

THE MIZORAM EXCISE ACT, 1973
ACT NO 7 OF 1974

(Received the assent of the President on 17th April, 1974.)

NOTIFICATION

No. LJD. 104/74/19, the 22nd May, 1974. The following Act passed by the Mizoram Legislative Assembly and assented to by the President is hereby published for general information.

(Published in the Mizoram Gazette Extra-ordinary – dt. 22nd May, 1974 Issue No 8.)

Published by
The Commissioner of Excise & Taxes, Mizoram.

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PREAMBLE

EXC. 101/81/1 The 8th October, 1984. In exercise of the powers conferred by sub-section (3) of section 1 of the Mizoram Excise Act, 1973 the Lt. Governor (Administrator) of Mizoram is pleased to enforce the Mizoram Excise Act, 1973 with effect from 10th October, 1984 throughout the Union Territory of Mizoram.

(Published in the Extra Ordinary Issue No. 47 Dt. 9.10.84 of the Mizoram Gazette)

Act No. 7. of 1974

THE MIZORAM EXCISE ACT, 1973

(Received the assent of the President on 17th April, 1974)

AN ACT

to control the import, export, transport, manufacture, sale and possession of alcoholic liquor and intoxicating drugs and to provide for the imposition of duty of excise thereon in the Union Territory of Mizoram, and for matters connected therewith.

BE it enacted by the Legislative Assembly of Mizoram in the Twenty-Fourth Year of the Republic of India as follows:-

Chapter – 1 *Preliminary*

1. Short title, extent and commencement.

- (1) This Act may be called the Mizoram Excise Act, 1973.
- (2) It extends to the whole of the Union Territory of Mizoram.
- (3) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint in this behalf.

2. Definition.

In this Act, unless the context otherwise requires:-

- (1) “*Administration of Justice Rules*” means the “Rules for the regulation of the procedure of officers appointed to administer justice in the Lushai Hills”, made by the Governor of Assam under section 6 of the Scheduled District Act, 1874 (Central Act 14 of 1874);
- (2) “*Administrator*” means the Administrator of the Union Territory of Mizoram appointed by the President under Article 239 of the Constitution;
- (3) “*beer*” includes ale, stout, port, and all other fermented liquor

- usually made from malt;
- (4) “*to bottle*” means to transfer liquor from a cask or other vessel to a bottle or other receptacle, whether any process of rectification be employed or not, and including rebottling;
- (5) “*Club*” means a society of persons associated together for social intercourse for the promotion of politics, sports art, science or literature or for any purpose except the acquisition of gain and where the same be registered under the Companies Act, 1956 (Central Act 1 of 1956), the Co-operative Societies Act, 1912(Central Act 2 of 1912) or under any act relating to cooperative societies in force in any State, or the Societies Registration Act, 1860(Central Act 21 of 1860), or otherwise incorporated or not;
- (6) “*Collector*” includes a Deputy Commissioner and any officer whom the Administrator may, by notification, appoint or declare to be a Collector for the purpose of any provision of this Act;
- (7) “*denaturant*” means any substance prescribed for admixture with spirit in order to render the mixture unfit for human consumption whether as a beverage, or internally, as a medicine;
- (8) “*to denature*” means to mix spirit with one or more denaturants in such manner as may be prescribed under clause (1) of sub-section (2) of section 76 and *denatured spirit* means spirit so mixed;
- (9) “*Deputy Commissioner*” means the Chief Officer-in-charge of the administration of a district;
- (10) “*duty*” or “*countervailing duty*” means the duty of excise or countervailing duty, as the case may be, mentioned in entry 51 in List II of the Seventh Schedule to the Constitution;
- (11) “*excisable article*” means –
- (a) any alcoholic liquor for human consumption, not being a medicinal preparation or a toilet preparation under the Medicinal and Toilet preparations (Excise Duties) Act, 1955(Central Act 16 of 1955);
- or
- (b) any intoxicating drugs;
- (12) “*Excise Commissioner*” means the officer appointed by the Administrator under clause (a) of sub-section (2) of Section 6;
- (13) “*Excise Officer*” means a Collector or any officer or other person appointed or invested with powers under section 6;

- (14) “*excise revenue*” means revenue derived or derivable from any duty, fee, tax, penalty, payment (not being a fine imposed by a court of law) or confiscation imposed, made or ordered under any provision of this Act, or of any other law for the time being in force relating to alcoholic liquor or intoxicating drugs;
- (15) “*export*” means to take out of the territory to which this Act applies otherwise than across a customs frontier as defined by the Central Government;
- (16) “*Government*” means the Government of the Union Territory of Mizoram;
- (17) the “*holder of a licence*” includes a person whose bid, tender or application for a licence has been accepted by the Excise Officer empowered to grant such licence, although such person may not in fact have received the licence;
- (18) “*import*” except in the phrase (‘import into India’) means to bring into the territory to which this Act applies otherwise than across a customs frontier as defined by the Central Government;
- (19) “*intoxicant*” means any liquor or intoxicating drug but does not include a medicinal preparation or a toilet preparation under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
- (20) “*intoxicating drug*” means-
- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa* L.) including all forms known as bhang, siddhi or ganja;
 - (ii) any mixture, with or without neutral materials of any of the above forms of intoxicating drug, or any drink prepared therefrom; and
 - (iii) any other intoxicating or narcotic substance which the Administrator may, by notification, declare to be an intoxicating drug, such substance not being opium, cocoa leaf or a manufactured drug, as defined in section 5 of the Dangerous Drugs Act, 1930(Central Act 11 of 1930).
- (21) “*liquor*” means intoxicating liquor includes, zu, rakzu, all liquid consisting of or containing alcohol and any substance which the Administrator may, by notification, declare to be liquor for the purpose of this Act but does not include any medicinal preparation or toilet preparation under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (Central Act 16 of 1955);
- (22) “*Magistrate*” means the Deputy Commissioner or any Assistant

to the Deputy Commissioner who has been empowered under the Administration of Justice Rules to administer criminal justice in the Union Territory;

- (23) “*manufacture*” includes every process, whether natural or artificial, by which any intoxicant is produced or prepared, redistillation and every process for the rectification, flavouring, blending or colouring of liquor;
- (24) “*notification*” means a notification published in the Official Gazette;
- (25) “*place*” includes a house, building, shop, tent, vessel, raft and vehicle;
- (26) “*prescribed*” means prescribed by rules made under this Act;
- (27) “*sale*” includes any transfer otherwise than by way of gift;
- (28) “*spirit*” means any liquor containing alcohol obtained by distillation, whether it is denatured or not and includes ‘Rakzu’
- (29) “*transport*” means to move from one place to another within the territory to which this Act applies;
- (30) “*Union Territory*” means the Union Territory of Mizoram;
- (31) “*zu*” means any rice, millet or other grain fermented naturally from itself or with some foreign or artificial substance, whether mixed with any liquid or not, and any liquid obtained therefrom, whether diluted or undiluted, but does not include beer,

3. Power to declare foreign liquor.

The Administrator, may, by notification, declare beer, brandy, whisky, gin, rum, milk punch, wines and such other liquor as foreign liquor for the purposes of this Act:

Provided where the interests of any State may be affected, no such declaration shall be made except after obtaining the previous sanction of the Central Government.

4. Wholesale and retail sale.

The Administrator may, by notification, declare with respect to the whole of the territory to which this Act applies or to any local area comprised therein, and as regards purchasers generally or any specified class of purchasers, and generally or for any specified occasion, what quantity of any intoxicant shall, for the purposes of this Act, be the limit of sale by retail and of sale by wholesale, respectively.

5. Saving of certain enactments.

Nothing contained in this Act shall affect the provisions of the Cantonments Act, 1924 (Central Act 2 of 1924), the Customs Act, 1962 (Central Act 5 of 1962) or the Indian Tariff Act, 1934 (Central Act 32 of 1934) or any rule or order made under any of the said Acts.

CHAPTER II

Establishment and Control

6. Appointment of officers, and the conferment, withdrawal and delegation of powers.

(1) Within a district, the administration of the Excise Department and the collection of excise revenue shall be under the charge of the Deputy Commissioner.

(2) The Administrator may, by notification, applicable to the whole of the territory to which this Act applies or to any district or local area comprised therein,-

- (a) appoint an officer who shall, subject to the control of the Administrator, have the control of the Administration of the Excise Department and of the collection of the excise revenue;
- (b) appoint any person other than the Deputy Commissioner who shall, subject to the control of the Deputy Commissioner, exercise all or any of the powers and perform all or any of the duties of a Collector under this Act, or any other law for the time being in force relating to the excise revenue;
- (c) appoint officers of the Excise Department of such classes and with such designation, Power and duties under this Act as the Administrator may think fit;
- (d) order that all or any of the powers and duties assigned to any officer under clause (c) shall be exercised and performed by any officer of the Government or any other person;
- (e) withdraw from any officer or person referred to in clause (c) or clause (d) all or any of his powers or duties under this Act;
- (f) delegate to the Excise Commissioner, Collectors and to any subordinate officer, subject to such conditions and restrictions as may be prescribed by any rule made under clause (a) of sub-section (2) of section 76, any power conferred upon, or exercised in respect of the excise revenue by the Administrator, the Excise Commissioner, and Collectors, respectively by or under the provisions of this Act.

7. (1) Appeals.

Any person aggrieved by any order under this Act or any rule made thereunder passed by any officer, other than the Excise Commissioner may, within

such time and in such manner as may be prescribed, appeal to the Excise Commissioner.

(2) Revision.

Any person aggrieved by any order under this Act or any rule made thereunder passed by the Excise Commissioner may, within such time and in such manner as may be prescribed, appeal to the Administrator.

8. The Administrator may, either on his own motion, or on an application of any person, aggrieved by any decision or order passed under this Act or any rule made thereunder, made within six months from the date of the communication to the applicant of the decision or order against which the application is made, call for and examine the records of any proceedings (including those relating to the grant or refusal of a licence, permit or pass) –

- (a) from which no appeal lies under this Act; or
- (b) from which an appeal lies but no appeal has been preferred within the time prescribed; or
- (c) from which an appeal has been preferred but such appeal has been disposed of, for the purpose of satisfying himself as to the correctness, legality or propriety of any decision or order passed and if in any case it appears to him that such decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass such orders thereon as he may deem fit;

Provided that no decision or order adversely affecting any party shall be passed under this section unless he has been given an opportunity of making his representation.

CHAPTER III

Import, Export and Transport

9. Restrictions on import.

(1) No intoxicant shall be imported, unless, -

- (a) the duty, if any, payable under chapter V has been paid or a bond has been executed for the payment thereof; and
- (b) such conditions, if any, relating to payment of duty, licence, or requirements of public health as the Administrator may impose have been satisfied.

(2) The provisions of sub-section (1) shall not apply to any article which has been imported into India and was liable, on such importation, to duty under the Customs Act, 1962(Central Act 52 of 1962):

Provided that the provisions of clause (b) of sub-section (1) shall not apply to any liquor manufactured in India and declared under section 3 to be foreign liquor.

10. Restriction on export and transport.

No intoxicant shall be exported or transported unless the duty, if any, payable under Chapter V has been paid:

Provided that the Administrator may, subject to such conditions as he thinks fit to impose, exempt any intoxicant from the provisions of this section.

11. Prohibition of import, export or transport.

The Administrator may, with a view to enforcing a policy of prohibition or for purposes of public health, by notification-

- (a) prohibit the import or export of any intoxicant into or from the territory to which this Act applies or any part thereof; or
- (b) prohibit the transport of any intoxicant.

12. Passes for import, export or transport.

No intoxicant, exceeding such quantity as the Administrator may, by notification, specify either generally for the whole of the territory to which this Act applies or for any local area comprised therein, shall be imported, exported or transported, except under a pass issued under the provisions of the next following section.

13. Grant of passes.

- (1) A pass for the import, export or transport of intoxicants may be issued by the Collector or by any officer specially authorized by the Excise Commissioner in that behalf.
- (2) A pass issued under sub-section (1) may be either general for definite periods and specified kinds of intoxicants, or special only for specified occasions and particular consignment.
- (3) A pass under section 12 or under sub-section (1) may be issued only for purposes of imposing and collecting duty or ensuring conformity with licence requirements and any other requirements under this Act.

CHAPTER IV

Manufacture, possession and sale

14. Prohibition of manufacture, import, etc of charas.

- (1) No person shall manufacture, import, export, transport, possess or sell charas (Cannabis Resin).
- (2) If any person contravenes the provisions of sub-section (1), he shall be punished with imprisonment for a term which may extend to five years and also with fine.

15. Manufacture and preparations for manufacture permitted only under licence.

Except under the authority and in accordance with the terms and conditions of a licence granted in that behalf by the collector or by the Excise Commissioner-

- (a) no intoxicant shall be manufactured;
- (b) no hemp plant (*Cannabis Sativa L*) shall be cultivated or collected;
- (c) no liquor shall be bottled for sale;
- (d) no distillery or brewery shall be constructed or worked, and
- (e) no person shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any intoxicant.

16. Establishment or licensing of distilleries, breweries and warehouses.

The Excise Commissioner, with the sanction of the Administrator may –

- (a) establish a distillery in which spirit may be manufactured under a licence granted under section 15 on such conditions as the Administrator may impose;
- (b) discontinue any distillery so established;
- (c) licence on such conditions, as the Administrator may impose, the construction and working of a distillery or brewery;
- (d) establish or licence a warehouse wherein any intoxicant may be deposited and kept without payment of duty; and
- (e) discontinue any warehouse so established

17. Limit of possession with exceptions and Prohibitions in specific cases.

- (1) No person shall have in his possession any quantity of any intoxicant in excess of such quantity as the Administrator may, under section 4 declare to be the limit of sale by retail, except under the authority and in accordance with the terms and conditions of—
 - (i) a licence for the manufacture, sale or supply of such article; or
 - (ii) in the case of intoxicating drugs a licence for the cultivation or collection of the plants from which such drugs were produced; or
 - (iii) a permit granted by the collector in that behalf.
- (2) Nothing in this sub-section (1) shall apply to -
 - (a) any foreign liquor other than denatured spirit in the possession of any common carrier or warehouseman, as such; or
 - (b) any foreign liquor lawfully procured by, and in the possession of, any person for his own bona fide private consumption and not for sale.
- (3) Notwithstanding anything contained in sub-section (1) and (2), the Administrator may, by notification, prohibit, the possession by any person or class of persons either throughout the whole of the territory to which this Act applies or in any local area, place or class of places comprised therein, of any intoxicant either absolutely or subject to such conditions as he may prescribe.

18. Prohibition of sale without licence and the exceptions to such prohibitions.

(1) No intoxicant shall be sold except under the authority and in accordance with the terms and conditions of a licence granted by the Collector or the Excise Commissioner in that behalf:

Provided that –

- (a) a licence for sale of intoxicants in more than one district shall be granted only by the Excise Commissioner or by a Collector specially authorized by the Excise commissioner in this behalf, with the prior approval of the Administrator;
- (b) on such conditions as may be determined by the Administrator, a licence granted under the Excise Law in force in another State for

sale of intoxicants may be deemed to be a licence granted under this Act;

- (c) a person licensed to cultivate or collect plant from which an intoxicating drug is produced may sell without a licence those portions of the plant from which the intoxicating drug is manufactured or produced to any person licensed under this Act to deal in the same, or to any officer whom the Excise Commissioner may specify;
- (d) nothing in this section shall apply to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representative in interest upon his quitting a station or after his decease;

(2) Any club which has transaction with its members in respect of foreign liquor shall be deemed to be conducting retail sales and shall be required to take out a licence under this Act on payment of such fees and subject to such restrictions and on such conditions as may be prescribed.

19. Exclusive privilege of manufacture and supply.

(1) The administrator may grant to any person, on such conditions and for such period as he may think fit, the exclusive privilege of manufacturing or of supply or both to the licensed vendors any country liquor or intoxicating drug within any specified local area.

(2) No grantee of any exclusive privilege under this section shall exercise the same until he has received a licence in that behalf from the Excise Commissioner.

20. Manufacture and sale in cantonments.

Within the limits of any military cantonment, no licence for the manufacture or sale of liquor shall be granted, except with the previous consent of the Commanding officer.

CHAPTER V

Duties and fees

21. Levy of duty.

- (1) There shall be levied and collected at such rates and in such manner as may be prescribed, not exceeding the rates set forth in Part A of the First Schedule appended to this Act, a duty of excise or any excisable article manufactured in or brought into the Union Territory.
- (2) The Administrator may, by notification, levy a countervailing duty on any excisable article manufactured or produced elsewhere in India and imported into the Union Territory at such rates as may be specified in the notification, which shall not exceed the rates of duty on similar excisable article levied under sub-section (1).
- (3) Different rates may be specified under sub-section (1) or sub-section (2) for different kinds of excisable articles according to the places to which excisable articles are to be removed for consumption or according to the strength and quality of any such article or for different modes of levying duties under section 22.
- (4) The provisions of this section shall not apply to any article which has been imported into India and was liable, on such importation, to duty under the Customs Act, 1962 (Central Act 52 of 1962).

22. Mode of levy of duty.

Subject to such rules regulating the time, place and manner of the levy and collection of duty, as may be prescribed, any duty imposed under section 21 may be levied –

- (a) in the case of excisable articles imported –
 - (i) either into the territory to which this Act applies; or
 - (ii) upon issue for sale from a warehouse established or licensed under clause (d) of section 16;
- (b) in the case of excisable articles exported from the territory to which this Act applies;
- (c) in the case of excisable articles transported –
 - (i) in the district from which the excisable article is transported;
 - or
 - (ii) upon issue for sale from a warehouse established under clause (d) of section 16;
- (d) in the case of intoxicating drugs –
 - (i) at a rate assessed on the area covered by a licence granted

- under the provision of clause (b) of section 15, or on the quantity or out-turn of the crop, cultivated or collected under such licence; or
- (ii) at a rate charged upon a quantity produced or manufactured under a licence granted under the provisions of clause (a) of section 15, or issued from a warehouse established or licensed under clause (d) of section 16;
- (e) in the case of spirit or beer manufactured in any distillery or brewery established or licensed under section 16 –
- (i) at a rate charged upon the quantity produced in or issued from the distillery or brewery, as the case may be, or issue from a warehouse established or licensed under clause (d) of section 16, or
- (ii) at a rate charged in accordance with such scale or equivalents calculated on the quantity of materials used or by the degree of attenuation of the wash or wort, as the case may be, as the Administrator may prescribe:

Provided that, where payment is made upon the issue of an excisable article for sale from a warehouse established or licensed under clause (d) of section 16, it shall be at the rate of duty in force in respect of such article on the date of issue from such warehouse.

23. Payment for grant of exclusive privilege.

Instead of or in addition to any duty leviable under this Chapter, the Administrator may accept payment of a sum not exceeding twenty five thousand rupees in consideration of the grant of any exclusive privilege under section 19.

CHAPTER VI

Licences, permits and Passes.

24. Forms and conditions of licences, etc.

Every licence, permit or pass under this Act shall be granted, –

- (a) by such officer;
- (b) for such period;
- (c) subject to such conditions or restrictions; and
- (d) in such form and in such particulars, as may be prescribed:

Provided that a licence shall be granted on payment of the fees specified in Part B of the First Schedule appended to this Act:

Provided further that no fee shall be charged for any permit granted under section 17 for the possession of an intoxicant for bona fide private consumption or use or for any pass granted under this Act.

25. Agreement.

Every person taking out a licence under this Act may be required to execute an agreement in conformity with the tenor of his licence, and to give such security, by way of deposit or otherwise, for the performance of his agreement as the authority granting the licence may require.

26. Technical defects, irregularities and omissions.

No licence granted under this Act shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the licence or any proceedings taken prior to the grant thereof.

27. Ascertainment of local opinion.

Before licences are granted, in any year for the retail sale of any intoxicant the Collector shall take such measure, in such manner as may be prescribed, as may best enable him to ascertain local public opinion in regard to the licencing and location of shops.

28. Cancellations or suspension of licences, etc in certain cases.

(1) Subject to such restrictions as may be prescribed; the authority which granted any licence, permit or pass under this Act, may cancel or suspend the same –

- (a) if any duty or fee payable by the holder thereof be not duly paid: or

- (b) in the event of any breach by the holder thereof or by his servants, or by any one acting on his behalf, with his express or implied permission, of any of the terms or conditions of such licence, permit or pass; or
- (c) if the holder thereof is convicted of any offence punishable under this Act or any other law for the time being in force relating to revenue, or of any cognizable and non-bailable offence or of any offence punishable under the Dangerous Drugs Act, 1930 (Central Act 2 of 1930) or under section 482 to 489 of the Indian Penal code (Central Act 45 of 1860); or
- (d) If the holder thereof is convicted of any offence punishable under section 112 or section 114 of the Customs Act, 1962 (Central Act 52 of 1962); or
- (e) at will, if the conditions of the licence, permit or pass provided for such cancellation or suspension.

(2) When a licence, permit or pass held by any person is cancelled under clause (a), clause (b), clause (c) or clause (d) of sub-section (1), the authority aforesaid if subordinate to, or subject to the control of, the Deputy Commissioner may, with the sanction of the Deputy Commissioner or, if himself the Deputy Commissioner, with the sanction of the Excise Commissioner, cancel any other licence, permit or pass granted to such person within the same district under this Act, or under any other law for the time being in force relating to the excise revenue or under the Opium Act, 1878 (Central Act 1 of 1878) and the Excise Commissioner may cancel any such licence, permit or pass granted to such person in any district to which this Act applies.

(3) No licence, permit or pass shall be cancelled or suspended under sub-section (1) or sub-section (2), except after giving to the holder thereof a reasonable opportunity of showing cause against the proposed action.

(4) The holder of a licence, permit or pass shall not be entitled to any compensation for the cancellation or suspension of his licence, permit or pass under this section or to the refund of any fee paid or deposit made in respect thereof.

Provided that in case of hardship the Excise Commissioner may grant such payment of compensation or refund of fee or deposit as he may consider necessary.

29. Cancellation of licences in other cases.

(1) Whenever the authority referred to in section 28, considers that a licence should be cancelled otherwise than under the provisions of that section, it shall remit a sum equal to the amount of the fees payable in respect thereof for fifteen days and may cancel the licence either –

(a) on the expiration of fifteen days notice in writing of its intention to do so, or

(b) forthwith without notice:

Provided that no licence under this sub-section shall be cancelled except after giving the holder thereof a reasonable opportunity of showing cause against the proposed action.

(2) If any licence be cancelled under clause (b) of sub-section (1), the aforesaid authority shall, in addition to remitting such sum as aforesaid, pay to the licensee such further sum by way of compensation as the Excise Commissioner may direct.

(3) When a licence is cancelled under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, less the amount if any, due to Government.

