

offence involving dishonesty or fraud;

- (c) the licensee has become a bankrupt or has entered into an arrangement or composition with or for the benefit of his creditors;
- (d) the factory, or the plant therein, is of such a nature or so maintained that the excisable goods manufactured therein are likely to be adversely affected;
- (e) the factory is so designed, equipped or sited as to render difficult the supervision thereof for excise purposes; or
- (f) the licensee has failed to comply with the provisions of Section 137.

(2) Where the Commissioner General revokes, suspends or refuses to renew a licence under this section, then he shall forthwith give notice of that fact to the licensee.

Effect of revocation, etc., of licence

136. (1) Where a licence has been revoked or suspended or has expired, then the licensee shall-

- (a) forthwith cease to manufacture the excisable goods referred to in the licence;
- (b) forthwith pay duty on the excisable goods manufactured under the licence; and
- (c) not dispose of materials in the factory to which the licence relates except in accordance with such conditions as the Commissioner General may impose.

(2) A person who contravenes this section or any of the conditions imposed by the Commissioner General under this Section shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding two hundred thousand Dalasis or to both; and any plant or excisable goods, or any materials, in respect of which the offence has been committed shall be liable to

forfeiture.

Provision of facilities for excise control

137. (1) The Commissioner General may, for the purpose of ensuring proper excise control, require a licensee to provide and maintain, to the satisfaction of the Commissioner General and at a rental to be approved by him, suitable housing accommodation for the officer assigned to the duty of excise control of a factory.

(2) The Commissioner General may, for the purpose of ensuring proper excise control, require a licensee to provide and maintain, to the satisfaction of the Commissioner General, suitable office accommodation and equipment in a factory for the officer assigned to the duty of excise control of the factory.

(3) A licensee shall provide and maintain at his factory just scales and weights, lights, ladders and other equipment as may be necessary in order to enable the proper officer to take account of, or check by weight, gauge or measure, all excisable goods or materials in the factory.

Licensee to keep books, etc.

138. (1) A licensee shall keep at his factory and in the prescribed manner all records which may be required under the provisions of this Act and shall make therein the prescribed entries relating to the manufacture, storage and delivery of excisable goods and materials; and every such entry shall be made legibly in ink and, subject to Section 153, shall not be altered in any manner other than by cancellation, that is to say, by drawing a single line in ink through the incorrect entry so as to allow the original entry to remain legible, or by amendment, that is to say, by so drawing a single line through the incorrect entry and making a correcting entry above the entry so cancelled.

(2) A licensee shall render, in the prescribed manner and at the prescribed times, such returns as may be required of him in accordance with the provisions of this Act.

(3) Records required to be kept under the provisions of this Act shall at all times be available for inspection by