

be dealt with as if legally condemned, and such sum of money as if legally recovered.

18. This Act shall be construed as one Act with the Act
5 hereby amended, and all words and expressions herein used
shall have the same meaning as are assigned to them respectively in the said Act. The words "this Act" in either of them shall include both, and the words "Superior Officer of Excise" in either of them shall mean and include the Commissioner and
10 Assistant Commissioner of Customs and Excise and any
Inspecting Officer of Excise.