30. Surrender of licence.

Any holder of a licence granted under this Act to sell an intoxicant may surrender his licence on the expiration of one month's notice in writing given by him to the Collector of his intention to surrender the same and on payment of the fee payable for the licence for the whole period for which it would have been current but for such surrender:

Provided that, if the Excise Commissioner is satisfied that there is sufficient reason for surrendering a licence, he may remit to the holder thereof the sum so payable on surrender and any fee paid in advance or any portion of such sum or fee:

Provided further that nothing in this section shall apply in the case of a licence held by the grantee of an exclusive privilege under section 19.

31. No right to renewal.

No person to whom a licence has been granted under this Act shall have any claim to the renewal of such licence, or, save as is provided in section 29, any claim to compensation on the determination thereof.

CHAPTER VII

Prevention, Detection and Investigation of offences

32. Inspection of places of manufacture and sale.

The Excise Commissioner or a Collector or any Excise or Police Officer, not below such rank as the Administrator may, by notification, specify, may enter into and inspect at any time by day or by night any place in which any licenced manufacturer carries on the manufacture of or stores any intoxicant and any place in which any intoxicant is kept for sale by any licenced person and may examine accounts and register and examine, test, measure or weigh any measures, weights, testing instruments, materials, still, utensils, implements, apparatus or intoxicant found in such place.

33. Arrest, Seizure and search without warrant.

Subject to such restrictions as may be prescribed, –

- (a) any officer employed in Excise, Police, Salt, or Customs Department not below such rank as may be prescribed,
- (b) within such areas as the Administrator may, by notification, direct, such officers as may be specified in such notification,
- (c) any other person duly empowered, and
- (d) in any public place, any Excise or Police officer, may –
 - (i) arrest without warrant any person found committing an offence punishable under section 48 or section 49;
 - (ii) seize, detain and carry away any excisable or other article which he has reason to believe to be liable to confiscation under this Act, and any document or other article which he has reason to believe may furnish evidence of the commission of an offence punishable under this Act or under the India Opium Act, 1878 (Central Act 1 of 1878) or under the Dangerous Drugs Act, 1930 (Central Act 2 of 1930) and
 - (iii) detain and search any person upon whom, and any vessel, raft, vehicle, animal, package, receptacle, or covering in or upon which, he may have reasonable cause to suspect any excisable or other article to be.

34. Issue of warrants.

A Collector or Magistrate having reason to believe that an offence punishable under section 48, section 49, section 50, section 51, section 52 or section 56 has been or is likely to be committed may

- (a) issue warrant for the search of any place in which he has reason to believe that any intoxicant, still, utensil, implement, apparatus or materials, in respect of which such offence has been or is likely to be committed, are kept or concealed, and
- (b) issue warrant for the arrest of any person whom he has reason to believe to have been or to be likely to be engaged in the commission of any such offence.

35. Search and arrest in presence of Collector or Magistrate.

- (1) A Collector or Magistrate may at any time search or direct a search to be made in his presence of any place for the search of which he is competent to issue a search warrant under section 34.
- (2) A Collector or magistrate may at any time arrest or direct the arrest in his presence of any person for whose arrest he is competent at the time and in the circumstances to issue a warrant under section 34.

36. Search, seizure and arrest, following upon entry without warrant in emergent cases.

Any Excise or Police officer, not below such rank as the Administrator may, by notification, specify having reason to believe and having recorded the grounds of his belief that an offence under section 48, section 49, section 50, section 51, section 52 or section 56 has been, is being, or is likely to be committed in any place, and that a search-warrant cannot be obtained without affording the offender an opportunity of escaping or of concealing evidence of the offence, may at any time by day or night –

- (a) enter into and search such place;
- (b) seized and carry away anything found therein which he has reason to believe to be liable to confiscation under this Act, and any document or other article which he has reason to believe may furnish evidence of the commission of an offence punishable under this Act or under the Opium Act, 1878(Central Act 1 of 1878) or under the Dangerous Drug Act, 1930 (Central Act 2 of 1930); and
- (c) detain and search and , if he thinks proper, arrest any person found in such place whom he has reason to believe to have committed any such offence as aforesaid.

37. Power to investigate.

- (1) A Collector may, without the order of a Magistrate, investigate any offence punishable under this Act which a Court having jurisdiction

over the local area within the limits of the jurisdiction of such Collector would have power to inquire into or try under the provisions of Chapter XV of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898) as applicable to the Union Territory under the Administration of Justice Rules, relating to the place of inquiry or trial.

- (2) Any other Excise officer when specially empowered in this behalf by the Administrator in respect of all or any specified class of offences punishable under this Act, may without the order of the Magistrate, investigate any such offence which a court having jurisdiction over the local area to which such officer is appointed would have power to inquire into or try under the aforesaid provisions.

38. Power of Investigating Officer.

- (1) Any Collector or other officer empowered under the provisions of sub-section (2) of 37, having recorded in writing his reason for suspecting the commission of an offence which he is empowered to investigate, may exercise the powers, conferred upon a police officer making an investigation or upon an office in charge of a police station by section 160 to 171 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), as applicable to the Union Territory under the Administration of Justice Rules, and as regards offences punishable under section 48, section 49, section 50, section 51, section 52 or section 56 of this Act the powers conferred by the first clause of sub-section (1) of section 49 and by section 51 of the said Code.
- (2) Subject to such restrictions as may be prescribed, a Collector or, with the previous permission of the Collector but not otherwise any other officer specially empowered under section 37 may, without reference to a Magistrate and for reasons to be recorded by him in writing, stop further proceedings against any person concerned or supposed to be concerned in any offence which he has investigated.
- (3) For the purposes of the provisions of section 166 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898) as applicable to the Union Territory under the Administration of Justice Rules, the area to which an officer specially empowered under sub-section (2) of section 37, is appointed shall be deemed to be a police station, and such officer, the officer in-charge of such station.
- (4) As soon as an investigation under section 37 has been completed, if it appears that there is sufficient evidence to justify the forwarding of the accused to a Magistrate, the investigating officer, when he does

not proceed under sub-section (2) or under section 71, shall submit a report which for the purposes of section 190 of the Code of Criminal Procedure, 1898 as applicable to the Union Territory under the Administration of Justice Rules, shall be deemed to be a police report, in such form, as the Administrator may prescribed to a magistrate having jurisdiction to inquire into or try the case and empowered to take cognizance of offences on police report.

39. Production of persons arrested or articles seized.

- (1) Articles seized under this Act, and unless security for their appearance before the Collector be taken, persons arrested under the warrant of a Collector, shall be produced before such Collector.
- (2) Articles seized under the provisions of section 33 or section 36 and persons arrested under the said provisions by persons or officers not empowered to accepted bail shall be produced before or forwarded to –
 - (a) the Collector or other officer empowered under section 37 to investigate the case, or
 - (b) an Excise officer empowered under section 44 to accepted bail, or
 - (c) the officer in-charge of the nearest police station whoever is nearest.
- (3) When a person arrested is produced before an Excise Officer empowered under section 44 to accept bail, or before an officer in-charge of a police station, such officer shall forward such person to, or take security for his appearance before, the Collector or other officer empowered under section 27 to investigate.
- (4) When articles seized under this Act cannot be conveniently conveyed before the officer specified in sub-section (1) or sub-section (2), the person making the seizure shall keep them in some place of safety and forthwith report the seizure to such officer.

40. Police custody of articles seized.

- (1) All officers-in-charge of police station shall take charge of and keep in safe custody, pending the orders of a Collector, or other officer empowered under section 37 to investigate the case, all articles seized under this Act which may be delivered to them, and shall allow any Excise Officer who may accompany such articles to the police station or may be deputed for the purpose by and official superior to

affix his seal to such articles and to take samples of and from them.

- (2) All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

41. Reports of arrest, seizures and searches.

When any Excise Officer below the rank of Collector or the officer-in-charge of a police station makes or receives information of any arrest, seizure, or such under this Act, he shall within twenty-four hours thereafter, make a full report of all particulars of the arrest, seizure, or search or of the information received, to the Collector, and to the other officer, if any empowered under subsection (2) of section 37, within the local limits of whose jurisdiction the arrest, seizure or search was made.

42. Procedure in executing warrants and in making arrests and searches.

(1) Save as in this Act otherwise expressly provided, the provisions of the code of Criminal Procedure, 1898 (Central Act 5 of 1898), as applicable to the Union Territory under the Administration of Justice Rules, relating to the arrests, search warrants of arrest and searches and warrants shall apply so far as may be, to like warrants issued and to arrest and searches made under the provisions of this Act.

(2) For the purpose of the aforesaid provisions, a Collector shall be deemed to be a court.

(3) Warrant issued by a Collector shall ordinarily be directed to one or more Excise Officers.

(4) Officers to whom a warrant issued by a Collector is directed or endorsed, and officers other than Collectors making arrest, searches and seizure under section 33 or 36 shall, for the purpose of the provisions of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), as applicable to the Union Territory under the Administration of Justice Rules, be deemed to be police officers.

43. Maximum period of detention.

No person arrested under the provisions of this Act shall be detained in custody for a longer period than under all the circumstances of the case is reasonable, and such period shall not exceed twenty-four hours, exclusive of the time necessary for the journey from the place of arrest to the place where a Collector or other officer empowered under section 37 to investigate as the case may be, and thence to the court of a Magistrate having jurisdiction to inquire into or try the case.

44. Bail.

- (1) When a Collector issues a warrant for the arrest of any person under this Act, he shall in every such case direct in the manner provided in section 76 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), as applicable to the Union Territory under the Administration of Justice Rules, that such person shall be released from custody on bail or, if the collector thinks fit, on his own bond.
- (2) When any person is arrested, otherwise than under a warrant, under this Act and is prepared to give bail, he shall be released on bail, or, at the discretion of the officer releasing him, on his own bond.
- (3) Any Excise Officer, not below such rank as may be prescribed, shall be empowered to accept bail.
- (4) If the arrest be made, otherwise than under a warrant, by a person or officer not empowered to accept bail, and the person arrested is prepared to give bail, the officer or person making the arrest shall, for that purpose, take the person arrested to –
 - (a) the nearest Excise officer empowered to accept bail, or
 - (b) the nearest officer-in-charge of a police station whoever is nearer.
- (5) Bonds, taken under this section from persons arrested otherwise than under warrant shall bind such persons to appear before a Collector or other officer empowered under section 37 to investigate the case.
- (6) The provisions of section 498 to 502, 513, 514 and 515 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898) as applicable to the Union Territory under the Administration of Justice Rules, shall apply, so far as may be in every case in which bail is accepted or a bond taken under this section.

45. Information and aid to Excise Officers.

Subject to such conditions, if any, as the Administrator may, by notification, specify, an officer employed in the police, Salt or customs Department, the Circle Inspector, a Village Council member or an officer whom the Administrator may, by notification, specify within such areas as may be specified in such notification shall be bound, –

- (a) to give immediate information to an Excise Officer of all breaches of any of the provisions of this Act which may come to his knowledge; and

- (b) to aid any Excise Officer reasonably demanding his aid in the due carrying out of any of the provisions of this Act.

46. Obligation on landholders and others to give information in certain cases.

In such areas as the Administrator may, by notification, direct, and subject to such conditions and exceptions as he may by notifications specify, whenever any intoxicant is manufactured, or any hemp plant is cultivated or collected on any land, or in any place or village, in contravention of the provisions of this Act, any owner or occupier or any member or Secretary of a Village Council, shall, in the absence of reasonable excuse, be bound to give information of the fact to a Collector, to a magistrate or to an officer of the Excise or Police Department as soon as such fact may come to his knowledge.

47. The closing of retail shops for preservation of the public peace.

- (1) The Deputy Commissioner of Sub-Divisional Magistrate may, by notice in writing to the licensee, require that any shop in which any intoxicant is sold by retail shall be closed at such time or for such period as such Deputy Commissioner of Sub-Divisional Magistrate may deem necessary for the preservation of the public peace.
- (2) If any riot or unlawful assembly is apprehended or occurs in the vicinity or any such shop, any Magistrate, or any police officer above the rank of a constable who is present, may order the person in charge thereof to keep it closed for such period as the Magistrate of police officer may think necessary.

Provided that no shop shall be kept closed under this sub-section for a longer period than forty-eight hours without the order of a Magistrate.

- (3) When any Magistrate or police officer makes a requisition or direction under sub-section (1) or sub-section (2), he shall forthwith report the fact to the Collector having jurisdiction in the local areas in which the shop is situated.
- (4) The Excise Commissioner may grant to the licensee of a shop, kept closed under sub-section (1) or sub-section (2), such compensation as he may consider necessary.

CHAPTER VIII

Penalties and Procedure

48. Unlawful import, manufacture, possession, sale etc.

Whoever, in contravention of this Act or of any rule, notification or order made or issued under this Act, or of any licence, permit or pass granted under this Act, –

- (a) imports, exports, transport, manufactures, possesses or sells any intoxicant; or
- (b) cultivates, collects or sells the hemp plant (*Cannabis sativa* L); or
- (c) constructs or works any distillery or brewery; or
- (d) uses, keeps or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any intoxicant; or
- (e) bottles any liquor for purposes of sale, shall be punished with imprisonment which may extend to two years and with fine and the convicting magistrate shall direct the offender to be imprisoned in default of payment of fine for a term which may extend to one year and such imprisonment shall be in addition to any other imprisonment to which he may have been sentenced.

49. Unlawful possession in certain cases.

Whoever without lawful authority has in his possession any quantity of any intoxicant knowing the same to have been unlawfully imported, transported or manufactured or knowing that the prescribed duty has not been paid thereon, shall be punished with imprisonment for a term which may extend to two years or with fine or with both; and where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of fine for a term which may extend to one year and such imprisonment shall be in addition to any other imprisonment to which he may have been sentenced.

50. Penalty for altering or attempting to alter any denatured spirit.

IF any persons alters or attempts to alter any denatured spirit, whether manufactured in India or not, with the intention that such spirit may be used for human consumption whether as beverage, or internally as a medicine or in any other way whatsoever, by any method whatsoever, or has in his possession any spirit in respect of which he knows or has reason to believe that any such alteration or attempt has been made, he shall be liable to imprisonment for a term

which may extend to three months, or to fine which may extend to one thousand rupees, or with both.

51. Adulteration etc.

Whoever being the holder of a licence, permit or pass granted under this Act, or being in the employ of such holder willfully contravenes any rule made under clause (1) of sub-section (2) of section 76 shall be punished with imprisonment which may extend to two years, or with fines or with both, and where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of fine for a term which may extend to one year, and such imprisonment shall be in addition to any other imprisonment to which he may have been sentenced.

52. Fraud by licensee or his servant.

Whoever being the holder of a licence, permit or pass granted under this Act, or being in the employ of such holder, –

- (a) keeps or exposes for sale, as foreign liquor, and liquor which he knows or has reason to believe to be country liquor, or
- (b) marks or otherwise deals with any bottle, case, package or other receptacle containing country liquor or marks the cork of any such bottle, with the intention of causing to be believed that such bottle, case, package or other receptacle contains foreign liquor, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

53. Breach of rule or condition of licence.

Whoever being the holder of a licence, permit or pass granted under this Act, or being in his employ of such holder and acting on his behalf, -

- (a) fails to produce such licence, permit or pass on demand by any Excise Officer or any other officer duly empowered to make such demand shall be punished with fine which may extend to fifty rupees; or
- (b) in any case not otherwise provided for in this Act, willfully contravenes any rule made under section 76, or willfully does or omits to do anything in breach of any of the conditions or such licence, permit or pass, shall be punished with fine which may extend to five hundred rupees.

54. Criminal liability of licensee for acts of servants.

Where any offence under section 48, section 49, section 50, section 51 or section 53 is committed by any person in the employ and acting on behalf of the holder of a licence, permit or pass granted under this Act, such holder shall also be punishable as if he had committed himself the said offence, unless he establishes that all due diligence was exercised by him to prevent the commission of such offence:

Provided that no person other than the actual offender shall be punishable under this section with imprisonment, except in default of payment of fine.

55. Import, export, transport, manufacture, sale or possession by one person on account of another.

(1) Where any intoxicant has been imported, exported, transported, manufactured or sold or is possessed by any person on account of any other person, and such other person knows or has reason to believe that such import, export, transport, manufacture or sale was, or that such possession is, on his account, the article shall for the purposes of this Act, be deemed to have been imported, exported, transport, manufactured or sold by, or to be in the possession of, such other person.

(2) Nothing in sub-section (1) shall absolve any person who imports, exports, transports, manufactures, sells or has possession of an intoxicant on account of another person from liability to any punishment under this Act for the unlawful import, export, transport, manufacture, sale or possession of such article.

56. Consumption of intoxicants in druggist shop.

(1) If any chemist, druggist, apothecary or keeper of a dispensary allows any intoxicant which has not been bona fide medicated, to be consumed on his business premises by any person not employed in his business, he shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees or with both.

(2) If any person not employed as aforesaid consumes any such intoxicant on such premises, he shall be punished with fine which may extend to two hundred rupees.

57. Vexatious search, seizure, detention or arrest or refusal of duty on part of Excise Officer.

Whoever, being an Excise Officer –

- (a) without reasonable grounds of suspicion, searches or causes to be searched any place under colour of exercising any power conferred by this Act, or
- (b) vexatiously and unnecessarily seized any property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act or
- (c) vexatiously and unnecessarily detains, searches or arrest any person, or
- (d) without lawful excuse ceases or refuses to perform or withdraws himself from the duties of his office, unless expressly and in writing allowed to do so by the Collector or unless he shall have given to his immediate superior two months' notice in writing of his intention to do so, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

58. Punishment for allowing premises to be used for the commission of an offence.

Whoever, being the owner or occupier or having the use of any house, room, enclosure, space, vessel, vehicle or place, knowingly permits it to be used for the commission by any other person of an offence punishable under section 48, section 49 or section 50, shall be punished with imprisonment which may extend to two years, or with fine, or with both.

59. Offences not specifically provided for.

Whoever, in any case not otherwise provided for under this Act, willfully contravenes any of the provisions of this Act or any rule, notification or order made or issued thereunder shall be punished with fine which may extend to two hundred rupees.

60. Attempts.

Whoever attempts to commit any offence punishable under this Act shall be liable to the punishment provided for such offence.

61. Abetments.

Whoever abets an offence punishable under this Chapter shall, whether such offence be or be not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, 1860 (Central Act, 45 of 1860), be punished with punishment provided for the offence.

62. Enhanced punishment after previous conviction.

If any person, after having been previously convicted of an offence punishable under section 48, section 49, section 50 or section 56 subsequently commits and is convicted of an offence punishable under any of those sections, he shall be liable to twice the punishment which be imposed on a first conviction under this Act.

63. Security for abstaining from commission of certain offences.

(1) Whenever any person is convicted of an offence punishable under section 48, section 49, section 50, section 51 or section 56 and the court convicting him is of opinion that it is necessary to require such person to execute a bond for abstaining from the commission of offences punishable under those sections, the court may, at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means with or without sureties, for abstaining from the commission of such offence during such period, not exceeding three years as it thinks fit to fix.

(2) The bond shall be in the form contained in the Second Schedule appended to this Act and the provisions of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), as applicable to the Union Territory under the Administration of Justice Rules, shall in so far as they are applicable, apply to all matters connected with such bond or with the non-execution thereof as if it were a bond to keep the peace ordered to be executed under section 106 of that Code.

(3) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void.

(4) An order under this section may also be made by an Appellate Court or by the High court when exercising its powers of revision.

64. Initiation of prosecution.

(1) No Magistrate shall take cognizance of an offence punishable –

(a) under section 48, section 49, section 50 or section 56, except on his own knowledge or suspicion, or on the complaint or report of an Excise Officer;

(b) under section 51, section 52, section 53 or section 59, except on the

complaint or report of a Collector or other officer empowered under sub-section (2) of section 37 to investigate the case, or

- (c) under clause (d) of section 57, except with the sanction of the Deputy Commissioner.

(2) Except with the special sanction of the Administrator, no Magistrate shall take cognizance of any offence punishable under this Act, unless the prosecution is instituted within six months after the commission of the offence.

65. Jurisdiction of courts.

No court inferior to that of the court of a Magistrate of the second class shall try any offence punishable under this Act.

66. Presumption.

(1) When, in any prosecution under this Act or in any proceeding taken under sub-section (3) of section 70, the question arises whether an offence punishable under this Act has been committed in respect of:-

- (a) any intoxicant or hemp plant (Cannabis Sativa L);
- (b) any still, utensil, implements or apparatus whatsoever for the manufacture of any intoxicant; or
- (c) any materials such as are ordinarily used in the manufacture of any intoxicant, if the person found in possession thereof fails to account satisfactorily for such possession, it shall be presumed, until the contrary is proved, that his possession was in contravention of the provisions of this Act.

(2) When, in prosecution under section 53, any licenced vendor is charged with permitting drunkenness or intoxicant in his shop or in any public room of his business premises, and it is proved that any person was drunk or intoxicated in such shop or room, it shall lie on such vendor to prove that he and the persons employed by him took all reasonable steps for preventing drunkenness or intoxication in such shop or room.

67. Presumption as to offence under section 50 in certain cases.

In prosecutions under section 50, when the accused person is proved to have been in possession of any spirit which is, or contains, or has been derived from, denatured spirit, and in respect of which any such alteration or attempt as is referred to in section 50 has been made, it may, from the mere fact of such possession, be presumed unless and until the contrary is proved, that such person –

- (i) has himself made such alteration or attempt; or

- (ii) knows or has reason to believe that such alteration or attempt has been made.

68. Presumption as to any spirit which contains any denaturant.

In any prosecution under this Act, it may be presumed unless and until the contrary is proved, that any spirit which contains any quantity of any denaturant is or has been derived from denatured spirit.

69. Liability to confiscation.

Whenever an offence punishable under this Act has been committed, the following things shall be liable to confiscation, namely, -

- (a) the intoxicant, hemp plant (*Cannabis Sativa L*), still, utensil, implement, apparatus or materials in respect of or by means of which such offence has committed;
- (b) any intoxicant lawfully imported, transported, manufactured and held in possession or sold along with any intoxicant liable to confiscation as aforesaid;
- (c) the receptacles, packages and coverings, in which anything liable to confiscation under clause (a) or clause (b) is found and the other contents, if any, of such receptacles and packages, and
- (d) the animals, carts, vessel, rafts or other conveyances used in carrying anything referred to in the foregoing clause:

Provided that when it is proved that the receptacles or other articles specified in clause (c) or clause (d) are not the property of the offender, the said articles shall not be liable to confiscation if the owner thereof establishes that he had no reason to believe that such offence was being or was likely to be committed.

70. Procedure in regard to articles liable to confiscation.

- (1) When, in any case tried by a magistrate, the Magistrate decides that anything is liable to confiscation under section 69, he shall order such thing to be confiscated and placed at the disposal of the Collector.
- (2) When, in any other case in which anything has been seized under this Act, an investigating officer proceeds under sub-section (2) of section 38 or the collector, upon an investigation made, whether by the Collector or other officer under section 37 is of opinion that the thing

seized is not liable to confiscation under section 69, such investigation officer or the Collector, as the case may be, shall order the delivery of such thing to the person from whose possession it was taken.

