules in relation to Cenvat credit. (e) Failure to supply information or knowingly supplying false information. (f) Attempting to commit or abetting commission of an offence regarding evasion of duty or transit of goods or restriction on storage of goods or non-registration of a unit. Punishment imposable is imprisonment upto seven years and fine (without limit) if (a) the duty leviabale on the excisable goods exceeds one lakh of rupees [section 9(1) or (b) a person already convicted for offence under Central Excise Act is convicted again [section 9(2)]
9C	Mens rea (culpable mental state) shall be presumed by Court. Accused can prove that he had no culpable mental state.
11	Excise authorities can recover excise duty by any of the following means – • Adjusting against money payable to the person (e.g. if refund is due to him) • By attachment and sale of excisable goods belonging to the assessee. • As Arrears of Land Revenue, by issuing certificate to District Collector of Revenue, who is empowered to recover the amount as arrears of land revenue.