- (3) When, upon an investigation made as aforesaid, it appears to the Collector that an offence under this Act has been committed, and that anything seized under this Act is liable to confiscation and it further appears that the offender is not known or cannot be found, the Collector shall inquire into and determine the case and, if he finds that the thing is liable to confiscation under section 69 shall order such confiscation:

Provided that no such order shall be made until the expiration of two months from the date of seizing the thing intended to be confiscated or without hearing any person who may appear within that period and claim any right to such thing, and evidence if any, which he produces in support of his claim:

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that its sale would be for the benefit of the owner, the Collector may at any time direct it to be sold; and the provisions of this sub-section and of sub-section (2) shall, as nearly as may be practicable, apply to the net proceeds of such sale.

71. Power to compound offence.

(a) When any licence, permit or pass granted under this Act is liable to be cancelled or suspended under clause (a) or clause (b) of sub-section (1) of section 28, or when any person is reasonably suspected of having committed an offence under this Act, other than an offence under section 57, the Excise Commissioner or a Collector, instead of enforcing such cancellation or suspension or instituting a prosecution in respect of such offence, may accept from the holder of such licence, permit or pass or from such person a sum of money not exceeding five hundred rupees, and thereupon such holder or person, if in custody, shall be discharged, and no further proceedings in respect of such liability or offence shall be taken against him,

(b) if in any such case referred to in clause (a) any property has been seized as liable to confiscation under this Act, the Excise Commissioner

of the Collector may release the same on receiving payment of the value thereof as estimated by him, or of such smaller sum as he may think fit.

(3) The Excise Commissioner or Collector may also, after the institution against any person of a Prosecution in respect of any offence under this Act other than an offence under section 57, compound the offence on payment by such person, of a sum of money not exceeding five hundred rupees.

CHAPTER IX

General Provisions

72. Measures, weight and instruments.

Every person who manufactures or sells any intoxicant under a licence granted under this Act –

- (a) shall supply himself with such measures, weights and instruments as may be prescribed, and shall keep the same in good condition; and
- (b) on the requisition of any Excise Officer duly empowered in that behalf, shall, at any time, measure, weight or test any intoxicant in his possession in such manner as such offer may require.

73. Departmental management and resale.

If any person to whom an exclusive privilege has been granted under section 19, or any holder of a licence granted under this Act makes default in payment of any sum payable in respect of such privilege or licence or in complying with any other condition thereof, the Collector may, after giving such person a reasonable opportunity or making representation in the matter, take under management such privilege or the grant expressed in such licence or any re-sell such privilege or grant at the risk and loss of the defaulter.

74. Recovery of dues.

All excise revenue, including any loss that may accrue when, in consequence of default, a privilege or grant has been taken under management or re-sold by the Collector under section 73, and all amounts due to the Government by any person on account of any contract relating to the excise revenue, may be recovered from the person primarily liable to pay the same or from his surety, if any, by distress and sale of his moveable property, or as arrears of land revenue, or in the manner provided for the recovery of public demands by any law for the time being in force.

75. Offences by companies.

(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, or was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment under this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manger, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation- For the purpose of this section, -

- (a) “*company*” means any body corporate and includes a firm or other association of individuals; and
- (b) “*director*” in relation to a firm, means a partner in the firm.

76. Power to make rules.

(1) The Administrator may, by notification, make rules for the purpose of carrying out the provisions of this Act relating to the excise revenue.

(2) In particular and without prejudice to the generality of the foregoing power, the Administrator may make rules –

- (a) prescribing the powers, duties, subordination and control of officers of the Excise Department;
- (b) regulating appeals and revisions and in particular –
 - (i) declaring the cases in which the authorities to whom appeals shall lie under section 7;
 - (ii) prescribing the time and manner for presenting appeals, and the procedure for dealing with appeals under this Act;
- (c) regulating the import, export, transport, or possession of any intoxicant;
- (d) regulating the manufacture, supply, storage or sale of any intoxicant and in particular regulating-
 - (i) the erection, inspection, supervision, management and control of any place for the manufacture, supply, storage, or sale of any such

articles; and the fittings, implements and apparatus to be maintained therein;

(ii) the cultivation of the hemp plant (*Cannabis Sativa L.*), the collection of the spontaneous growth of such plant, and the preparation of any intoxicating drug from such growth;

(iii) the bottling of liquor for sale;

(e) regulating the deposit of intoxicant in warehouses and the removal of such articles from warehouses, distilleries or breweries:

(f) regulating the periods for which and the persons to whom licences for the sale of any intoxicant may be granted and providing for the selection of sites at which shops may be opened;

(g) prescribing the procedure to be followed and the matters to be ascertained before any licence for such sale is granted in any local area;

(h) prescribing in the case of any intoxicant the manner in which the duty on such article shall be levied;

(i) prescribing the manner of fixing the fees payable in respect of any privilege, or of licence, or in respect of the storing of any intoxicant;

Explanation – Fees may be prescribed under this clause at different rates for different classes of exclusive privileges, or of licences or storage and for different areas.

(j) prescribing the time, place and manner of payment of any duty or fee;

(k) prescribing the restrictions under and the conditions subject to which licence, permit or pass may be granted, and in particular providing for –

(i) the prohibition of the admixture with any intoxicant of any foreign substance;

(ii) the regulation or prohibition of the reduction of liquor by a licenced manufacturer or licensed vendor from a higher to a lower strength;

(iii) the fixing of strength, price or quantity in excess of or below which any intoxicant shall not be supplied, sold, or kept or exposed for sale, the fixing of the quantity in excess of which denatured spirit shall not be possessed, and the fixing of a standard of quality for any intoxicant;

(iv) the regulation or prohibition of the employment by the licence holder

of any person or class of persons in or upon his business premises during business hours or to assist him in his business in any capacity whatsoever;

(v) the specification of the persons or class of persons to whom any intoxicant may or may not be sold;

(vi) the prohibition of sale except for cash;

(vii) the prevention of drunkenness, intoxication, gambling or disorderly conduct in or near the business premises of the holder of the licence and of the meeting or remaining of persons of bad character in such premises;

(viii) the fixing of the days and hours during which such premises may or may not be kept open, and the closure of such premises on special occasions;

(ix) the specification of the nature of the premises in which any intoxicant may be sold and the notices to be exhibited at such premises;

(x) the accounts to be maintained and the returns to be submitted by holder of licences; and

(xi) regulating or prohibiting the transfer of licences;

(l) (i) declaring the process by which spirit manufactured in India shall be denatured;

(ii) for causing such spirit to be denatured through the agency or under the supervisions of its own officers;

(iii) for ascertaining whether such spirit has been denatured;

(m) providing for the destruction or other disposal of any intoxicant deemed to be unfit for use;

(n) regulating the disposal of confiscated articles;

(o) providing for grant of expenses to witnesses;

(p) regulating the power of an Excise officer to summon witnesses under the provisions of section 38;

(q) providing for the grant of compensation to persons improperly arrested and subsequently released by any Excise Officer under section 38, and persons charged before a Magistrate with offences under this Act and acquitted;

(r) providing for any other matter which has to be or may be prescribed.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before the Legislative Assembly of Mizoram while it is in session for a total period of seven days which may be comprised in one session or in two successive sessions: and if, before the expiry of the sessions in which it is so laid or the sessions immediately following, the Legislative Assembly of Mizoram makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

77. Application of Assam Act 2 of 1915.

Until any law relating to the interpretation of statutes is made by the Legislative Assembly of Mizoram, the Assam General Clauses Act, 1915 shall apply to the interpretation of this Act as it applies to the interpretation of an Assam Act.

THE FIRST SCHEDULE

(See section 21 and 24)

Part A

Rates of duty on liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Act:

1)	Foreign liquor other than wines and beer.	Fifteen rupees per proof litre.
2)	Beer	Seventy-five paise for bulk litre
3)	Country liquor	One rupee per proof litre.
4)	Rectified spirit or absolute alcohol except when used for manufacture of liquor or for medical purposes.	Fifty paise per proof litre.
5)	Rectified spirit when used for manufacture of denatured spirit.	Fifty paise per proof litre.

Explanation – In this part, “proof litre” means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 10.5 degrees Centigrade weighs exactly twelve-thirteenths ($\frac{12}{13}$) parts of an equal measure of distilled water at the same temperature.

Part B

Rates of fees on licences per year

I. Manufacture. –

1)	For manufacturing liquor other than beer	Five hundred rupees.
2)	For manufacturing beer	Two hundred and fifty rupees.
3)	For manufacturing rectified spirit or absolute alcohol or both.	Two hundred rupees.
4)	For manufacturing country liquor	Thirteen rupees per still.
5)	For blending of country liquor	One hundred and fifty rupees.
6)	For bottling of foreign liquor	One hundred rupees.
7)	For bottling of country liquor	Fifty rupees.

II. Sale –

1)	For wholesale vendors of liquor.	Five hundred rupees
2)	For retail vendors of liquor	Two hundred rupees
3)	For wholesale vendors of rectified spirit or absolute alcohol or denatured spirit.	Fifty rupees

III. Import and Exports. –

For wholesale vendors of liquor. Ten rupees

IV. Miscellaneous. –

1)	For retail vendors of liquor for keeping the shops open up-to two hours after the prescribed time of closing	A surcharge of fifty percent of the licence fee.
2)	For an occasional licence for retail vendors of liquors	First day, ten rupees; next four days, six rupees per day; next fifteen days, four rupees per day; next forty days, two rupees and fifty paise per day; and next sixty days, one rupee and fifty paise per day.

The Second Schedule
(See section 63)

Bond to abstain from commission of offence under the Act.

Whereas I, (name) inhabitant of have been called upon to enter into a bond to abstain from the commission of offence under section 48, section 49, section 50, section 51 and section 56 of the Mizoram Excise Act, 1973 for a term

I hereby bind myself not to commit any such offence during the said term and, in case of my making default therein, I hereby bind myself to forfeit to the Administrator the sum of Rupees

Dated this day of 19

Signature

(When a bond with sureties is to be executed, add -)

We do hereby declare ourselves sureties for the above named that he will abstain from the commission of offence section 48, section 49, section 50, section 51 and section 56 of the Mizoram Excise Act, 1973 during the said term; and, in case of his making default therein, we bind ourselves, jointly and severally to forfeit to the Administrator, the sum of Rupees

Dated this day of 19

(Signature)

THE MIZORAM EXCISE RULES, 1983

NOTIFICATION

Dated Aizawl, the 8th October, 1984

No. EXC.101/81/2: In exercise of the powers conferred by section 76 of the Mizoram Excise Act, 1973 (Act No 7 of 1974), the Administrator of the Union Territory of Mizoram is pleased to make the following rules.

PART I

Preliminary

1. Short title, extend, commencement and savings.

- (1) These rules may be called the Mizoram Excise Rules, 1983.
- (2) They extend to the whole of the Union Territory of Mizoram.
- (3) They shall come into force on such date as the Administrator may, by notification in the Mizoram Gazette, appoint in this behalf.
- (4) These rules shall not in any way affect anything done or any offence committed or any proceedings commenced before the commencement of these rules, based on the orders then in force.

2. Definition.

In these rules, unless the context otherwise requires:-

- (1) “*Act*” means the Mizoram Excise Act, 1973 (Act No 7 of 1974);
- (2) “*Approved practitioner*” means:
 - (i) any person registered as a medical practitioner under any law for the registration of medical practitioners for the time being in force in any part of India;
 - (ii) any person registered as a dentist under any law for registration of dentist for the time being in force in any part of India;
 - (iii) any person possessed of qualification which render him eligible

for registration as a medical practitioner or dentist, as the case may be, under any law for the registration of medical practitioners or dentists for the time being in force in any part of India, who is approved by order of the Commissioner for purpose of these rules;

- (iv) any person practicing veterinary medicine and surgery who has obtained the diploma of a recognized veterinary institution, and
 - (v) any other person engaged in medical, dental or veterinary practice and approved by order of the Commissioner for the purpose of these rules;
- (4) “*Commissioner*” means the Excise Commissioner appointed by the Administrator under clause (a) of Sub-section (2) of section 6 of the Act;
- (5) “*Deputy Commissioner of Excise*” or “*Assistant. Commissioner of Excise*” means the officer appointed with that designation by the Administrator under clause (c) of sub-section (2) of section 6 of the Act.
- (6) “*Superintendent of Excise*” means the officer appointed with that designation by the Administrator under clause (b) of Sub-section (2) of section 6 of the Act.

PART II

Foreign Liquor

IMPORT, EXPORT, TRANSPORT AND STORAGE.

3. Rules applicable to import, export and transport.

The import, export and transport, respectively of foreign liquor shall be subject to the following rules, in addition to the restrictions imposed by section 9, 10 and 12 and the prohibitions made under section 11 of the Act.

IMPORT

IMPORT OF INDIA-MADE FOREIGN LIQUOR OTHER THAN RECTIFIED SPIRIT, DENATURED SPIRIT AND ABSOLUTE ALCOHOL MANUFACTURED IN INDIA

4. Import of India made foreign liquor forbidden without pass.

Import of India made foreign liquor in any quantity whatever except under cover of a pass and unless the conditions of the following rules are fulfilled.

5. Person eligible to import India made foreign liquor.

(1) Passes for the import of India made foreign liquor shall be issued by the Commissioner, or the Superintendent of Excise acting on behalf of the Deputy Commissioner of the importing District only to (a) licenced vendors (b) clubs (c) persons in charge of Regimental or Assam Rifles or Police canteens, and (d) persons approved by the Deputy Commissioner of the importing District.

(2) India-made foreign liquor may be imported by a person holding a licence for the vend of foreign liquor in Mizoram, on payment of duty either in Mizoram or in the State of export for credit by book transfer to the Government of Mizoram at the rates leviable in Mizoram and on the following conditions:

(a) That the licensee shall obey all rules in force in the district or place from which the liquor is brought and also in Mizoram.

(b) That the liquor is brought into Mizoram by the route and within the period, specified in the Pass.

(c) That the liquor may be imported only from a distillery, brewery, bonded warehouse or bonded laboratory in the exporting State, if the payment of duty leviable in the exporting State is to be avoided. No claim for the refund of this duty from the Government will ever be entertained except as provided for in rule 14.

***IMPORT BY PERSONS HOLDING LICENCES FOR
THE WHOLESALE OR RETAIL SALE OF FOREIGN
LIQUOR.***

PROCEDURE IF DUTY IS TO BE PREPAID IN MIZORAM.

6. Application for import of India made foreign liquor.

Any licenced vendor of foreign liquor wishing to import India-made foreign liquor into Mizoram must either personally or through his agent first submit an application in Form No 1 to the Commissioner, or Superintendent of Excise of the district of import for an import pass in Form No. 2 stating clearly:-

- (i) The name of the distillery, or brewery or bonded warehouse or of the firm from which the import is to be made;
- (ii) The name, complete description and quantity of each kind of liquor, which is to be imported, and whether the import is to be made in bulk or in bottle;
- (iii) The route by which it is proposed to import the liquor; and
- (iv) The amount of duty leviable on total quantity of the liquor to be imported.

Explanation

A separate application shall be necessary in respect of each consignment.

7. Endorsement of application.

If the application is in order and the amount of duty entered therein is correct, the Commissioner or Superintendent of Excise shall endorse the application with an order directing the applicant to pay the amount into the treasury, and stating under which account head the payment should be made.

8. Payment of duty. Duty is not refundable except under certain circumstances.

On receipt of the application so endorsed, the Treasury Officer shall receive the sum payable by the applicant in respect of duty and credit it to the appropriate head of account. Except as provided in rule 14, the amount so paid shall not be refunded to the applicant in any circumstances, nor shall any application for a refund on the ground of neglect by the consignor or carrier of the liquor, or on account of wastage in transit be entertained. The Treasury Office shall return the application endorsed by him to the applicant and shall furnish him with a receipt in duplicate. The applicant shall then present the application and one copy of the receipt to the Commissioner or Superintendent of Excise.

9. Issue of Pass.

On receipt of the application and the receipt presented by the applicant, the Pass Issuing Officer shall issue a pass in quadruplicate in Form No 2 sanctioning the import by the applicant of foreign liquor of the kind and quantity specified in the Pass to the place mentioned in the application. The original copy shall be retained by the Pass issuing Officer for record and for verification of the consignment on arrival. The duplicate and triplicate copies shall be sent to the Deputy Commissioner or such other officers may be authorised in this behalf of the place of export. The quadruplicate copy of the pass shall be given to the applicant. A register of passes shall be maintained by the Pass issuing authority of the place of import in the Form prescribed by the Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

10. Endorsement of the pass and issue of liquor.

The Deputy Commissioner of the place of export or any other officer empowered in this behalf by the Government of the State concerned will then, if the pass is in order, endorse one copy of the pass and permit the liquor to be taken from bond for dispatch to the place as specified in the Pass, and will send the other copy also endorsed in token that the dispatch has been authorized to the Pass issuing officer of the import district. If, however, the liquor is not in bond, he will deal with the copies of the pass according to the rules in force of the place of export. In the latter case, the vendor may, on receipt of the importer's copy of the pass, and subject to any rules in force in the place of export, dispatch the liquor to the place specified in the pass.

11. Duty on excess transit wastage.

The importer shall be liable to pay duty on excess transit wastages, if any, to the State of export if a claim is made therefore. In that case he will be allowed to set off against the claim the amount of duty prepaid by him on the quantity representing the excess loss in transit.

PROCEDURE IF THE DUTY BE PREPAID IN THE STATE OF EXPORT**12. Application for import of India made foreign liquor if duty is prepaid in State of export.**

Any licensed vendor of foreign liquor wishing to import India made foreign liquor into Mizoram under rules 4 and 5 must either personally or through his

agent first submit an application in Form No 1 to the Pass issuing authority of the district of import for the issue of a permit, unless the import or export has been exempted by a general or special order of the Commissioner in this respect. The pass issuing officer, if he sees no objection, shall issue a permit in form No 3 in triplicate (two copies and counterfoil), containing the particulars given in the application. The permit shall be in force upto a date specified therein. One copy shall be made over to the imported, the second copy forwarded to the Deputy Commissioner of such other officer as may be authorised in this behalf of the place of export and the counterfoil retained for record.

13. Issue of Pass on payment of duty.

The licensee either personally or by his agent shall then apply in the prescribed form to the Deputy Commissioner or such other officer as may be authorised in this behalf in the place of export or to the officer-in-charge of the place in which the liquor is kept to bond for payment of the duty in the district or place of export, and the Deputy Commissioner or the officer-in-charge, as the case may be, shall, if he is satisfied that the proper duty has been paid, at the rate prevailing in Mizoram as indicated in the permit or order of exemption, to the credit of the Government of Mizoram, issue an export pass and forward a copy duly endorsed to the effect that the removal of the liquor has been authorised, to the Superintendent of Excise of the District of import.

NOTE: *An application made to a Revenue Office outside Mizoram will be in the Form prescribed by the State Government or other Chief Revenue Authority of the State or place of export.*

14. Refund of duty or pass fee if import is not affected.

If the person authorised to import India-made foreign liquor under rules 6 to 13 does not import the liquor for which he has deposited the duty he will be entitled to a refund of the full amount deposited by him after the facts have been verified by the exporting State.

15. Quarterly statement of exports to be furnished by exporting State.

The Chief Excise authority of the State of export will furnish or cause to be furnished to the Commissioner, a quarterly statement in the form prescribed by him from time to time as soon as after the close of the quarter concerned all exports from the State of Mizoram and the amount of duty realized on such exports.

16. Examination of consignment of India-made foreign liquor on arrival.

On receipts of a consignment, the licensed vendor shall at once notify its arrival to the Superintendent of Excise of the place of import and shall not open the consignment until it has been examined by an officer of the Excise Department or unless the Superintendent of Excise has for the reasons to be recorded in writing, intimated that it will not be examined.

IMPORT OF OVERSEAS FOREIGN LIQUOR OTHER THAN DENATURED SPIRIT.

17. Definition of overseas foreign liquor.

In these rules unless the context otherwise requires:-

“*Overseas foreign liquor*” means Liquor imported into India from overseas countries on which duty has been paid on its importation under the India Tariff Act, 1934 Act XXXII of 1934) or the Customs Act, 1962 (Act 52 of 1962) but does not include denatured spirit.

18. Import of overseas foreign liquor.

Overseas foreign liquor may be imported into Mizoram under cover of a pass and in accordance with the rules immediately here-in-after following and in compliance with the rules in force in the place of export.

IMPORT BY PERSONS HOLDING LICENCES FOR THE WHOLE-SALE OR RETAIL SALE OF OVERSEAS FOREIGN LIQUOR.

19. Import of overseas foreign liquor by licence holders.

A licence holder desiring to import overseas foreign liquor into Mizoram shall present personally or through his agent and application to the Commissioner or Superintendent of Excise of the place where liquor is to be imported stating:

- (i) the name, complete description and quantity of each kind of liquor which is to be imported and whether the import is to be made in bulk or in bottles,
- (ii) the route by which it is proposed to import the liquor, and
- (iii) the amount of pass fee leviable on total quantity of the liquor to be imported as specified in rule 22.

The application shall be in form No 4 but a separate application shall be necessary in respect of each consignment.

20. Issue of Pass.

The Commissioner or Superintendent of Excise of the place where the liquor is to be imported may receive the application and unless he sees any reason to the contrary, shall issue, free of duty, a pass for the import of the liquor. The pass shall be in duplicate in Form No. 5. The original copy shall be retained by the issuing officer for record and verification of the consignment on arrival. The duplicate copy shall be given to the applicant of import. A register of passes shall be maintained by the pass issuing officer of the place of import in the form prescribed by the Commissioner and details of each pass issued shall be immediately entered in it together with the result of verification of the consignment.

21. Examination of consignment overseas foreign liquor on arrival.

On receipt of the consignment, the applicant shall at once notify its arrival to the Pass issuing authority of the place of import and shall not open the consignment until a period of two days has elapsed or the pass issuing officer has intimated that it will not be examined or it has been examined by an officer of the Excise Department not below the rank of Sub-Inspector of Excise or any other officer deputed by him for examination together with the pass received by the importer.

22. The application to be accompanied by Treasury receipt.

The application for the import of overseas foreign liquor shall be accompanied by the treasury receipt that the licensee has paid the pass fee at the rate specified below:-

The Officer who has granted the pass shall, after satisfying himself that the fee has been correctly paid, grant a pass in Form No 5 and enter its details in the register.

The rates of pass fee shall be according to the following scales:-

	Kind of liquor	Rate when imported in bottles.	Rate when imported in bulk
1	Whisky, Brandy, Gin, Rum, Wine, Liquor, Champagne.	Rs. 2.00 per bottle containing not less than 600 ml.	Rs. 2.25 paise per bulk litre.
2	Whisky, Brandy, Gin, Rum, Wine, Liquor, Champagne.	Rs. 1.75 paise per bottle containing less than 600 ml.	
3	Beer, Cider, Perry, ale and fermented liquor.	0.50 paise per bottle	0.75 paise per litre.

23. Import of overseas foreign liquor prohibited except as provided by rules.

Except as provided by the foregoing rules, the import of overseas foreign liquor in any quantity whatsoever into Mizoram is prohibited.

24. Exemption in case of Government Department.

These rules shall not be applicable in case of import of overseas foreign liquor on behalf of Government Departments with the previous permission of the Commissioner.

RECTIFIED AND DENATURED SPIRIT AND ABSOLUTE ALCOHOL MANUFACTURED IN INDIA.

25. Rectified Spirit etc., to be foreign liquor.

Rectified spirit and denatured spirit and absolute alcohol are "Foreign Liquor".

26. Definition of rectified spirit, etc.

Rectified spirit and absolute alcohol are defined in rule 84 of these rules and denatured spirit is defined in section 2(8) of the Act.

27. Import, Export and transport of rectified and denatured spirit and absolute alcohol to be covered by a pass.

The import, export and transport respectively of rectified and denatured spirit and absolute alcohol shall be covered by a pass whatever the quantity except that denatured spirit up to 2 litres may be imported for use other than for sale.

Exemptions.

- (a) All charitable hospitals and dispensaries maintained by Government or by local authorities as may be defined by Government on a requisition countersigned by the Civil Surgeon of the district.
- (b) All charitable and Mission hospital or dispensaries, unless in any case the Government shall otherwise declare, on requisitions countersigned by the Civil Surgeon of the district.
- (c) Veterinary Assistant Surgeons and Veterinary Investigation Officer, on requisitions countersigned by the Director, Veterinary Department.
- (d) Educational Institutions, Laboratories, Firms and Museums specified by the Government in this behalf on a requisition signed by the head of the Institution, Laboratory, Firm or Museum and countersigned by the Civil Surgeon of the district, or by any other officer specified by the Government.
- (e) Civil Surgeon and Medical officer-in-charge of Government Institutions may import and store such spirit or absolute alcohol required for the purposes of the institutions under their charge on permits issued by Superintendent of Excise.

NOTE: The cases falling under items (a), (b), (c), (d) and (e) above are exempted from the payment of duty for the import of rectified spirit and absolute alcohol and from payment of pass fee for import of denatured spirit.

28. Pass for import of denatured spirit to be issued only to licence holders.

Passes for the import of denatured spirit shall be issued only to person holding licences –

- (a) for wholesale or retail sale of denatured spirit,
- (b) to possess denatured spirit in excess of the quantity fixed as the limit of retail sale.

29. Persons eligible to import rectified spirit.

The only persons to whom passes for import of rectified spirit (including absolute alcohol) can be issued are:-

- (1) (a) Chemists and druggists holding licence for retail sale of such spirit for bona fide medicinal, industrial or scientific purposes;
- (b) Chemists or druggists holding permits from the Commissioner to obtain rectified spirit from a distillery or warehouse for the manufac-

- ture or medicines, chemical or drugs;
- (c) Persons holding licence for compounding or blending of foreign liquor;
 - (d) Persons holding licence for the manufacture of perfumes and toilet preparations consisting of or containing alcohol;
 - (e) Persons holding permit to obtain rectified spirit for scientific or industrial purposes and;
 - (f) Homeopathic chemists or practitioner holding special permit to obtain rectified spirit from a distillery or warehouse for manufacture of homeopathic medicines.

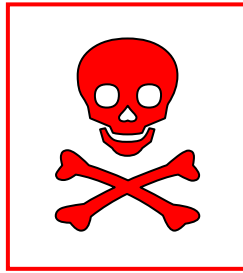
(2) Permit for import of rectified spirit and alcohol at concession rate of duty.

Permit for the import of rectified spirit and absolute alcohol at the concessional rate of duty for use in medicinal preparations, or for scientific or industrial purposes, shall be issued by the Superintendent of Excise after proper enquiries only to bona fide and respectable persons and firms in such quantity as may be considered necessary by the Deputy Commissioner with the previous approval of the Commissioner.

30. Precautions to be exercised in storing rectified, denatured spirit or absolute alcohol.

(i) The room in which rectified or denatured spirit or absolute alcohol is stored by vendors thereof, or by persons licensed to possess the same in large quantities, shall be built of unflammable materials, and shall be well ventilated so as to prevent the accumulation of spirit fumes. Naked light or fire shall not be used or kept in such room. All receptacles containing such spirit shall be kept closed so as to prevent the accumulation of spirit fumes in the room.

(ii) All bottles, jars, drums, or casks containing denatured spirit shall be legibly branded or labeled in red bearing picture of skull and cross bones with a warning "Poison – not to be taken internally" written in English and in the local language. The design and style of the label shall be as follows:



POISON
DENATURED SPIRIT
Not to be taken internally,
Bottled by.

31. Rules applicable to rectified and denatured spirits and absolute alcohol imported.

The provision of rules 6 to 16 shall apply mutatis mutandis, to rectified and denatured spirit and alcohol imported into Mizoram.

NOTE :- Pass for the import of denatured spirit into Mizoram in accordance with rule 28 above shall be granted by the Superintendent of Excise of the district on prepayment by the importer of the pass fee prescribed in rule 206.

EXPORT OF INDIA-MADE FOREIGN SPIRITS, RECTIFIED SPIRITS, DENATURED SPIRITS AND SPIRITOUS PREPARATION MANUFACTURED IN MIZORAM.

32. Application.

These rules will apply only to exports from a distillery, bonded laboratory, bonded factory or bonded warehouse in Mizoram.

33. Definition.

In these rules unless the context otherwise requires, -

- (i) “*India-made foreign spirits*” means spirits manufactured and compounded in India and made in colour and flavour to resemble gin, Brandy, whisky or rum imported from overseas countries,
- (ii) “*Spirituous Preparations*” include all flavouring essences, extracts and other preparations containing spirits except medicinal and toilet preparations under the Medical and Toilet Preparations (Excise du-

ties) Act, 1955.

- (iii) “*India-made rectified spirit*” includes absolute alcohol;
- (iv) “*bonded warehouse*” means a licenced warehouse or part of licenced distillery or pharmaceutical bonded laboratory where unexcised spirits or unexcised spirituous preparations intended for consumption are kept for eventual removal under bond or on payment of duty or as provided for in the Mizoram Distillery and warehouse or other special rules.
- (v) “*Officer-in-Charge*” means an officer of the Excise Department deputed to supervise the work in a distillery, pharmaceutical bonded laboratory or bonded warehouse.
- (vi) “*Exporter*” includes the authorised agent of the exported in Mizoram.
- (vii) “*Importer*” includes the authorised agent of the imported in either State of import or export.

34. Export Pass.

India-made foreign spirits, denatured spirit and spirit and spirituous preparations manufactured in any distillery or bonded warehouse in Mizoram may be exported to any other State of India under cover of and export pass and in accordance with the rules immediately hereinafter following.

PROCEDURE FOR THE EXPORT OF INDIA-MADE FOREIGN SPIRITS, RECTIFIED SPIRIT AND DENATURED SPIRITS.

35. Procedure for Export of India-made foreign spirits, rectified spirits and denatured spirits.

Any persons holding a stock of India-made spirits, India-made rectified spirits and denatured spirits at a distillery or a bonded warehouse in any district in Mizoram and desiring to export the same to any other State of India shall present an application in the prescribed form for an export pass to the Excise Officer-in-charge of the distillery or bonded warehouse together with an import permit authorizing the import signed by the Deputy Commissioner or any other officer duly authorised in this behalf of the State of import, specifying the rate of duty chargeable on the India-made foreign spirit and rectified spirit. A treasury receipt showing the payment of duty as the rate in force in the State of import to the credit of revenues of that State shall accompany such an application.

36. Grant of export pass.

In the absence of any objection from the Commissioner, the Officer-in-charge of the Distillery or bonded warehouse shall, after satisfying himself that the proper duty has been paid, grant an export pass authorizing the export. The export pass shall be in triplicate in Miscellaneous Form No 1 series (General).

37. Procedure dealing with export pass.

The original copy shall be retained by the Excise Officer-in-charge of the Distillery or Bonded warehouse and shall be forwarded through the Superintendent of Excise of the district of export to the Excise Commissioner, at the end of each quarter together with the quarterly statement of export prescribed in note 1 of rule 39. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Deputy Commissioner or any other officer as may be authorised in this behalf of the district or place of import.

38. Exemption from the payment of duty on export of India-made foreign liquor.

No Excise duty shall, however, be payable on rectified spirit supplied from bond to Government, local board and municipal hospitals and dispensaries, educational institutions and such private medical institutions as are conducted on charitable lines in other State which are certified on the indent by the Civil Surgeon of the district of import or any other officer empowered in this behalf by the Government of the State concerned as being entitled to the supply free of duty.

39. Return of export passes

Within a reasonable time to be fixed by the Excise Officer-in-charge of the distillery or bonded warehouse and as specified on the export pass, the importer shall return to the Excise Officer-in-charge of the distillery or bonded warehouse from which the spirits are issued his copy of the export pass endorsed with a certificate signed by the Deputy Commissioner or other officer specially appointed in this behalf of the importing district certifying the due arrival or otherwise of the spirits at its destination.

Submission of quarterly statement of India-made foreign spirits exported to other States.

Note – 1: The Excise Officer-in-charge of distillery or Bonded Warehouse shall submit in duplicate to the Commissioner, through the Deputy Commissioner of

the district of export, a quarterly statement at the end of each quarter together with triplicate copies of the export passes in the following form showing for the quarter concerned all exports of India-made foreign spirits and rectified spirits to other States and the amount of duty paid on such export.

No & Date of export pass	Name of the import	No & Date of import permit	Description of foreign spirit and rectified spirit	Quantities				Rate of amount	
				Bulk litre	Proof litre	Duty levied	Paid	No & Date of Treasury challan under which duty has been paid	Remarks
1	2	3	4	5	6	7	8	9	10

Note - 2: No duty is levied by the Government of Mizoram on denatured spirit.

PROCEDURE FOR THE EXPORT OF SPIRITUOUS PREPARATIONS

40. Procedure for the export of spirituous preparations.

Any person holding a stock of spirituous preparations at distillery or bonded warehouse in any district in Mizoram and desiring to export it to any other State of India should apply in the prescribed form for an export pass to the Excise Officer-in-charge of the distillery or bonded warehouse from which the export is to be made together with a treasury receipt for the amount of duty on the total quantity of spirit contained in the preparations to be exported to another State at the rates in force in the State of import. Such export shall not be permitted except from distilleries or bonded warehouse.

41. Export pass for spirituous preparations.

In the absence of any objection from the Commissioner, the Excise Officer-in-charge of the distillery or bonded warehouse shall after satisfying himself that the amount of duty paid is correct, may grant an Export Pass in miscellaneous form No 6 in triplicate authorizing the export of those preparations. The original copy shall be retained by the Excise Officer-in-charge of the distillery or bonded warehouse and shall be forwarded through the Deputy Commissioner, with the quarterly statement of exports prescribed under rule 43. The duplicate copy shall be given to the exporter to accompany the consignment and the triplicate copy shall be sent to the Deputy Commissioner or any other officer as may be authorised in this behalf of the district or place of import.

42. Exemption from payment of duty on export of spirituous preparations.

No Excise duty shall, however, be payable on spirituous preparations supplied from bond to the Government local board and municipal hospitals and dispensaries and such private medical institutions as are conducted on charitable lines in other States which are certified on the indent by the Civil surgeon of the District of import or by any office empowered in this behalf by the State Government of the State concerned, as being entitled to supply free of duty.

43. Submission of quarterly statement of spirituous preparations.

At the close of each quarter, the Excise Officer-in-charge of distillery or bonded warehouse shall submit in duplicate through the Deputy Commissioner of the district of export to the Commissioner, a quarterly statement together with triplicate copies of export passes, in the following form showing for the quarter concerned, all exports of spirituous preparations exported to other State and the amount of duty paid on such exports.

No. & Date of import permit /export pass	Name of the place of import	Description of spirituous preparation	QUANTITY		Rate of duty levied	Amount collected	Amount payable to the State of import	Remarks
			Bulk litre	Proof litre				
1	2	3	4	5	6	7	8	9

44. Payment of duty due to other state on export of spirituous preparations.

The total amount of duty so collected in Mizoram shall be credited to the State of import by book transfer at the end of each quarter, less any deduction agreed upon with the importing State on account of collection, testing and supervision charges.

Note: The Excise Officer-in-charge of distillery on bonded warehouse shall maintain a list of all spirituous preparations manufactured in distillery or bonded warehouse showing the standard proportion of spirit contained in each preparation. This list will be supplied by the Excise Officer-in-charge to any exporter on payment of its price to be fixed the Commissioner from time to time which shall be credited into local treasury.

45. Accounts of export.

Accounts of all exports of India-made foreign spirit, India-made rectified spirit, denatured spirit and spirituous preparations shall be kept by the officer-in-charge of the distillery or bonded warehouse, in the form prescribed by the Government.

TRANSPORT.**46. Transport of spirituous preparations.**

(i) The transport, within Mizoram, of spirituous preparations from one place to another except from a distillery or bonded warehouse, may be made without any restriction.

(ii) Transport of India-made foreign spirit, rectified spirits, denatured spirits and spirituous preparations manufactured at a distillery or bonded warehouse shall be governed by rules relating to issued from distilleries and bonded warehouses.

POSSESSION AND SALE.**47. Possession and sale of spirituous preparation.**

Any person may possess or sell spirituous preparations containing India-made spirit without any excise restriction.

COMPOUNDING, BLENDING, REDUCTION AND BOTTLING FOREIGN LIQUOR OTHER THAN WINES AND FERMENTED LIQUORS.**48. Definitions of blending, etc. Restriction in compounding, blending, reducing and bottling potable foreign liquor.**

- (1) Blending, compounding and reducing are defined in rule 84 of these Rule.
- (2) Bottling or to bottle is defined in section 2(4) of the Act.

49. Licence for compounding, etc.

Potable foreign liquor other than wines and fermented liquors shall not be:-

- (a) compounded, blending or reduced; or
- (b) bottled;

except under a licence granted in this behalf by the Commissioner.

50. Grant of compounding, etc. licence to wholesale licence holder.

Licence under clause (a) and (b) of rule 49 shall not be granted except to persons holding a wholesale licence for the sale of foreign liquor.

51. Compounding blending, etc, or potable foreign liquor.

Potable foreign liquor other than wines and ferment liquor shall not be compounded, blended, reduced or bottled except the presence of an Excise Officer and in a bonded foreign liquor warehouse or in the case of duty paid liquor in a godown approved by the Commissioner.

52. Excise staff required to supervise operations in warehouse or godown.

The Commissioner shall decide what excise staff is necessary for the proper supervision of the operations carried on in each warehouse or godown under rule 51. The cost of such officers and staff shall be borne by the owner of the Warehouse or godown. The licence shall pay to the Government at the end of each calendar month such establishment charges as may be determined from time to time by the Commissioner. These amounts shall be in addition to any other fee payable under the Mizoram Excise Act, 1973 and shall not exceed the amount the total actual cost of the Excise staff employed for the purposes of this rule.

53. Grant of licence for blending, compounding, reducing and bottling potable foreign liquor.

(1) When any wholesale vendor of foreign liquor desires to carry on any of the aforesaid operations he will submit an application to the Commissioner through the Deputy Commissioner of the district concerned for a licence under clause (a) or (b) of rules 49 and shall furnish the following particulars, namely:-

(a) the place at which and the premises in which the operations referred to in the said rule will be carried on,

(b) the approximate number of days in a week or month for which the operation or operations will be carried on.

(2) The Deputy Commissioner, if he is satisfied on enquiry that the applicant is a fit person to hold the required licence and the premises in

which such person proposes to carry on the operation or operations are suitable, shall submit his report to the Commissioner for the grant of licence to such persons. If the Commissioner is satisfied with the report, he may issue a licence in the prescribed form.

(3) Custody of keys of warehouse or godown.

The warehouse or godown as well as each of the rooms and compartments therein shall remain under separate locks and keys of the licenses and the Excise Officer-in-charge.

(4) Accommodation and furniture for Excise officer-in-charge of warehouse or godown.

The licensee shall provide suitable accommodation with sanitary arrangements for the Excise Officer-in-charge within the warehouse or godown and also supply such furniture and other articles for his use as may be considered indispensable by the Commissioner.

(5) Smoking etc. prohibited.

Smoking and the use of naked light or fire within warehouse are prohibited.

54. Government not responsible for loss of spirit in warehouse or godown.

The government shall not be held responsible for any loss or damage by theft, fire or any other cause whatsoever occurring to any spirit or liquor in the warehouse or godown.

55. Requisition for Excise Officer to supervise operations.

For each day's operation or operations a 72 hours previous notice (exclusive of Sundays and holidays) shall be given by the licensee to the Commissioner if there be not a whole-time Excise Officer attached to the warehouse or godown.

56. (1) Colouring and flavouring substance to be examined and approved before use.

All colouring and flavouring substance to be used by the licensee shall be kept in the warehouse or godown and no such substance shall be used unless the Chemical Examiner, or such other Officer appointed by the Government for the purpose has examined a sample thereof and approved the same as suitable for

the compounding of foreign liquor:

Provided that if such substance manufactured by a reputed firm is brought into the warehouse or godown and kept there with the original labels and capsules intact, it shall be examined under the sub-rule only once a year.

(2) Fee for examination of sample.

A fee of Rs. 15/- shall be payable by the licensee for examination of each sample under sub-rule (1).

57. Pure filtered water to be used for reduction.

Only pure filtered water shall be used for the purpose of reduction of foreign liquor from a higher to a lower strength.

58. In the process of compounding and blending of brandy, whisky, gin and rum in Mizoram, no spirit except (i) foreign spirit, (ii) India-made spirit, (iii) Scotch whisky, and (iv) French brandy shall be used.

EXPLANATION:-

- (a) "*Foreign spirit*" means spirit manufactured in a licensed distillery of 'foreign' countries.
- (b) "*India-made spirit*" means plant spirit manufactured in distillery in India under the supervision of Government, of a strength not less than 5% Proof and includes India-made foreign spirits.
- (c) "*Scotch whisky*" means spirit obtained by distillation in Scotland from a mash of cereal grains saccharified by the diastase of malt and matured in a bonded warehouse in casks for a period of at least three years.
- (d) "*French Brandy*" means brandy made from grapes in France and imported into Mizoram in its original condition.

59. Blending of duty paid imported foreign liquor with India-made spirit.

Foreign liquor on which customs duty had been paid may be used for blending with India-made spirit in a bonded warehouse. In such case the liquor shall be stored separately and shall not be used until the proportion in which it is to be added has been approved by the Commissioner. No excise duty shall be levied on the quantity of imported duty paid foreign liquor contained in a blend of such liquor with India-made spirit.

60. Strength and quantity to be ascertained prior to compounding, blending, reducing or bottling foreign liquor.

Foreign liquor shall not be compounded, blended or reduced or bottled before and account of its strength and quantity has been taken by the Excise Officer-in-charge of the warehouse or godown. The whole of the contents of a cask, where casks are used shall be bottled in one operation. As soon as the bottling is over, the Officer-in-charge shall ascertain the quantity bottled and adjust his account by writing of outlet and wastage.

61. Cleaning and sterilizing of bottles.

The bottles to be used for the purpose of bottling foreign liquor shall be properly cleaned and washed first with a solution of potassium permanganate and then with pure water. They shall finally be rinsed with a quantity of the liquor to be bottled.

62. (i) Supply of sample for analysis before issue.

In a bonded warehouse the licensee shall supply one quart bottle of each batch, free of cost, to the Excise Officer-in-charge for analysis and declaration of true strength and obscuration by the Chemical Examiner or such other officer appointed by the Government for the purpose.

(ii) Minimum strength of whisky, brandy and rum and gin to be bottled.

No issue shall be given from the bond until the report from the Chemical Examiner or such other officer appointed for the purpose of passing the same is received. When the bottling operation is carried on in an approved godown, no whisky, brandy, and rum shall be bottled at a strength less than 25 U.P. and gin of a strength less than 35 U.P. as indicated by the hydrometer.

63. Bottles to be corked, capsuled and stored immediately after filling.

Immediately after the bottles have been filled up they shall be corked, capsuled and labeled and removed to the storeroom for bottled liquor. A distinctive serial number to be known as the batch number shall be assigned to each bottling operation and then number shall be noted on the label. The capsule, if it is metallic, shall be firmly fixed in position by a capsuling machine or any other suitable appliance, if on paper, it shall be gummed over the cork and the neck of the bottle. The capsule shall have inscriptions showing only the name of the manufacturer or the brand or both.

64. Packing of bottles.

Bottles shall be packed as soon as a bottling operation is finished. Each packet shall contain a dozen or a multiple of a dozen of quarts and pints and the bottle in each package shall be of uniform size. The Excise Officer-in-charge shall satisfy himself that the proper number of bottles are placed in each case and shall see that the packed cases are closed at once and fastened.

65. Cleaning of premises.

After each bottling operation, the premises shall be cleaned to the satisfaction of the Excise Officer-in-charge.

66. Bottles to be removed from godown within three months.

The licensee shall remove all bottled liquor from an approved godown within three months after it is bottled. No liquor shall be removed from warehouse or godown except under a pass granted by the Excise Officer-in-charge.

67. Account of all liquor & colouring and flavouring substances to be kept.

Correct accounts of all liquors and colouring and flavouring substances in the warehouse or godown shall be maintained by the licensee in such form as may be prescribed by the Commissioner. The accounts shall remain in the custody of the Excise Officer-in-charge who shall check them at the end of each day's work.

68. (a) Minimum capacity to be used.

For the bottling of brandy, whisky, gin and rum manufactured in India or imported from abroad; the licensee shall, in no case, use any "quart" bottles containing less than 300 ml on any 'pint' bottle containing less than 100 ml of such spirit, except in the case of liquor bottled as samples and disposed of as such.

(b) Samples bottles.

A bottle of such spirit purporting in the opinion of the Commissioner to contain a reputed quart or reputed pint respectively, shall, if it contains less than 750 ml of whisky, brandy, or rum or less than 600 ml of gin in the case of reputed quart or less than 375 ml of whisky, brandy, or rum or less than 300 ml of gin in the case of reputed pint, or less than 180 ml of whisky, brandy, rum or gin, bear a label showing in large letters and figures the minimum guaranteed quantity of its contents.

(c) Manners of sealing and capsuling bottles.

Every bottles shall, on a system submitted for approval and approved by the Commissioner, be securely sealed and capsuled in such manner that the bottle cannot be opened without breaking the seal or capsule or defacing a label affixed thereto.

Note: Classification of quart and pint bottles.

All bottles varying in capacity between 600 ml and 750 ml shall be classed as quart bottles and those varying between 300 ml and 375 ml shall be class as pint bottles. Bottles varying in capacity between 180 ml and 100 ml shall be classed as nipped bottles.

69. Bottling licence does not cover blending or compounding.

The holder of a bottling licence may be the addition of pure water, alter the strength of spirits to be bottled, but he shall not compound or blend spirit unless he also holds a compounding and blending licence.

70. Particulars to be shown on labels.

All bottles containing liquor compounded or blended in India for sale must be labeled as having been so compounded or blended in India, and the labels must specify the nature of the liquor contained therein, i.e., whether it is whisky, brandy, gin or rum, the name of the district where it is bottled and country of origin.

71. Particulars to be shown on labels.

Bottles filled in India with liquor imported in bulk from abroad when intended for sale, must bear labels specifying the nature of the liquor contained therein the country of origin, the name of the bottler and the fact that the bottling was done in India.

72. Labels to be approved by Commissioner.

All such labels prescribed by the foregoing rules must, before being used, be submitted to the Commissioner for his approval and must not be used without such approval. The Commissioner may approve, reject or withdraw any label from use, whenever he considers that such label is in any was so coloured, drawn up or worded as to mislead the public regarding the nature of the liquor contained in the bottled or receptacle.

PART III

Foreign Liquor

IMPORT OF FOREIGN LIQUOR UNDER BOND FOR PAYMENT OF DUTY OR FEE.

73. Conditions under which imported may be made.

(1) Foreign liquor may be imported into Mizoram under a bond for the payment of duty and/or fee in Mizoram with the permission of the Commissioner and only by a person who holds:-

- (a) a warehouse or wholesale licence for the sale of foreign liquor, and
- (b) a licence granted under section 17 of the Act, after such person has:-
 - (i) executed a bond (which may be either general or special) in prescribed form before the Commissioner for the payment of the said duty /or fee, and
 - (ii) obeyed all rules in force in the district or place from which the liquor is to be imported.

74. Pass.

The under bond permits shall be issued by the Commissioner or any other officer duly authorised by him. Foreign liquor shall not be imported under a bond as aforesaid, unless –

(a) the consignment is accompanied by a pass granted by the Excise authority of the exporting district or place, or by the officer-in-charge of the distillery, brewery or warehouse from which it was taken, in such form as may be prescribed for use in the exporting district or place, and

(b) the Commissioner has received a copy of the said pass from the Excise authority of the exporting district or place, or from the officer-in-charge of the said distillery, brewery or warehouse.

75. Procedure to be followed by to receiver at a place of destination.

(a) Whenever any foreign liquor is imported under a bond as aforesaid, it must, on arrival in Mizoram, be taken direct to the Excise warehouse specified in this behalf in the pass referred to in Rule 74 and fixed by the Commissioner for the storage of such liquor.

(b) On the arrival at a warehouse in Mizoram of any such liquor, it shall be gauged and approved by the officer-in-charge of the warehouse, and shall be taken into store and entered in his accounts.

(c) As soon as may be after such arrival, the officer-in-charge of the warehouse shall certify on the importer's copy of the pass full details regarding the liquor received, in such form as may be prescribed in the pass or required by the authorities of the exporting district or place.

76. Cask in which spirit is imported to be marked.

On each cask or other vessel containing liquor there shall be legible painted the –

- (1) name of the exporting distillery or warehouse;
- (2) number of the cask or drum;
- (3) quantity and strength contained in the cask; and
- (4) capacity of the cask and its empty weight, etc.

EXPORT OF FOREIGN LIQUOR UNDER BOND FOR PAYMENT OF DUTY OR FEE.

77. Execution of bond.

(1) When any person desires to remove foreign liquor from any distillery or warehouse for export to any other State in India, under a bond for the payment of excise duty or fee, he must execute a bond in the form prescribed by the Government before the Deputy Commissioner of the district in which the distillery or warehouse is situated.

(2) Such bond may be either a general or special bond.

(3) The Superintendent of Excise shall sign the bond on behalf of the President of India acting through Administrator of Mizoram as a party to the instrument.

(4) The Superintendent of Excise shall then intimate the fact of the execution of the bond to the Commissioner and the Officer-in-charge of the distillery or warehouse, who shall after the particulars thereof have been entered in the prescribed bond register, issue the foreign liquor as if duty has been paid up to such quantity as is covered at any time by the bond.

78. Liquor to be gauged and proved before issue.

No liquor shall be so issued unless it has been gauged and proved by the Officer-in-charge of the distillery or warehouse.

79. Pass

(1) A pass in triplicate shall be prepared by the Officer-in-charge of the distillery or warehouse when any liquor is issued under sub-rule (4) of the rule 77, above.

(2) One copy of the pass shall be delivered to the exporter to accompany the consignment, the second shall be forwarded to the Deputy Commissioner of the district to which the liquor is to be taken and the third shall be retained for record.

80. Vessels to be marked and scaled.

(1) Each cask or other vessel containing liquor issued from a distillery or warehouse under clause (4) of rule 77 shall bear marks showing clearly the name of such distillery or warehouse, and the number and capacity of the cask or other vessel, and the nature, quantity and strength of its contents.

(2) Each such cask or other vessel shall be sealed by the officer-in-charge and a distinct impression of the seal shall be affixed on the pass forwarded to the Deputy Commissioner of the importing district under sub-rule (2) of rule 79.

81. Accounts of export.

Accounts of all exports shall be kept in the form prescribed by the Government by the officer-in-charge of the distillery or warehouse.

**TRANSPORT OF FOREIGN LIQUOR UNDER BOND FOR
PAYMENT OF DUTY OR FEE.****82. Condition under which transport may be made.**

Foreign liquor may be transported under a bond for the payment of duty and/or fee only to a distillery or warehouse and when foreign liquor is so transported, rule 77 to 81 shall apply mutatis mutandis.

83. Import, export and transport of spirit.

Rule 73 to 82 shall apply mutatis mutandis when spirit including rectified spirit but not including country spirit and spirit classed as foreign liquor, on which duty and/or fee imposed has not been paid in full is imported, exported or transported.

PART IV

Distillery and Warehouse

84. In the succeeding rules, unless the context otherwise requires:—

- (1) “*Absolute alcohol*” is spirit obtained from rectified spirit by removing the water present as much as possible by treatment with quicklime or potassium carbonate. The absolute alcohol of the British Pharmacopoeia should not contain more than one percent by weight of water;
- (2) “*Blending*” means the mixture of spirits or wines of different strengths or of different qualities;
- (3) “*Bottling*” means bottling as defined in clause (4) of section 2 of the Act;
- (4) “*Brewer of Sale*” means a person who brews beer from the use of any other person, at any place other than the premises of the person for whose use the beer has been brewed, and includes any licensed dealer in or retailer of beer, who brews beer;
- (5) “*Cask*” includes metal drums wherever the use of these vessels is sanctioned by the Commissioner.
- (6) “*Compounding*” means the artificial preparation of foreign liquor by the addition, to imported or locally made liquor, of flavouring matter or both.
- (7) “*Contractor*” means a person to whom the exclusive privilege:
 - (a) of supply by wholesale, or
 - (b) of manufacturing and supplying by wholesale foreign liquor to licensed retail vendors of the same has been granted under section 17 of the Act.
- (8) “*Degree of gravity*” shall be taken as equal to the one thousand part of the gravity of distilled water at sixty degree of Fahrenheit’s Thermometer.
- (9) “*Distiller*” means a person who holds a licence to work a distillery in Mizoram.
- (10) “*Distillation*” means the process of extracting spirit from anything by evaporation and condensation.
- (11) “*Distillery*” means a distillery at which a licensee is permitted by the terms of a licence granted to him by the Commissioner to manufacture spirit.
- (12) “*Fermentation*” includes natural and artificial change which pro-

duces alcohol.

- (13) "*To gauge*" means to determine the quantity of spirit contained in, or taken from, any cask, or other receptacle or to determine the capacity of cask, or other receptacle.
- (14) "*London Proof(L.P.)*" means the strength of proof as ascertained by means of 'sykse' hydrometer and denotes that spirit which at temperature of 51° Fahrenheit weights exactly 12th/13th part of an equal measure of distilled water;
- (15) "*Medicated Wines or spirit*" are wines or spirits compounded with various drugs;
- (16) "*Obscuration*" means the difference caused by matter in solution, between the true strength of spirit and that indicated by the hydrometer;
- (17) "*Over Proof (O.P.)*" means spirit of a strength greater than that of London Proof;
- (18) "*Plain spirit*" means to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added;
- (19) "*Prescribed*" or "*approved*" means prescribed or approved by the Government of Mizoram or the Commissioner;
- (20) "*Proof Gallon*" means a gallon containing liquor of strength of London Proof;
- (21) "*To Proof*" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Commissioner;
- (22) "*Recking*" means the transfer of spirit from one vessel to another;
- (23) "*Rectified spirit*" or "*Spirit of wine*" means plain spirit of strength of not less than 50% P(Fifty degree O.P.)
- (24) "*Reducing*" means the reduction of liquor from a higher to a lower alcoholic strength by the addition of pure water;
- (25) "*sophisticating*" has the same meaning as "*compounding*";
- (26) "*Still*" includes any part of a still and any apparatus whatever for distilling or manufacturing spirit;
- (27) "*Sugar*" means any saccharine substance, extract or syrup, and includes any material capable of being used in brewing, except malt or grain of any kind;
- (28) "*Supervisor*" means the Excise Officer-in-charge of a spirit warehouse;
- (29) "*Tariff rate*" means the rate of import duty prescribed in the Indian Tariff Act for the time being in force;

- (30) “*Under Proof (U.P.)*” means spirit of strength less than that of London Proof;
- (31) “*Vat*” means any vessel used for blending, reducing or storage of spirit;
- (32) “*Warehouse*” means the building erected by the Government of Mizoram or private individual as the case may be, for the storage of liquor in bond under the charge of the licensee, (contractor);
- (33) “*Wash*” means materials for distillation which is under or has undergone, fermentation by natural or artificial means.

LICENSING AND REGULATION OF DISTILLERIES

85. Application for licence.

Any person desiring to obtain a licence to work a distillery in any place in Mizoram shall apply in writing to the Commissioner giving the following particulars:—

- (1) the name or names, and the address or addresses of the person or persons applying, if a firm, the name of every partner of the firm and, if a company, the registered name thereof;
- (2) the purpose for which the distillery is proposed to be opened, specifying in detail the nature of the business which the applicant desires to carry on therein;
- (3) the name of the place in which, the site on which and the building in which the distillery is to be constructed or worked;
- (4) the number and full description of the stills, vats and other permanent apparatus which the applicant wishes to work or set up, and the size and capacity of such still, etc;
- (5) the date from which, in the event of a licence being granted to him, the applicant proposes to commence working the distillery;
- (6) the amount of security which the applicant is ready to furnish for the due performance of the conditions on which a licence may be granted to him;
- (7) a correct plan of the building which he intends to use or to contract for his distillery, and a plant showing the position of stills, vats and other permanent apparatus therein, and a list of storerooms, etc; connected therewith.

86. (1) Consideration of application.

On receipt of the application, and after consulting the Deputy Commis-

sioner of the district in which the distillery is proposed to be opened regarding the suitability of the site and buildings, if there be any already and no any other points, and on receipt of the Deputy Commissioner's opinion and after such further inquiry as he deems necessary, the Commissioner shall decide whether the licence for the opening of the distillery should be granted or not. The number of distilleries which can be allowed to be opened in Mizoram mainly for the supply of foreign liquor is limited and in deciding whether a licence for the working of a distillery is to be granted or not, the Commissioner will take into full consideration the purpose for which it is proposed to open the distillery and the demand or necessity for such a distillery.

(2) Purpose for which a distillery may be opened.

Distilleries may be opened for —

- (a) Supply of foreign liquor;
- (b) Supply of spirits for the manufacture of chemicals, medicated articles, etc., or for other industrial purposes, or
- (c) for the above two purposes combined.

(3) If the Commissioner sanctions the opening of a distillery, he shall so inform the applicant and the Deputy Commissioner of the district in which the distillery is to be opened.

(4) Construction of distillery – Plan – Licence to be granted by Commissioner – Applicant to carry out necessary additions or alterations.

The applicant shall then be called upon to make arrangements for the construction of the distillery. Upon completion of the building and after the stills and other appliances and apparatus have been set up, he must deposit two fresh copies of the plans with the Deputy Commissioner, who shall cause them to be verified in any manner he thinks proper, and then submit one copy to the Commissioner for examination and for comparison with the plans first submitted, and for any further verification he may think necessary. After final approval, the Commissioner, shall grant a licence to the applicant in the prescribed form. The applicant shall be bound to conform to the wishes of the Commissioner within a reasonable time to be fixed by that officer regarding any addition or alteration to the buildings, stills, vats or other permanent apparatus or plant which he considers necessary, whether before or after the final plans are submitted, for the proper security of the revenue or to render illicit practices impracticable.

(5) Applicant to carry out necessary additions or alterations to buildings, stills etc. required previous sanction of Commissioner.

No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plants finally submitted by the applicant shall be made without the previous sanction of the Commissioner obtained through the Officer-in-charge and the Deputy Commissioner. If the Commissioner so directs, such additions or alterations may be permitted by the Deputy Commissioner subject to the Commissioner's approval. When any such additions or alterations are made fresh plans must be submitted to the Commissioner through the Deputy Commissioner with a certificate from the Officer-in-charge that they are correct.

(6) Commissioner may at any time verify description and plans.

It will be opened to the Commissioner to verify at any time any of the descriptions and plans above mentioned, and on proof of error, to require fresh ones to be submitted for sanction. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. Sanction to the plant may be withheld until any point in respect of which they differ from plans already sanctioned has been rectified to the satisfaction of the Commissioner. The distiller shall be bound to carry out such rectification within a reasonable time to be fixed by the Commissioner.

87. Security deposit and execution of bond.

For the observance of the conditions of the licence and of these rules and for the payment of all sums which may become due to Government, by way of duty, fees, fines or otherwise under these rules, the distiller shall execute a deed hypothecating to Government his vat, pipes, pumps and all other apparatus including bottling plant, bottles, etc. together with the stock of liquor stored at any time during the currency of the licence in the distillery and if so required by Government shall also deposit at the time of signing the counterpart to the licence such amount as the Government may direct.

88. Annual renewal of distillery licence.

The licence for a distillery must be renewed annually. Such renewal will be granted by the Commission.

89. Establishment and their cost.

The distiller shall employ such officers and establishment as the Commis-

sioner may direct to the charge of distillery. The cost of such officers and establishment shall be borne by the owner of the distillery. The licence shall pay to the Government at the end of each calendar month such establishment charges as may be determined from time to time by the Commissioner. These amounts shall be in addition to any other fees payable under the Mizoram Excise Act, 1973 and shall not exceed the amount the total actual cost of the Excise Staff employed for the purposes of this rule.

90. Quarters for establishment – Office furniture

The distiller shall provide suitable quarters, to the satisfaction of the Commissioner, for the officer-in-charge proximity to the distillery, and shall keep the same and the appurtenances thereto in proper repair. He shall also supply such office furniture as may be required for the use of the officers within the distillery.

91. Distillery to give notice to commencement of working.

Every proprietor or manager of a licenced distillery must give at least fifteen days notice in writing to the Commissioner, of the date on which he proposes to commence working the distillery, and at least one month's notice before he ceases to work it.

92. Power to withdraw establishment.

In case a distiller shall cease distilling or issuing spirits for a period exceeding one month, the Commissioner may withdraw the establishment stationed at the distillery and may prohibit all further distillation and issue of spirits until the distiller has give him fifteen days' notice in writing of the date on which he proposes to recommence distilling or issuing spirits as the case may be.

93. (1) Arrangements of stills, etc.

The distiller shall so arrange his stills that spirit shall discharge into closed and locked receivers of such patten that no spirit can be removed from them unless they are unlocked. The Commissioner may enquire the distiller to affix to any receiver and apparatus which will prevent the supply and discharge cocks being open at the same time. Every pipe used for conveying spirit or feints must be so fixed and placed as to be visible throughout its entire length and shall, if the Commissioner so direct, be coated with oil paints of a particular colour, and all joints thereof shall be sealed in such manner as the Commissioner may prescribe. If the condensing worm is made of copper, or if the spirit passes through pipes wholly or partly made of copper, such measures as the commissioner may direct shall be taken by the distiller in order to protect the liquor from serious contami-

nation by the copper.

(2) There shall be no opening to any still, condenser or refrigerator, except –

- (a) for connection with the wash back or spirit receivers,
- (b) properly – secured air cocks or air valves of number and description approved by the Commissioner.

(3) Fastenings for Locks.

The distiller shall provide and maintain suitable and secure fastenings, wherever the Commissioner may deem necessary, to all stills, spirit receivers, vats and other receptacles, fermentation-rooms, store-rooms, pipes etc; to the satisfaction of the Commissioner, for the attachment of locks to be provided by Government. The keys of all such locks shall be retained by the officer-in-charge. The distiller shall attach his own locks to all rooms used for the storage of spirit and may, if he so desires, also attach his own lock to any other fastening but shall be bound immediately to remove such locks when required by the officer-in-charge, to allow free inspection.

(4) Glass safe sampling.

The distiller shall, if the Commissioner so direct, provide between the stills and the spirit receivers a glass safe by which the quantity and strength of the spirits which are running will at any moment be visible to the operator, or a sampling apparatus so constructed that for every samples drawn off an exactly equal quantity shall be discharged into a closed and lock receptacle. If required, both a safe and sampling apparatus shall be provided. The distiller shall also, if so required, provide branch pipes fitted with lock by means of which spirits of different strength and qualities may be diverted into separate receivers.

(5) Closed pipes for conveyance of spirit from receivers to store-room.

The stills, receivers and vats shall be so arranged that the spirit may be conveyed from the receivers to the store room through close pipes. All pipes and all joints thereof shall be secured and sealed to the satisfaction of the Commissioner.

(6) Receivers and vats to be provided with dipping rods and to be gauged.

All receivers and vats in the distillery must be so placed as to admit of the contents being accurately gauged or measured and must be fitted to the satisfaction of the Commissioner with proper dipping rods so adjusted to fix dipping places that the contents thereof at fifth of a centimeter of depth may at any time be ascertainable. The receivers and vats shall also be gauged in such manner as the Commissioner may, from time to time, direct; and no vessel shall be used as a receiver or store vat until it has been gauged and the gauging has been checked by such officer as the Commissioner may appoint. Records of the dimensions of such vessels shall be maintained in accordance with rules prescribed by the Commissioner.

(7) Cocks.

Every cock kept or used in a distillery shall be of such pattern and constructed in such manner as the Commissioner may from time to time direct.

(8) Rooms and vessels to be marked and numbered.

The distiller shall cause to be painted with oil colour and shall keep so painted upon the outside of every room or place and upon a conspicuous part of every vessel and utensil the name of such room, place, vessel or utensil, according to the purpose, for which it is to be used, and when more than one room place vessel or utensil is used for the same purpose, he shall also paint a progressive number on each, beginning with the number one.

94. Vessels for storage

Spirit shall be stored in sound vessels. Each vessel shall bear a serial number, painted or cut thereon. Its external parts must also be clearly visible.

95. Dipping place or level of vessel not to be altered.

The distiller shall not cause or allow the dipping place or level of any vessel to be altered, or any device to be used to deceive the officer-in-charge in taking the gauge of any vessel, or to prevent him from taking a true account of all wash of spirit in any vessels.

96. Materials.

The materials, or bases, to be used in distilling spirit, shall only be of such descriptions as are generally approved by the Commissioner. All materials used must be of good quality, and no ingredients noxious to health be used in distillation or added to the spirits intended for human consumption.

97. (1) Wash not to be removed from distillery.

The distiller shall only distil wash which has been prepared within the distillery, and no wash (except spent wash from which all alcohol has been extracted) shall be on any account removed from or allowed to pass out of the distillery, except sealed samples forwarded by the officer-in-charge to the Chemical Examiner under the general or special order of the Commissioner.

(2) No wash or spirit to be brought into distillery.

Except with the written permission of the Commissioner, no wash or spirits not prepared or manufactured in the distillery shall be brought into the distillery.

(3) Wash to be conveyed directly from wash backs to still.

All wash made in the distillery shall be fermented in the wash backs and shall be conveyed directly there from into the still.

(4) Redistillation.

Except with the written permission of the Commissioner, the distiller shall not redistill any spirits other than those which remain in the feints or weak spirit receiver attached to the still and which have not been removed therefrom.

98. Strength of spirit manufactured to be regulated by Commissioner.

The spirits manufactured in the distillery shall be distilled above or below such strengths and shall be subject to such periodical analysis as the Commissioner may direct, and the licensee shall be bound to take steps to remedy any defects in his product which the Commissioner may consider material.

99. Notices**(1) Declaration of proof spirit in wash.**

The distiller shall give such notice in writing as the Commissioner may prescribe of the transfer of spirit from the spirit receivers to the spirit store-room and of wash from the fermenting vessels or wash backs to the still. He shall also state the percentage of proof spirit contained in the wash immediately before the distillation thereof. This percentage shall be determined by means of instruments approved by the Commissioner.

(2) Periodical stoppage of distillation.

The distiller shall comply with such order as may be prescribed by the Commissioner for the periodical stoppage of distillation for the purpose of ascertaining the quantity of spirit distilled from the quantity of wash passed into the still.

100. Transfer of spirit from receiver to store-room.

All spirit collected in the receivers shall be transferred or conveyed into the spirit store-room without unnecessary delay provided that no spirit shall be so transferred between 6 p.m. and 6 a.m.

101. (1) Hours of work.

All operations in a distillery requiring the presence of an officer of the Excise Department, shall be stopped on Sundays and public holidays declared as such by the Government. In a distillery, the distiller shall so arrange his operations that no officer of the Excise Department need ordinarily be on duty for more than six hours on any working day.

(2) Overtime fees.

An officer of the Excise Department required to be on duty in a distillery on a Sunday or any other public holiday mentioned in sub-rule (1) or for more than six hours on any working day shall be entitled to overtime fee at such rates as may be fixed from time to time by the Government. The amount payable as overtime fee shall be recovered from the distiller.

(3) When distillations is carried on at night and at all times when an officer of the Excise Department is not present, the distillery gate shall remain locked provided that on Sundays or public holidays mentioned in sub-rule (1) the registered servants of the distiller may be allowed ingress and egress between sunrise and sunset.

102. Daily accounts to be kept by distiller.

The distiller shall keep accurate and regular daily accounts showing:—

- (1) the quantity and description of materials used,
- (2) the quantity of wash and spirit manufactured,
- (3) the quantity of wash used,
- (4) the quantity of spirit passed out, and
- (5) the quantity of wash and spirit in store.

Under the last head the quantity of spirit remaining in stock in each cask,

vat or other receptacle shall be shown. Such accounts shall be opened at all times to inspection by the Excise Officer-in-charge or other Excise Officer authorised by the Commissioner, and by all superior Excise Officers.

WAREHOUSE FOR FOREIGN LIQUOR.

103. Foreign liquor warehouse.

(1) Warehouse for the supply of foreign liquor to retail vendors may be established by the Commissioner at convenient places at the expense of Government or at the expense of a licensed wholesale vendor of foreign liquor.

Such warehouse shall be supplied with foreign liquors by such licensed distiller of foreign liquor under rule 86 and the warehouse shall be in-charge of an Excise Officer.

Provided that the Commissioner may, if he so thinks fit, permit foreign liquor to be received into a warehouse from sources other than those distilleries working in Mizoram.

(2) The provisions of rules 89 and 90 shall, mutatis mutandis, apply to warehouse established at the expense of licensed wholesale vendor.

104. Private warehouse.

Person desirous of obtaining license to establish private warehouse, for the deposit and storage of spirit other than country spirit without payment of duty or fee shall apply to the Commissioner who shall not grant the licence without proper verification.

Rules 85 to 87 shall apply mutatis mutandis to such application, except that the amount of the Security shall be Rs. 5000/-.

105. Establishment for supervision of private warehouse.

The Commissioner shall employ such officers and establishment as he may require to the charge of a private warehouse. The cost of such officers and establishment shall be borne by the owner of the warehouse. The licensee shall pay to the Government at the end of each calendar month such establishment charges as may be determined from time to time by the Commissioner. These amounts shall be in addition to any other fees payable under the Mizoram Excise Act, 1973 and shall not exceed the amount the total actual cost of the Excise Staff employed for the purposes of this rule.

106. Rules applicable to warehouse.

Rules 88, 90, 91 and 92 shall apply, mutatis mutandis, to private warehouses, and Rule 93 (6), 93(7), 94 and 95 to all warehouses.

107. Warehouse under joint lock of officer and licensee, etc.

Every warehouse shall be under the joint lock and key of the officer-in-charge thereof and of the distiller or licensee of the warehouse of the authorised representative of the aforesaid persons. The lock used by the officer-in-charge shall be a Government lock and the key shall remain in his personal custody.

108. What spirits may be received into warehouse.

No spirits shall be received into any warehouse unless accompanied by a pass from the officer-in-charge of the distillery or of the warehouse from which they have been transferred, or by a special permit authorising their receipt into the warehouse or, if the spirits be imported, by a permit from an officer duly authorised to grant permits for the transport of imported spirits. All spirits received into warehouse shall be gauged and proved on arrival, and the distiller shall thereupon become responsible under Rule 119 of these rules for the quantity and strength of the same.

109. Vessels for conveyance of spirit to warehouse.

Spirits intended for a warehouse shall be conveyed in sound and water-tight casks approved metal vessels on which shall be painted in white oil paints, in letters not less than 2.5cm high, the number of the cask or vessel, its capacity to the nearest tenth of litre, and the name of the distillery or warehouse from which it has been issued. Marks other than those specified above shall be obliterated.

110. Procedure to be observed on arrival of spirit at warehouse.

Immediately on arrival of a consignment at the warehouse, the officer-in-charge shall open the vessels and gauge and prove the spirit in each vessel. If any deficiency in excess of the quantity allowed by rule 111 is found to have occurred in any vessel after measurement by such method as may from time to time be prescribed by the Commissioner, the whole contents of the vessel shall, if the distiller licensee of the warehouse or the authorised representative of the aforesaid persons so desires, forth with be measured by litre measures, and the quantity thus ascertained shall be accepted as correct. He shall then note the results in the prescribed registers, and also on the pass covering the consignment. One copy of the pass with the entries of receipt shall be immediately returned to the

officer who issued the consignment, and the other copy with the entries thereon shall be kept in the warehouse.

111. (1) Allowance for loss in transit.

An allowance shall be made for the loss in transit by leakage and evaporation of spirit transported or exported under bond up to the maximum quantities shown below.

		Maximum quantities of allowance	
		Wooden Vessels Percent	Wooden Vessels Percent
(a)	For a journey of not greater duration than two days	2	$\frac{1}{2}$
(b)	For a journey of duration exceeding two but not exceeding nine days	3	1
(c)	For a journey of duration exceeding nine but not exceeding eighteen days	4	$1 \frac{1}{2}$
(d)	For a journey of duration exceeding eighteen days	5	2

Duration of transit is to be reckoned from the date of issue from distillery (or warehouse) to the date of arrival at the receiving warehouse.

(1) Consignments of spirit to be examined and received with promptitude

The officer-in-charge of the warehouse shall examine and take into stock consignments of spirit with as little delay as possible.

Provided that, if in any case, the temperature of the spirits on arrival at their destination is found to be lower than that when they were despatched, a further allowance shall be made, if necessary, of .05 of a London Proof Litre percent for every degree Fahrenheit of difference between the two temperatures, in addition to any allowance that may be made under this sub-rule.

(2) Method of calculation.

The allowances made under this rule shall be determined by deducting from the quantity received at the place of destination, both quantities being stated in terms of London proof litres, and shall be calculated on the quantity of spirits contained in each vessel comprised in a consignment.

(3) Excess wastage to be reported to Commissioner.

If the report of the office by whom a consignment of spirit transported, or exported under bond has been gauged and proved on arrival at its destination, should show that wastage to a greater extent than that indicated in a sub-rule (1) has occurred, the distiller or licensee of the warehouse transporting or exporting the same shall be liable to pay duty or fee at the rate imposed under the Act on so much of the deficiency as is in excess of the allowances referred to in sub-rule (1).

Provided that each case of excess deficiency shall be reported to the Commissioner for orders, and the Commissioner may, in his discretion on good cause being shown, remit the duty and fees or fees leviable on such deficiency.

(4) Duty and fee on excess deficiency.

Duty or fees on deficiency of spirits in excess of the allowances referred to in sub-rule (1) shall, if levied, be realised, by the Deputy Commissioner of the District in which the distillery or warehouse from which the spirits were despatched is situated.

112. Bond for conveyance of spirit to a warehouse.

Spirit intended for a warehouse is conveyed thereto under bond, and at the sole risk and responsibility of the distiller or licensee of the warehouse. The bond is discharged when the spirit has been deposited in the warehouse and has been duly gauged and proved by the officer-in-charge and after the duty and fees or fees on the excess deficiency, if any, has been realised.

113. Storage of spirit in warehouse.

Spirit supplied to a warehouse shall be stored in cases or vats or wood of other material approved by the Commissioner. The distiller or licensee of the warehouse shall supply these articles, and all other appliances which may be required for the blending, reducing or issue of spirit, and shall bear the cost of storing, blending or reducing the spirit.

114. Casks or vats.

Casks or vats must be of such number and capacity and set up according to such design and marked in such manner as the Commissioner may, by general or special order direct.

115. Hours of work in warehouse.

(1) Government warehouse shall ordinary be opened for six hours daily but when necessary may be kept open longer. The hours of opening and closure shall be fixed by the Commissioner. In case of urgent necessity the Commissioner may direct that a warehouse shall not be closed on any particular day.

(2) A private warehouse referred to in Rule 104 shall not be opened except during such hours as may be fixed by the Commissioner. The provisions of such rules (1), (2) and (3) of Rule 101 shall apply mutatis mutandis, to such warehouse.

116. Accounts to be maintained by distiller and license.

The distiller or licensee of a warehouse shall keep regular accounts in the warehouse showing the quantity and strength of spirits received in, issued from, and remaining in, the warehouse. Such accounts shall be opened at all times to the inspection of the officer-in-charge and of all superior Excise Officers.

GENERAL PROVISIONS RELATING TO DISTILLERIES AND WAREHOUSES.**117. Separate licence necessary for compounding and bottling.**

The manufacturer of foreign liquor shall take out separate compounding and bottling licence in accordance with the rules, if such operation is carried on, all processes connected with the bottling, flavouring, blending, reducing or colouring of foreign liquor shall be conducted under the supervision of the officer-in-charge in a separate building within the distillery or warehouse enclosure.

118. Addition of saccharine etc., prohibited.

No saccharine or other matter of such a nature as to obscure the indications of the hydrometer shall be introduced into spirits. Spirit so treated shall be liable to forfeiture.

119. Periodical stock taking and levy of duty on excess deficiency.

The Superintendent of Excise or in his absence the officer-in-charge of the distillery or warehouse will take stock of all spirit in the warehouse on the last day of March, June, September and December in each year, or on the last proceeding open day, if the last day be a Sunday or holiday prescribed under rule 115 and the distiller or licensee shall pay to the Government duty at the rate imposed under the Act.

120. Procedure for stock taking.

For taking periodical stock, the gauging of spirit, in vats or casks may be done by dip-rod measurement or by weightment. Whenever, by bung-rod measurement, the deficiency in any cask is found to be excessive, the whole contents of the cask shall be promptly measured by litre measurer and the actual deficiency accurately ascertained.

121. Government not liable for loss etc. of spirit in distillery and warehouse.

Government shall not be held responsible for the destruction, loss or damage, by fire, theft or any other cause whatsoever, occurring to any spirit stored in the distillery or warehouse or in gauging, weightment or proof. In case of fire or other accident, the officer-in-charge of a distillery or warehouse shall immediately attend to open it at any hour by day or night.

122. Smoking and naked lights prohibited.

Smoking or the use by any person whatsoever within a distillery or warehouse of naked lights of any description is prohibited. Closed lanterns only shall be used.

123. Admittance of persons into distillery and warehouse.

Distillery and warehouse shall be opened only for the entrance and exit of persons who have business within them. Except with the permission of the Commissioner no one except superior officers of other Government departments, distillers and licensees of warehouse, their servants, and licensed vendors who have come to purchase spirits, shall be allowed to enter the premises on any pretext. A register shall be kept of the names of all persons employed by distiller or licensee of warehouse, and all recognised employees will be supplied with passes for ingress and egress.

124. Election of undesirable persons.

The Officer-in-charge of a distillery or warehouse may eject and exclude from the premises any person whom he shall find to have committed, or to be about to commit, any breach of these rules or of the provisions of the Act, or who shall be intoxicated, riotous or disorderly. All action taken by any such officer under this rules shall forthwith be reported by him in writing to his official superior.

125. Distiller etc. bound by provisions of Act and rules and special order.

Distiller and licensee of a warehouse shall be bound by the provisions of the Act, and by all rules for the management of distillery and, warehouse, or for issue of spirit there from, which may be prescribed under the Act from time to time, and by all special orders which may be issued by the Commissioner regarding any particular distillery or warehouse, and shall cause all persons employed by them to obey all such rules.

126. Responsibility for breaches of rules by servants.

If it comes to the knowledge of the distiller or licensee of a warehouse that any person employed by him in the manufacture, storage, receipt, blending, reducing or issue of spirits has committed any breach of the Act, or of the engagements entered into by him, it shall be his duty to report the matter to the officer-in-charge and to comply with the directions of that officer respecting the continued employment of such person. The officer-in-charge shall report the matter together with the action taken by him to the Commissioner or Superintendent of Excise.

127. Disposal of liquor on expiry of licensee.

(1) On the expiry of the licence either on account of expiry of the term, or on account of cancellation or suspension, the Commissioner may take over or permit the successor of the distiller or licensee of the warehouse, as case may be, to take over the balance of liquor in the distillery at cost price, or may require the distiller or licensee of the warehouse, as the case may be, forthwith to remove all liquor remaining within the distillery or warehouse on payment of duty and fees or fees in full.

(2) If he shall fail so to remove all spirits within ten days of the receipt of written notice from the Commissioner, the cost of any establishment which it may

be necessary to employ at the distiller or warehouse, may be recovered from the defaulter; and if he shall fail to do so within one month, the spirits shall be liable to forfeiture at the discretion of the Commissioner.

ISSUE OF SPIRITS FROM DISTILLER AND WAREHOUSE

128. (1) Issue of spirit under bond and on payment of duty.

Spirits may be removed from a warehouse to which a bonded manufactory as aforesaid, is attached, —

- (i) under bond for payment of duty or pass fees as the case may be, only to the bonded manufactory, as aforesaid and to such other warehouse as the Commissioner may permit by an order in writing; and
- (ii) on payment of duty or pass fee, as the case may be, only in accordance with the terms and conditions of the licence granted in that behalf.

(2) Without payment of duty and fee or fees.

Spirits other than India-made foreign liquor may be removed from distillery and warehouse without payment of duty and pass fee or fees and without bond —

- (a) If issued to hospital, dispensaries and other medical institutions under Government management or supervision, the indents being signed or countersigned by Director of Health Services, Civil Surgeon or Medical Superintendent of the hospital concerned as the case may be;
- (b) if issued to hospitals, dispensaries and other medical institutions, not under Government management or supervision but specially authorised by the Commissioner to obtain supplies of such spirit without payment of duty and pass fee or pass fees, the indents being signed or countersigned by the Medical Superintendent of such hospital, dispensary or institution;
- (c) if issued to veterinary institutions, the indents being, signed or countersigned by an officer of or above the rank of an Assistant Director of the Veterinary Department.
- (d) if issued to any local body for bona fide public health work, the indent being signed or countersigned by the District Health Officer; or
- (e) if issued to any educational institution for laboratory use or to any institution or person for research in the public interest or for development of science or industry, the indent being signed or countersigned by the head of the institution or by the person making research as the case may be, with the previous approval of the Commissioner. Supply of such spirit without payment of duty and pass fee or pass fees under all the sub-

clauses of this sub-rule shall be made in accordance with the terms and condition of a permit granted by the Deputy Commissioner.

129. Gauging and proving before removal.

No spirits shall be removed from any distillery or warehouse until they have been gauged and proved by the officer appointed for the purpose. The gauging of spirits may be made either by actual measurement or weighment.

130. Pass for removal of spirits.

(1) Except when spirit is removed from a warehouse to a bonded manufactory under sub-rule (1) of rule 128, no spirit shall be removed except under a pass granted by the Deputy Commissioner or the Officer-in-charge in the prescribed form on payment of fees, if any, fixed for such pass and subject to the provision of these rules.

(2) A pass shall be granted on presentation of a requisition therefore by or on behalf of the licensee of the distillery or warehouse,

(3) In regard to spirit other than denatured spirit, such pass shall be granted also on proof of execution of bond by the person permitted to remove spirit under bond or on proof of payment of the prescribed duty or pass fee, as the case may be, or on production of a permit granted by the Deputy Commissioner under sub-rule (2) of rule 128.

(4) In regard to denatured spirit such pass shall be granted on production of proof that the person to whom denatured spirit is supplied is entitled to receive and possess it.

(5) The pass shall be prepared in triplicate. One copy of the pass shall be delivered to the transporter or the exporter to accompany the consignment, the second copy shall be forwarded to the Deputy Commissioner of the district to which the spirit is to be taken and the third copy shall be retained for record.

131. To whom spirits may be issued on payment of duty of pass fee for local consumption or use.

Spirits other than denatured spirits may be issued for local consumption and use only:—

(1) in the case of foreign liquor, to licensed vendors of such liquor;

(2) in the case of rectified spirit —

(i) to a chemist or druggist requiring such spirit for the manufacture of drugs, medicines or chemicals and holding a permit from the Deputy Commissioner to obtain such spirit from the distillery or warehouse.

- (ii) to a holder of permit to obtain such spirit for the purpose of manufacture of medicinal and toilet preparations which do not contain alcohol;
- (iii) to a holder of permit to obtain such spirit for use for scientific purposes;
- (iv) to a holder of permit to obtain such spirit for any purpose other than a scientific purpose mentioned above or the purpose of manufacture of medicinal and toilet preparations which do not contain alcohol;
- (v) to a chemist or druggist holding a licence for the retail vend of such spirit, or
- (vi) to a person holding, —
 - (a) a licence for the compounding and blending of foreign liquor, or
 - (b) a licence for the manufacture of colouring and flavouring substances.

132. To whom denatured spirits may be issued.

Denatured spirit may be issued only to persons licensed to sell such spirit or to possess such spirit in excess of the quantity fixed as the limit for private possession.

NOTE : Bad and unsuitable spirit should never be issued.

133. Issue of foreign liquor on payment of duty or pass fee for ex-port outside Mizoram.

(1) The Commissioner will be competent, when so necessary for conserving the stock of foreign liquor or local consumption, to regulate its issue for export to another state. The provisions of Rule 35, 36, 37 and 39 shall apply mutatis mutandis, for the export of Foreign liquor to another States in India.

(2) The pass which accompanies the consignment of foreign liquor, issued for export, or a true copy thereof shall be returned to the Deputy Commissioner or Excise officer-in-charge who granted the pass with a certificate, signed by the Superintendent of Excise of the district where the foreign liquor is exported, stating the quantity that has actually reached the destination and, in case there is difference between the quantity that has reached the destination and the quantity that has been shown in the pass, recording the reasons for the difference, within two months from the date of grant of the pass or such longer period, not

exceeding another two months, as the Excise Officer-in-charge may allow on good grounds being shown to him.

(3) In case the pass or a true copy thereof with a certificate as above is not returned or in case there is a short receipt of liquor at the destination, the licensee of the distillery or warehouse shall pay the duty imposed under the Act of these Rules in respect of the entire quantity of liquor mentioned in the pass or the quantity of liquor which has been received short at the destination, as the case may be, unless the Commissioner exempts the payment in full or in part on good grounds being shown to him.

LICENSING AND REGULATION OF BREWERIES. PREMISES AND LICENCES.

134. (1) Application for brewing licence.

Every brewer for sale and every brewer of beer for private consumption shall, before he begins to brew, deliver to the Commissioner through the Superintendent of Excise of a district, a description in writing, signed by himself, of all premises, rooms, places and vessels intended to be used in his business, specifying the purpose for which each is to be used, and the distinguishing mark of each.

(2) Execution of bond pledging land, vats etc.

(i) Before granting a licence to a brewer for the first time and also before renewal of such licence each year the between shall execute a bond in the prescribed form pledging the land, brewery premises, vats and all installations, apparatus and utensils employed in the manufacture of beer and the stock in trade for due discharge of all payments which may become due to the Government during the licensing period and for due observance of all the rules framed in the matter relating to a brewery.

(ii) All such premises, rooms, places and vessels shall either be owned or held on valid permit/patta by the brewer.

(iii) On the outside of the door of every room and place in which the business is carried on, and on some conspicuous part of each of the a foresaid vessels, there shall be legibly painted in oil colour the name of the vessel, utensils, room or place according to the purpose for which it is intended to be used. If more than one vessel is used for the same purpose, each shall be distinguished by a progressive number.

(3) Inspection of premises and grant of licence.

Before the licence to brew is granted an Excise Officer authorised by the Commissioner shall inspect the premises, etc., compare the same with the particulars stated in the aforesaid written description and certify accordingly. The licence shall be granted by the Commissioner if the description be found satisfactory (and the title of the applicant to the premises, room, places and vessels mentioned in the description be found to be established) and the applicant be considered a fit person to receive a licence.

(4) Licence to be renewed annually.

The licence for a brewery must be renewed annually.

The provisions of sub-rule (1), (2) and (3) shall apply mutatis mutandis to an application for the renewal of the licence, and such renewal shall be granted by the Commissioner if the applicant continues to satisfy the conditions for the grant of a licence specified in sub-rule (3).

135. Hours of work and overtime fees.

The provision of rule 101 regarding the hours of work and overtime fees shall apply mutatis mutandis to a brewery licensed under rule 134 in respect of the Excise Officers and establishment employed there at as they apply to a distillery in respect of officers of the Excise Department.

SUGAR**136. Storage and use of sugar.**

All sugar shall be stored in a room specially set apart for it and duly described as a "Sugar Store". No sugar shall be removed from the sugar store into any other part of the brewery except in pursuance of an entry under Rule 139 for use in a brewing.

VESSELS**137. Manner of fixing vessels.**

Mash tuns, underbacks, wort receivers, coppers and collecting and fermenting vessels shall be so placed and fixed that the contents can be accurately gauged or measured.

138. (1) Marking

The name and number so each vessel shall be legibly painted in oil colour on some conspicuous part thereof, according to the purpose for which it is intended to be used.

(2) Position etc. not to be altered without notice.

The brewer shall not being to construct, nor alter the shape, position or capacity of, any mash tun, underback, wort receiver, copper, collecting or fermenting vessel, or other brewing vessel, without giving two days' previous notice in writing to the Excise Officer. When the alterations have been completed, or the additional vessel or vessels have been constructed, the brewer shall deliver a description of the same in accordance with the sub-rule (1) of rule 134.

BREWING BOOK.**139. Particulars to be entered in brewing book.**

The Excise Officer authorised by the Commissioner shall deliver to every brewer a book in which the brewer shall enter in the proper columns at least twenty-four hours before beginning, to mash any malt, etc., or to dissolve any sugar, the day and hour of brewing, with the date of making the entry, and at least two hours before the time entered for mashing or dissolving, he shall enter separately the quantity of malt and unmalted corn, rice, rice grits, flaked rice, maize grits, flaked maize and other similar preparations and of sugar to be used and the hour when all the worts will be drawn off the grains in the mash tun.

140. Notice before brewing.

The Commissioner may require any brewer to send to the proper officer, 48 hours before brewing, a written notice of his intension to brew.

141. Further entries in brewing book.

The brewer shall also enter in the same book prescribed under rule 139 of the quantity and gravity before fermentation of the worts collected, the number and description of the vessel or vessels in which the worts were collected, and the date and hour when the entry is made. Such entry shall be made within one hour after the collection has been completed.

142. Brewing book to be kept on premises.

The brewer shall enter the true original gravity of the worts, and he shall keep the book on the premises entered in the description referred to in Rule 134,

at all times accessible to the officer and ready for his inspection.

143. Saccharometer.

An approved saccharometer and tables shall be used to ascertain the quantity of worts by relation to gravity.

144. Highest account of worts to be charged with duty.

The highest account of worts shall be accepted and charged with duty, whether it be that entered by the brewer or that found by the officer after the entry of the worts collected has been made.

145. Determination of original gravity.

When fermentation has commenced in any worts so that the original gravity can not be ascertained by the saccharometer such gravity shall be determined if necessary, by the Chemical Examiner in such manner as shall be approved by the Commissioner.

146. Increase in original gravity.

If at any time the original gravity of any worts contained in the collecting or fermenting vessels shall be found to exceed by five degrees that entered by the brewer, or ascertained by the officer, the Commissioner may deem such worts to be the produce of a fresh brewing and charge duty accordingly.

147. Brewing book Government property.

The brewing book is the property of the Government.

148. Altered or false entry in brewing book.

The brewer shall not cancel, obliterate or alter any entry or make any entry which is untrue in any particular.

149. Mode of payment of duty.

(i) Duty on worts shall become due immediately on being charged. The licensee shall maintain a Personal Ledger Account in accordance with the direction issued by the Excise Commissioner in the matter for the purpose of maintaining a current account of the duties payable by the licensee, wherein the licensee shall deposit sums at periodic intervals sufficient for day-to-day deduction of duty therefrom in respect of the wort accepted and charged to duty. No wort shall be mixed up with yeast and no subsequent operations relating thereto shall be carried on till the duty in respect of such wort has been credited in favour of the

Government through such Person Ledger Account.

(ii) For the purpose of charging duty 90 percent of total volume of wort shall be deemed as equivalent to the volume of beer to be charged with duty.

(iii) No beer shall be removed from a brewery except on prepayment of duty in the manner stated in sub-rule (i) and (ii) and under authority of a transport or export pass as the case may be, issued by the Excise Officer-in-charge of the Brewery.

150. Concealment of worts, etc.

The concealment of worts or beer, and the fraudulent increase of quantity or gravity, after an account has been taken and the duty has been charged, entail penalties imposed under the Act.

WAREHOUSE FOR BEER.

151. Establishment of private warehouse.

Licence to establish a private warehouse for the deposit and storage of beer without payment of duty may be granted to a brewery or any other person in the manner and subject to the provisions as detailed below :—

- (i) Beer may be deposited and stored in the warehouse only for the purpose of export or for removal to another bonded warehouse for the purpose of export or for issue to licenced vendors. The beer should be in properly sealed and capsuled bottle with labels, containing inscription of the words ‘Not for sale in Mizoram’ in bold letters running throughout the length of the label if the beer is to be exported.
- (ii) A privilege fee of 6 paise for each quart bottle and 3 paise for each pint bottle of beer shall be paid by the licensee for deposit and storage of beer in the warehouse without payment of duty. The Excise Officer-in-charge of the warehouse shall allow storage of beer therein only on prior realisation of the privilege fee through a Personal Ledger Account to be maintained by the licensee for the purpose.
- (iii) When a private warehouse is established by a person who is himself a brewer he may remove beer in properly sealed and capsuled bottle with labels bearing the inscription mentioned in sub-rule (i) from his brewery to the private warehouse in the manner stated below :—
 - (a) The Excise Officer-in-charge of the brewery shall, on receipt of an application from the brewer in the prescribed form, issue the requi-

site quantity of beer in bottles under cover of a transport pass issued to the brewer in duplicate.

- (b) The Excise Officer-in-charge of the private warehouse shall, on receipt of the consignment of beer and the transport pass, check up the description and number of the bottles, enter the quantity received on both the copies of the transport pass and return one copy to the Excise Officer-in-charge of the brewery.
- (c) On receipt back of the transport pass mentioned above the Excise Officer in charge of the brewery shall credit to the brewer by adjustment in the Personal Ledger Account maintained by him as referred to in rule 149 and amount equal to the amount of duty leviable on the quantity of beer received by the Excise Officer-in-charge of the warehouse had the beer been meant for sale in Mizoram.
- (iv) Rules 104 to 130 applicable in case of a bonded foreign liquor warehouse established by a private person shall apply *mutatis mutandis*, in the case of a Bonded Beer Warehouse;

Provided all wastage in transit and storage shall be charged to duty unless the Commissioner of Excise directs otherwise in any case.

MODE OF WORKING

152. Collection and removal of worts.

All worts shall be removed successively and in the customary order of brewing to the underback, coppers, coolers and collecting or fermenting vessels, and shall not be removed from the last named vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected.

153. Time for collection of worts.

All the produce of a brewing shall be collected in the collecting or fermenting vessels within twelve hours from the time when the wort has commenced running in to the collecting or fermenting vessel.

154. Brewing to be kept separate.

The total produce of brewing shall be kept separate from the produce of any other brewing for sixteen hours, unless an account of such total produce has been taken by the officer.

155. Mixing of worts.

No produce of any brewing shall be mixed with that of any other brewing except in the store vats or casks, unless the brewer has given previous notice in writing in the brewing book of his intention to mix worts in the fermenting vessels and specifies in writing the quantity and gravity of the worts when mixed.

156. Vessels not to be used for returned beer, etc.

No returned beer or fermented liquor shall be put into any of the brewing or fermenting vessels described under Rule 134.

SCALES AND WEIGHTS

157. Assistance to officer.

Every brewer shall provide and maintain just scales and weights, and shall render assistance to any inspecting officer in taking account.

WASTAGE

158. Remission of duty in case of accidental loss.

Duty may be remitted or repaid in respect of worts or beer on which duty has been charged and which may have been destroyed by accidental fire or other unavoidable cause, while on the licenced premises of a brewer for sale, provided that satisfactory evidence of such loss has been produced to the Commissioner.

ALLOWANCE FOR SOUR OR SPOILT BEER.

159. Allowance for spoil beer.

Written application must be made to the Commissioner for an allowance for sour or spoil beer.

160. Destruction of sour or spoil beer.

There must be satisfactory evidence to enable the commissioner to decide whether the beer can be identified with its proper brewing, subject to the following rules. If he is satisfied on this point, he will sanction the destruction of the beer in the presence of an Excise Officer.

161. Brewer's declaration.

The brewer must sign a declaration that the beer was brewed by him and

had never left his premises, and that no part of it consists of “bottoms” or “returns” from vendors or other customers.

162. Samples.

Representative samples must be taken and sent to such laboratory as the Commissioner may decide upon.

163. Destruction of spoil beer.

The Officer must state the means by which he checked the bulk quantity, and after samples have been taken as aforesaid, he must witness the destruction of the beer and record a note of the fact in the brewing book.

164. Credit of duty allowable.

On receipt of a satisfactory report from the laboratory, the brewer may be credited with the proper amount of duty.

MATERIALS

165. Use of deleterious matter may be prohibited.

The Commissioner may prohibit the use of any materials in the manufacture of beer which is, in his opinion, of a deleterious nature.

166. Analysis of sample.

The Excise Officer or any inspecting officer may take, without payment, for the purpose of analysis, samples of any beer or material used in the manufacture thereof.

167. Addition of finings, etc. to beer.

A brewer for sale, or a dealer in or a retailer of beer, shall not dilute adulterate or add anything to beer, except finings or other matter sanctioned by the Commissioner.

PART - V
A. Country Liquor

(I) IMPORT, EXPORT AND TRANSPORT.

168. Prohibition of import, export and transport of country liquor.

Import and export of country liquor into and from Mizoram and transport of country liquor is prohibited.

(II) MANUFACTURE, POSSESSION AND SALE.

169. Manufacture, possession and sale of country liquor.

The provisions of the rules relating to Manufacture, possession and sale of India-made foreign liquor shall apply mutatis mutandis to country liquor.

EXPLANATION :— For the purpose of these rules “country liquor” includes Rakzu (distilled liquor), Tinzu, Zupui, Zufang and all other fermented liquors made from rice, millet or any other grain.

B. GANJA, BHANG OR SIDHT AND CHARAS.

170. Rules applicable to import, export and transport.

The import, export and transport, respectively, of ganja and other hemp drugs shall be subject to the following rules, in addition to the restrictions imposed by sections 9, 10 and 12 and any prohibition made under section 11 of the Act.

171. Manufacture, import, export possession, sale etc. of charas prohibited.

The manufacture, import, export possession and sale of charas by any person in Mizoram is prohibited absolutely.

PART - VI

Grant of Licenses

172. Wholesale licenses.

Licences for wholesale vend of foreign liquor (other than denatured spirit) to retail vendors of foreign liquor shall be granted by the Commissioner on payment of fees prescribed in rule 190 of these rules in one installment in advance. Such licences shall ordinarily be granted to vendors of superior class.

In areas in which for special reasons such a course may appear to be desirable, such licences may, with the sanction of the Government be put up to auction subject to a reserved fee sanctioned by the Commissioner.

173. Retail 'on' and 'off' licences.

Licences for the retail sale of foreign liquor (other than rectified spirit and denatured spirit) for consumption 'on' or 'off' the premises, shall be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of fees prescribed in rule 191 of these rules.

A separate licence shall be required in each case for the privilege of selling liquor for consumption 'on' or 'off' the vendors' premises.

174. Licences for hotels.

Hotel licence for the retail sale of foreign liquor for consumption on the premises shall be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of a licences fee prescribed in rule 191 of these rules annually in advance. Sales under such licences shall be confirmed only to persons actually residing in the hotels.

175. Restaurant licences.

Restaurant licences for the supply of foreign liquor for consumption 'on' the premises having meals at such restaurants may be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of licence fee prescribed in rule 191 of these rules annually in advance. Sales under such licences shall be confined only to persons actually taking meals in the restaurants.

176. Bar licence.

Any holder of a hotel of restaurant licence, desirous of setting up and maintaining a bar or bars should apply to the Deputy Commissioner, for a sepa-

rate licence for such bar. He should submit with his application a ground plan of the premises, specially indicating the room or rooms intended to be used for the purpose of the bar. If the Deputy Commissioner approves of the proposed arrangement for the bar, a separate bar licence may be granted to the applicant with the previous sanction of the Commissioner and on payment of a licence fee prescribed in rule 191 of these rules annually in advance.

177. Retail ‘on’ licences for clubs.

Licences for the sale of foreign liquor by any clubs including a proprietary club, the profit of which are divisible among the share-holders or members, for consumption ‘on’ the premises shall be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of licence fee prescribed in rule 191 of these rules annually in advance.

178. Canteen tenant licence.

Canteen licences for the sale of foreign liquor under the military “Canteen” system shall be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of licence fees prescribed in rule 195 of these rules annually in advance.

179. Licence for sale of foreign liquor by co-operative society.

Licence for the retail sale of foreign liquor by a Co-operative Society or Association shall be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of a licence fees as prescribed in rule, 191 of these rules, as the case may be in advance.

NOTE :- The expression “Co-operative Society” or “Association” means any society or association whether at is or is not incorporated under any law relating to companies or is/or/is not registered under the Societies Registration Act, in force when the profits (if any) derived from the business carried on by such association or society are divisible among the share-holders or members thereof or subscribers thereto.

180. Temporary late closing licence.

The Deputy Commissioner may grant a temporary late closing licence to the holder of any hotel, restaurant, bar or club licence on special occasions on payment of a fee prescribed in rule, 194 of these rules not permitting him to makes sales upto an hour later than 12:00 mid-night.

RECTIFIED SPIRIT**181. Licence for retail sale of rectified spirit.**

- (a) The Deputy Commissioner may, with previous sanction of the Commissioner, grant licences for the retail sale of rectified spirit (including absolute alcohol) only to approved chemists or druggists or approved firms, or approved medical practitioners and only for bona fide medicinal, industrial or scientific purposes on payment of licences fees prescribed in rule 200 of these rules. The fees shall be payable annually in advance.
- (b) Licences for use in the manufacture of drugs, medicines or chemicals or pure rectified spirit manufactured in India will be issued free of charge by the Deputy Commissioner to manufacturing chemists approved by the Commissioner.

DENATURED SPIRIT**182. (a) Wholesale licence for denatured spirit.**

Licences for the wholesale vend of denatured spirit shall be granted by the Commissioner on payment of fees prescribed in rule 197 of these rules. The fees shall be payable annually in advance.

(b) Retail licence for denatured spirit.

Licences for the retail sale of denatured spirit shall be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of fees prescribed in rule 198 of these rules. The fees shall be payable annually in advance.

Limit of possession of denatured spirit in access of the limit of retail sale.

A retail licensee of such spirit shall not possess more than 300 litres at a time.

NOTE :- As a general rule licences for the wholesale and retail vend of denatured spirit and for possession of such spirit shall not be granted to holders on 'on' and 'off' licences for potable foreign liquors.

183. Stamp duty on licences and counterpart.

No stamp duty is leviable on excise licences. But the counterpart of a

Licence which is given to Government being an agreement is liable to the stamp duty which may from time to time be chargeable on agreement as described under Article 5 (e) of the Indian Stamp Act, 1899 (Act II of 1899) as applicable to Mizoram.

184. Issue of duplicate copy of licence.

If the original licence is lost a duplicate copy may be issued on payment of Rs 100/- unless for special reasons, the Commissioner or Deputy Commissioner considers that the fee should not be remitted. The amount should be credited under the appropriate head "Excise Revenue".

185. Licences are personal to the licensee.

All licences are personal to the licensee in whose favour they are granted.

186. Issue of licence in the name of registered company or firm.

No licence shall be issued in the name of a company or firm unless such company is registered under the Companies Act, 1956, Co-operative Societies Act or the Societies Registration Act in force Mizoram. When a licence has been granted to an unregistered firm, licence should be issued in the names of the individuals representing such firm and not the firm itself. No distinction shall be drawn for the legal liabilities among the individuals representing the corporate body who will be jointly and severally responsible.

187. Partners to disclose at the time of issue of licence.

The names of partner (if any) shall be disclosed at the time of issue of licence and it will be open to the Commissioner to refuse to issue a licence to the Society or firm with a number of partners. They should be allowed only in exceptional circumstances when it is clear that the shop cannot be well managed without a partnership will not result in any loss of revenue. Not more than two partners can be allowed to hold a shop. No distinction should be drawn between the legal liabilities of the two partners who will be jointly and severally responsible.

188. Transfer of licence.

No transfer or sublease (whether entire or partial) of a licence shall be made except with the previous sanction of the Commissioner. The Deputy Commissioner shall submit such proposal to the Commissioner when there is good and sufficient reason to his satisfaction.

189. Transfer of licence on death of licensee.

On the death of a licensee the Deputy Commissioner may with the previous sanction of the Commissioner renew the licence for the remaining period of the licence on the same term in favour of a representative of the deceased if he be satisfied that such representative is fit to hold it and on the condition that any arrears due from the deceased licensee are recovered before the licence is so renewed. In such case no fresh deposit need be called for.

LICENCE FEES AND LITREAGE FEES.**190. Fee for wholesale foreign liquor licence**

Licence fees shall be levied for the sale of foreign liquor "wholesale" and "retail" as follows :-

Wholesale licence.

The holder of a licence for the wholesale of foreign liquor or shall pay to the Government in advance an annual licence fee of Rs 500/-. The wholesale licensee shall sell such foreign liquor only to retail licensees for the sale of foreign liquor.

191. Annual fee for foreign liquor retail 'off' and 'on' licence.

Holder of a licence mentioned in column one of the following table shall pay in advance an annual lump fee mentioned in column two thereof—

	Licence	Rate of annual fee
1)	Licence for the retail sale of foreign liquor to the public for consumption 'off' the premises.	Rs. 200.00
2)	Licence for the sale of foreign liquor to the public for consumption "on" the premises except hotels, restaurants or bars	Rs. 200.00
3)	Licence for the sale of foreign liquor in a hotel	Rs. 200.00
4)	Licence for the sale of foreign liquor in a restaurant.	Rs. 200.00
5)	Bar licence for the sale of foreign liquor tenable by the holder of a hotel or restaurant licence.	Rs. 200.00
6)	Licence for the sale of foreign liquor in a C lub including a proprietary club the profits of which are divisible among the shareholders of members.	Rs. 200.00

192. The holder of a licence for the sale of foreign liquor under items (1) to 6) of the Table - I above shall pay, in addition to the annual lump fee mentioned opposite to the said items, a litreage fee on the basis of sales of such liquor during the previous month at the rates prescribed in the following table :-

	Kind of foreign liquor	Rate of sale of bottled liquor
1)	Whisky, brandy, Gin, Rum, Wine, Champagne and other Wines	Rs. 2.00 per bulk litre or Rs. 1.50 per bottle containing not less than 600 ml and not more than 750 ml.
2)	Whisky, brandy, Gin, Rum, Wine, Champagne and other Wines	Rs. 0.75 per bottle containing not less than 300 ml and not more than 600 ml.
3)	Whisky, brandy, Gin, Rum, Wine, Champagne and other Wines	40 paise per bottle containing less than 300 ml.
4)	Beer, Cider, Perry, Ale and other fermented liquors.	.25 paise per bottle of 650 ml

Surcharge for retail foreign liquor 'on' licences.

- For retail 'on' licences including Hotels, Restaurants, Bars, and Clubs a surcharge of 300 percent, shall be levied over the rate prescribed in this table.

The litreage fee prescribed in the above table shall be assessed on the actual sales of the proceeding month and shall be payable by the 10th of the month following the month to which the sales relate.

In the case of a new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first months licence fees, which will be adjusted at the close of the month, i.e. if there be any excess after deducting the licence fees on actual sales from the advance realised, it will be adjusted towards the licence fees due for the following month. If, on the other hand, the amount realised in advance falls short of the fees on the actual sales, the deficit amount shall be recovered from the licensee by the first week of the following month.

193. Security deposit.

In addition to annual and monthly fees prescribed in Tables - I and II of the foregoing rules, an advance deposit equivalent to licence fees calculated on the estimated sales of one month shall be realised from the holders of licence for

the retail sale of foreign liquor under items (1) to (6) of the Table - I, as security deposit before the commencement of the licences for the due observance. The amount of security will be subject to revision on the basis of the actual sales in the first two months, by the Deputy Commissioner. The security will be liable to forfeiture for the mismanagement of the shop or breach of the conditions of any licence or infringement of any of the Excise Rules, in addition to any other penalty prescribed by the rules. If not forfeited, the security deposit will be refunded towards the end of the year or transferred at his request to any other licence.

NOTE :- No litreage fee shall be charged on sales by a wholesale licensee to other wholesale or retail licensees.

194. Fees for temporary late closing licence.

(i) The fees for a temporary late closing licence shall be Rs. 100.00 per diem and shall be payable in advance.

(ii) The hour up to which liquor may be sold under the licence will be stated in the licence and will ordinarily be not late than 9 a.m. but a later hour may be fixed with the sanction of the Commissioner.

195. Fees for canteen tenant licence.

The fees for a licence for the sale of foreign liquor under the canteen tenant system shall be as follows :—

	Licence	Rate of annual fee
(a)	C.S.D. (I) Supplying foreign liquor to Army/Air Force/Navy units/battalions, etc.	Rs. 400.00 per annum
(b)	Unit Canteens	Rs. 200.00 per annum

Such fees shall be payable annually in advance.

Provided that in any special case such a licence may, with the sanction of the Government, be granted free of fee.

196. Fees for licence to compound, blend, reduce or bottle foreign liquor.

(1) The fee for a licence to compound and blend foreign liquor shall be Rs. 1,000/- to Rs. 1,500/- per annum as fixed by the Commissioner with reference to each case, payable in advance.

(2) The fee for a licence to reduce and bottle foreign liquor for sale shall be Rs. 100/- per annum payable in advance.

197. Fee for wholesale vend of denatured spirit.

The fee for a licence for the wholesale vend of denatured spirit shall be Rs. 50/- per annum payable in advance.

198. Fee for retail sale of denatured spirit.

The fee for a licence for the retail sale of denatured spirit shall be Rs. 100/- per annum payable in advance.

199. Fees for possession of denatured spirit in excess of the limit of retail sale.

The holder of a licence for possession of denatured spirit in excess of the limit of retail sale shall pay in advance an annual fee of Rs 100/-.

200. Fees for a licence for retail sale of rectified spirit and absolute alcohol.

The fee for a licence issued to approved medical practitioners, chemist and druggists and other firms or persons approved by the Commissioner for retail sale of pure rectified spirit (including absolute alcohol) for medicinal, industrial or scientific purposes shall be Rs 100/- per annum, payable in advance.

201. Fees for a licence to manufacture perfumes and toilet preparations.

The fee for a licence for the manufacture of perfumes and toilet preparations only from or with duty paid plain foreign spirit shall be Rs 100/- per annum, payable in advance.

202. Manner of payment of licence fee.

All payments of licence fees shall be made by the licence into the local treasury by Treasury challans to be countersigned by the Superintendent of Excise. The amount should be credited under the appropriate head of excise revenue.

TIME PLACE AND MANNER OF PAYMENT OF DUTY.

203. Duty is to be paid before removal unless bond executed.

The duty imposed on —

- (i) Foreign liquor.
- (a) imported under bond, or
- (b) manufactured in distillery and stored in the warehouse, shall be paid before removal from the distillery or warehouse unless a bond has been executed for such payment.

204. Place and manner of payment of duty.

When the duty on an intoxicant is to be paid before removal from a distillery or warehouse the payment must be made into the local treasury approved by the Commissioner or the Superintendent of Excise of the district in which such intoxicant is to be sold or consumed by direct payment through Treasury challans to be countersigned by the Superintendent of Excise. The original copy of the challan shall be kept in Excise office for records.

205. Manner of keeping accounts and realization of fee due from the licensee.

A detailed account of demand and collection of the nature due from the licensees (including under canteen system) shall be maintained in the district office in the prescribed form. Immediately after the last day of each month the Excise clerk shall submit the register of accounts to the Superintendent of Excise. Great care shall be taken to ensure the correctness of the figures of issued and the amount due from the licensees. The Superintendent of Excise shall, as soon as possible, after the 1st week of such month, examine the accounts and certify the correctness of the same and take immediate action for the prompt realisation of the dues if not paid by the 7th of the month.

206. Pass fee for import of denatured spirit.

A pass fee at the rate of Re. 0.50 paise per bulk litre payable in advance shall be charged for the issue of passes for the import into Mizoram of denatured spirit in accordance with rule 28 of these rules. The same rates of pass fees shall also be levied for issue of passes for transport of denatured spirit manufactured in Mizoram.

207. Licence for possession of denatured spirit for business purposes.

Licences for possession of denatured spirit for business purposes, in excess of the quantity fixed as the limit for private possession, shall be issued by the

Deputy Commissioner on payment of fee Rs 50/- annually only to varnish makers carpenters chemists and others who may require such spirit in large quantity as may be specified in each case by the Deputy Commissioner.

DURATION AND NUMBER OF LICENSES.

208. Period for which licences may be granted for wholesale and retail vend of intoxicant.

Licences for the wholesale or retail vend of intoxicants may be granted for one year from the 1st April, to the 31st March, or for any shorter period within that year subject to the following provisions :—

- (1) If any licence be granted during the course of the year, it shall be granted only up to the 31st March next following;
- (2) Wholesale licences for the supply and sale of intoxicants may be granted for any number of years not exceeding five as the Government of Mizoram may decide in each case.

NOTE :— Licence for the “wholesale” has the same meaning as the sale to trade licence.

209. Number of licences to be fixed according to local needs.

The number of licences which may be granted for any local area shall be regulated by the needs of the people of that area, and no licence for the sale of any intoxicant in any local area shall be granted, unless it is required either to meet an ascertained demand for such intoxicant by the consuming classes or to counteract supply through illicit sources.

210. Principles to be applied in fixing number of retail licences for liquor.

The general principles stated by below shall be applied by the Commissioner and Deputy Commissioners, so far as possible, in fixing the number of licences to be granted for the retail sale of liquor.

Liquor shops should not be so sparsely distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when prices can be effectively fixed.

LOCATION OF SHOPS

211. Principles to be observed in granting licences for liquor shops.

(i) In towns, the position of shops licenced for the consumption of liquor on the premises should not be far from public places that persons entering them should escape observation, and that supervision should not be rendered easy, but they should not be so prominent as to compel attention, i.e. by occupying a whole side of a public square or a corner lot.

They should never occupy sites to which the neighbours object on grounds which upon enquiry appear to be reasonable and free from malice or ulterior motives and should, so far as possible, be at a distance from religious, educational and other similar buildings or institutions

(ii) As a general rule, the vicinity of markets, factories, coolilines, ferries, bathing ghats, schools, places of worship, and other places of public resort should be avoided.

212. Sites of shops to be periodically examined.

The location of existing shops should be periodically examined with a view to ascertaining whether it conforms to the rules in respect of sites.

213. Shops within 5 kms of border of another district.

Licences for the retail sale of foreign liquor at any place within 5 kilometers of the border of another district shall not be granted unless the Deputy Commissioners of both districts concur or, if they do not concur unless the Commissioner so directs.

214. Places where foreign liquor 'on' licenses may be granted.

Licences for the sale of foreign liquor for consumption on the vendors premises shall only be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor, e.g. in large industrial centres or in towns where there is a population specially accustomed to drinking such liquor.

215. Submission of list of licences for renewal or issue of fresh licence.

(1) Before the 10th February in each year, the Deputy Commissioner shall submit to the Commissioner a list of the licence holders for the

vend of foreign liquor which licences due to expire on 31st March following for renewal or for issuing fresh licence to the same or any other person for the ensuing official year.

- (2) No licence shall be renewed on expiry of the term and no new licence shall be granted to any persons except with the sanction of the Commissioner.
- (3) No change of site of an existing shop shall also be proposed until the necessity therefore has been established after a local enquiry held by the Deputy Commissioner himself or by the Superintendent of Excise.

216. Local bodies to be consulted on general excise questioners.

Local bodies shall also be used as the medium through which the Deputy Commissioner and the Superintendent of Excise shall consult the public on matters of general and local importance connected with administration, and it shall be open to Local Bodies to address the Deputy Commissioner or Superintendent of Excise on their own initiative on such matters. Questions concerning methods of trading, hours of sale and excise abuses and irregularities fall within the scope of this rule, which however shall not apply to matters which are technical, disciplinary or unimportant. If the subject matter of, a Local Body recommendation is beyond the competence of the Deputy Commissioner, he shall refer it to the Commissioner with his own opinion. If the Deputy Commissioner or the Commissioner is unable to accept the recommendation of the Local Body, the case shall be referred, through the Commissioner to the Government for orders.

217. Subsequent changes of sites.

After licences for the vend of foreign liquor have been issued and the shops and their locations for the vend of liquor have been approved by the Commissioner, no changes of such shops and sites shall ordinarily be made. However, the Deputy Commissioner are authorised to accord sanction to changes of site when they consider that such changes are absolutely necessary. Any such change of site should, however, be reported to the Commissioner.

218. Government may order issue of Licence etc. otherwise than prescribed in these rules.

Notwithstanding anything contained in these rules issue of licences for the vend of foreign liquor and renewal of the licences on expiry of the term may be made by Government directly with any suitable person in conformity with such procedure or on such terms or for such period as the Government may from time

to time direct.

PROHIBITION OF GRANT OF RETAIL LICENCES TO CERTAIN PERSONS.

219. Prohibition of licences for certain persons.

Licences for the retail sale of any intoxicant shall not ordinarily be granted—

- (a) to any persons who have been convicted by Criminal Court of a non-bailable offence, or
- (b) to former licensees who are in arrears to Government, or whose conduct have been found to be unsatisfactory, or who have been found guilty of any serious shop malpractice or breach of conditions of their licences.
- (c) to person below the age of 18 years.
- (d) to persons suffering from any infectious or contagious disease.

220. Licence for retail sale of spirit not to be granted to holders of licences for retail sale of foreign liquor.

Without the special sanction of the Commissioner no licence for the retail sale of spirit shall be granted to the holder of a licence for the retail sale of foreign liquor.

221. Licence for retail sale of foreign liquor not to be granted to holder of licence for retail sale of spirit.

Without the special sanction of the Commissioner no licence for the retail sale of foreign liquor shall be granted to the holder of a licence for the retail sale of spirit manufactured in a distillery.

222. No retail foreign liquor to be granted to grantee of privilege of manufacturing and supplying by wholesale.

No licence for the retail sale of foreign liquor shall be issued to any person who has been granted the privilege of manufacturing and supplying foreign liquor by wholesale to retail vendors or to any person who has a joint interest either directly or indirectly with the grantee of an exclusive privilege, as aforesaid, in such grant.

RESTRICTIONS UNDER WHICH AND CONDITIONS ON WHICH LICENCES, PERMITS, AND PASSES ARE GRANTED.

223. Holder of a licence, permit or pass is bound by the conditions thereof.

The holder of a licence, permit or pass is bound by the conditions thereof and shall observe all directions, prohibition and order of the Excise laws for the time being in force whether such directions, prohibitions and orders be embodied in the conditions of his licence, permit or pass or not, and all directions, orders and prohibitions contained in rules lawfully made under the Excise laws of which he shall have received due notice.

224. Return of time expired licence.

- (i) The holder of a licence, permit or pass shall, on the expiry of his licence, permit or pass, return the same to the officer who granted it or if the conditions thereof provide for its disposal in some other manner, shall dispose of it in accordance with such conditions.
- (ii) No new licence shall be granted to a previous licence holder until he has returned his time expired or cancelled licence to the officer who granted it or satisfied by the granting officer that he cannot do so.

225. Licence has no legal claim for compensation for alleged loss.

Subject to the provision of rule 260 of these rules the holder of a licence shall have no legal claim against the Government of Mizoram for compensation for any loss alleged to be due to a change during the currency of his licence in the conditions thereof or in any other matter connected with the Excise administration, but in any case in which compensation is, on the merits of the case, equitably due for loss directly caused by such changes, such compensation may be paid to a licensee as the Government of Mizoram may sanction.

Provided that if during the term of a licence the duty on the intoxicant the sale of which is covered by the licence be raised, it will be optional with the licensee to relinquish his licence, and such relinquishment will not entail the forfeiture of the advance deposit or security.

226. Punishment to be endorsed on licence.

Any punishment or penalty incurred by a licensee without forfeiture of his licence whether awarded by a Court or by the Deputy Commissioner under the

Act or rules thereunder, and any offence compounded by a licensee under any provisions of the Act shall be recorded on his licence.

227. Vendors of foreign liquor forbidden to add noxious substances.

Licensed manufactures and vendors of foreign liquor are prohibited from mixing therewith any article such as Ganja, tobacco, pepper, kerosene oil, sugar, spirit or any noxious substances such as aconite, arsenic and the like intended or likely to increase the intoxicating power of the liquor or to increase thirst.

228. Licensed vendors prohibited to adulterate or cause to deterioration of liquor.

No licensed wholesale or retail vendor of foreign liquor shall adulterate or add anything to cause the deterioration of the liquor sold or kept for sale by him. He shall not sell any intoxicant which he knows to have been adulterated or to have deteriorated and shall not store such liquor or permit such liquor to be stored on his premises.

229. Wholesale or retail vendors of foreign liquor are forbidden to reduce strength of liquor without a licence.

- (1) No licensed wholesale or retail vendor of potable foreign liquor shall reduce the strength of such liquor whether by the addition of water, or by mixing it with liquor of a lower strength, or by any other means whatsoever, unless he holds a special licence authorising him to do so.

Provided that this prohibition shall not extend to the admixture of beer of spirits, as the case may be, of different strength by a licensed brewer or distiller in so far as such admixture is permitted by the rules made for the regulation of breweries or distilleries.

- (2) No licensed wholesale or retail vendor of denatured spirits shall reduce the strength of such spirits, whether by the addition of water, or by mixing with spirits of a lower strength or by any other means whatsoever.

230. Foreign liquor sold for consumption not to be removed from licensed premises.

Foreign liquor sold for consumption on any licensed premises including

licensed clubs, hotels, restaurants and bars attached to hotels and restaurants shall not be removed nor allowed to be removed therefrom by any person.

231. Licensee is prohibited from receiving foreign liquor except under a valid Excise pass.

Unless the Deputy Commissioner with the previous approval of the Commissioner otherwise directs, no holder of a licence for the sale of foreign liquor shall receive, store or have in his possession any quantity of foreign liquor except under a valid Excise pass issued by a competent authority, and the quantity entered in such a pass shall, in any particular case, be taken as the quantity received for the purpose of maintenance of accounts as mentioned in rule 257 assessment of licence fee.

232. Minimum strength for sale of whisky, brandy, rum and gin.

Whisky, brandy and rum shall not be sold by a licensed vendor at a strength lower than 25 degrees under London Proof, and gin shall not be sold at a strength lower than 35 degrees under London Proof.

233. Bottles

- (1) The holder of a licence for retail sale of foreign liquor for consumption whether 'on' or 'off' the premises shall not keep or sell such liquor in 'quart' bottles containing less than 600 ml or in 'pint' bottles containing less than 300 ml or nipped bottle containing less than 100 ml of such spirit or except in sealed and capsuled bottles having their seals and capsules intact.
- (2) A bottle of such spirit purporting in the opinion of the Deputy Commissioner to contain a reputed quart or a reputed pint or a reputed nip respectively, shall, if it contains less than 750 ml of Whisky, Brandy or Rum or less than 600 ml of Gin in the case of reputed quart or less than 375 ml of Whisky, Brandy or Rum or less than 300 ml of Gin in the case of reputed pint, or less than 100 ml of Whisky, Brandy or Rum of a reputed nip bear a label showing in large letters and figures the minimum guaranteed quantity of its contents.
- (3) The holder of a licence shall not alter either the nature of the liquor or the labels under which he purchased it: Provided that bottles opened by a competent Excise Officer for purposes of test, may, if resealed by such Excise Officer, be sold by the holder of the licence.

NOTE :— All bottles varying in capacity between 600 ml and 750 ml shall be classed as quart bottles and those varying in capacity between 300 ml and 375 ml shall be classed as pint bottles and also those varying in capacity between 100 ml and 180 ml shall be classed as nipped bottles. Smaller bottles than nip shall not be used except in case of samples which shall be disposed of as such.

234. Foreign liquor licensee not to stock liquor declared unwholesome.

No holder of a licence for the sale of foreign liquor shall maintain a stock of or sell any brand or class of foreign liquor which has been declared by the Commissioner to be unwholesome or inferior.

235. Mixing

The holder of a licence for the sale of denatured spirit is prohibited from mixing such spirits with any other spirits, and is required before selling any denatured spirit to any purchaser to use all reasonable diligence to ascertain the quantity already in the purchaser's possession, and shall not at one time sell to him more than two litres, or such smaller quantity as together with that is or in good faith is believed to be in the purchaser's possession will amount to two litres :

Provided that the licensee may sell any quantity greater than two litres to a person licensed to sell denatured spirit or to a person holding a licence authorising him to purchase a quantity greater than two litres.

236. Denatured spirit not to be sold at a strength lower than 50° over L.P.

Denatured spirit shall not be possessed or sold by licensed vendors at strength lower than 50° over London Proof.

237. Dancing prohibited in premises for retail sale of liquor.

No licensed retail vendor of foreign liquor shall allow the holding of any professional entertainment or dance on or near their premises, or permit the playing of musical instruments or singing by professionals on such premises without the special sanction of the Deputy Commissioner in writing.

238. Prohibition of sale except for cash.

The holder of the licence for the retail sale of foreign liquor is prohibited from selling such liquor on credit, or from receiving any pledge for payment of the

price thereof, or anything but money in exchange therefore. He is also prohibited from making free gifts of such liquor.

239. Prohibition of sale of liquor to drunken person.

The holder of a licence for the retail vend of foreign liquor for consumption 'on' or 'off' the premises is prohibited from serving any drunken person with liquor or from permitting any such person to remain in his shop. He will further be held responsible for drunkenness and disorderly conduct causing scandal, nuisance or obstruction that occur in the neighbourhood of his shop on the part of persons who have purchased liquor at his shop, or of others in company with such persons.

240. Licensee prohibited from allowing bad characters to resort to shops.

The holder of a licence for the retail vend of foreign liquor is prohibited from allowing persons of notoriously bad character to resort to his shop, or from permitting two or more persons who have been convicted of a serious offence or who are reputed prostitutes, to assemble in his shop whether for the purpose of crime, prostitution or not. He is responsible to prevent drunkenness, gambling and disorderly conduct on his premises, and to give information to the nearest Magistrate or police officer of any suspected persons who may resort to his shop.

241. Sale allowed on licensed premises only.

The holder of a licence for the sale of an intoxicant shall not sell the intoxicant at any place other than on the premises specified in that behalf in his licence.

EMPLOYMENT OF PERSONS BY EXCISE LICENSEES FOR CONDUCT OF SALE OR FOR OTHER PURPOSES.

242. Name of salesmen to be endorsed on licence.

No licensee for the retail vend of any intoxicant other than (1) the licensee of a hotel, restaurant, bar, clubs, or (2) a chemist or druggist holding a licence or permit under the Excise Act, shall allow any persons to conduct sales in his licensed premises or to carry any intoxicant on behalf of the licensee unless the

names of such persons have been previously submitted to the Deputy Commissioner or the Superintendent of Excise for approval and endorsed by him on the licence.

243. Persons disqualified for being appointed salesmen or agents.

The following persons are disqualified for being appointed as salesmen:-

- (i) Persons below 18 years;
- (ii) Persons convicted of offence under the Excise, Opium or Dangerous Drugs Act or of any non-bailable offence;
- (iii) Persons whose licences have been cancelled under the Excise, Opium or Dangerous Drugs Act or who have been held guilty of committing any serious shop malpractice;
- (iv) Persons of notoriously bad character or whose conduct is found otherwise undesirable;
- (v) Persons suffering from any infectious or contagious disease;
- (vi) Persons, other than the licensee, having any pecuniary interest in the sales at the shop;

Provided that in the case of persons falling under (ii), (iii) and (iv) above, the disqualification may at any time be removed by a written order of the Deputy Commissioner.

244. Persons suffering from infectious or contagious disease not to be employed.

No licensee for the wholesale or retail vend of an intoxicant shall employ any persons suffering from an infectious or a contagious disease for any purpose in his licensed premises.

245. Prohibition of employment of women in the conduct of sale.

No person who is licensed to sell foreign liquor shall, without the previous permission of the Commissioner, during the hours in which such premises are kept open for business, employ, or permit to be employed, either with or without remuneration, any woman below 18 years, to assist him in the conduct of sales.

246. Prohibition of employment of persons convicted of certain offences.

No licensed manufacturer, wholesale dealer or licensed vendor of any

intoxicant shall employ, or permit to be employed on his licensed premises any person who has been convicted of a non-bailable offence or of an offence under the Excise or Opium laws, except with the permission of the Deputy Commissioner, which shall not be granted unless the Deputy Commissioner is satisfied that the offence was not such as to indicate any serious defect of character.

PROHIBITION OF SALE OF INTOXICANTS TO CERTAIN PERSONS.

247. Prohibition of sale.

No intoxicant shall be sold by any licensed vendor or by an agent or servant of such vendor to :—

- (1) soldiers of any force in uniform.
- (2) an Excise or Police Officer below the rank of Sub-inspector being in uniform or on duty.
- (3) any insane persons;
- (4) any person known or believed to be drunk or intoxicated.

HOURS OF OPENING AND CLOSING OF LICENSED PREMISES

248. When licensed premises to be kept open or closed.

Unless otherwise ordered by the Commissioner premises licensed for the vend of an intoxicant may be kept open or closed as stated in the following rules.

249. Hours of opening of bar from 1:00 p.m. to 8:00 p.m.

Premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed 'on' sale of foreign liquor may be kept open for the sale of liquor from 1:00 p.m. to 8 p.m. Under separate temporary late closing licensees, general or special, such premises may be kept open for the sale of liquor up to a later hour as stated in the licence, but not later than 12:00 midnight.

250. Other premises

Premises other than those specified in rule 249 and licensed for the whole-sale or retail sale of foreign liquor 'off' the premises shall be opened or closed at the following hours :—

	Opening hours	Closing hours
From 16th October to 1st March	12 noon	4:30 p.m.
From 1st March to 15th October	12 noon	5:00 p.m.

Provided that premises licensed for the retail 'off' sale of foreign liquor may with the special sanction of the Deputy Commissioner be kept open till 6 p.m.

On Government holidays the hours of sale shall be from 12 noon to 4 p.m. No liquor shop shall be opened on Sundays:

Provided that the Deputy Commissioner may with the previous sanction of the Commissioner, further restrict or alter the hours of sale at any shop. A notice of the liability of such restriction or alteration being imposed should ordinarily be given before the licence is issued.

251. Certain premises exempted from time limit.

The above rules 249 and 250 do not apply to shop for the retail sale of denatured spirit or to the premises of chemists or druggists who are licensed as such to sell medicated wines or rectified spirits.

252. Military canteen.

Premises licensed for the retail vend of foreign liquor at a Military Canteen, established under the canteen system, shall remain open during such hours as may be prescribed by the Officer-in-command of the regiment or units.

253. Closure of licensed premises on occurrence of riot.

All licensees shall close their premises on the occurrence of a riot or disturbance in the neighbourhood.

ARRANGEMENT OF PREMISES FOR VEND OF INTOXICANTS AND SIGNBOARDS.

254. Arrangement of liquor shop premises.

Premises (except hotels, restaurants, and clubs) licensed for the vend of foreign liquor for consumption on the premises shall have all doors for admission of the public opening only on to a public road. Such premises must be so con-

structed that the interior thereof, where sales are effected, may be visible from the door way, The sale rooms shall be well lighted. Private rooms for sale of such liquor or spirit, where such sales are specially permitted by the Deputy Commissioner must also be visible from the doorway.

255. Premises pro-vided by the Government.

Where premises have been specially provided by the Government of Mizoram for any shop, the licensee shall be bound to carry on his business in such premises and to pay to the said Government in addition to his licence fee, such rent for the premises as may be demanded by the Deputy Commissioner.

256. Sign Board.

Except in the case of hotels, restaurants, clubs and the premises of chemists or druggists holding the excise licence or permit there shall be fixed in a prominent position at the entrance of all premises licensed for the retail vend of any intoxicant, a sign board showing in the vendor, the period of currency of the licence, and the current retail prices of the intoxicants.

ACCOUNTS TO BE MAINTAINED BY LICENSEES.

257. Accounts to be maintained by licensees.

- (i) Unless otherwise ordered by the Commissioner in any particular case, regular and accurate accounts shall be maintained by all persons holding licences for the manufacturing or vend of any intoxicant, and by manufacturing chemists licensed to use in the manufacture of drugs, medicines or chemicals rectified spirit manufactured in India.
- (ii) Such accounts shall be written up as soon as the transactions for each day have been closed and attested by the persons holding licences or permits referred to in sub-rule (i) or their authorised representatives.
- (iii) The accounts shall be preserved for one year after the period covered by the licence and shall be produced when called for by an Excise Officer not below the rank of Sub-Inspector.

258. Accounts to be maintained in the prescribed form.

The daily accounts of transactions which holders of licences for the sale of any intoxicants are required to keep up shall be maintained in the prescribed

forms of accounts books, which may be obtained at District Excise Office or the Commissioner's Office. The accounts may be kept in English.

259. In taking stock accounts Excise Officer is to assist by a sufficient number of staff.

Every license who is required by rule 258 to keep accounts shall, when required by an Excise Office of or above the rank of Sub-Inspector assist by a sufficient number of servants in taking account of his stock.

PAYMENT OF COMPENSATION.

260. (1) Payment of compensation for closure of shops and to persons improperly arrested.

When any shop for the vend of any intoxicant is closed under section 47 of the Act for the preservation of the public peace compensation for such closure may be paid to the licensee as stated below :—

- (i) The compensation will be paid by the Deputy Commissioner with the previous sanction of the Commissioner.
- (ii) No compensation shall be paid when a shop remains closed for less than 6 hours. Closure for six hours or more shall be held to be a closure for the whole day.
- (iii) When a shop licensed for the vend of an intoxicant upon which no duty is imposed under Chapter V of the Act, is closed, the compensation shall be calculated on the monthly fee payable for the licence and shall be a sum equivalent to the amount payable for the days during which the shop remains closed plus 10 percent of that amount for loss of profit. The Commissioner of Excise shall determine the compensation on the merits of each case.
- (iv) When a shop, licensed for the vend of any intoxicant upon which duty is imposed under Chapter V of the Act or under the Indian Tariff Act, 1934, is closed, the Deputy Commissioner shall calculate the average daily sale in the shop licensed or the sales during the previous month of the year and the profit or the vendor on such daily sales after deducting from the average total sale proceeds, the amount of average daily licence fees, the duty, the cost price and contingent expenses at 6 percent of the sale proceeds. Compensation shall then be granted at the rate of such daily profit for the number of days during which the shop remains closed.

The Commissioner shall determine the compensation of the merits of each case.

- (v) No compensation for closure of the licensed liquor shops or bars shall be given to the licensee for violation of the Excise Act or Rules or any of the conditions of the licence or orders or notifications for the time being in force.

(2) Payment of compensation to persons improperly arrested.

Compensation may be granted by the Deputy Commissioner to persons:

- (i) Improperly arrested and subsequently released by an Excise Officer under section 38 of the Act, or
- (ii) Charged before a Magistrate with offences under the Act and acquitted by such Magistrate, under the same condition prescribed for the grant of expenses to witnesses under the rules referred to in rules 280 and shall be subject to the maximum prescribed by those rule for the grant of such expenses.

PART - VII

General Provisions

(1) POWERS AND DUTIES OF OFFICERS

261. Commissioner to be consulted on policy.

The Commissioner is to be consulted in all important matters connected with the administration of excise. An annual and other periodical reports of importance are to be submitted by Deputy Commissioner or Superintendent of Excise to the Commissioner. he should always be consulted on proposals involving any change in principle or policy.

262. Inspections by the Commissioner.

The Commissioner is expected to inspect district and sub-divisional excise officers once n a year and, as far as possible, the excise warehouse also, if any. He is also expected when occasion demands to inspect the distillery from which liquor is supplied for sale. It is also the duty of the Commissioner to see that the offices, warehouses and distillery are duly and properly inspected by the Deputy Commissioner of Excise, or Assistant Commissioner of Excise.

263. Deputy Commissioner of Excise and Assistant Commissioner of Excise.

The Deputy Commissioner of Excise or Assistant Commissioner in the administration of Excise Department and work in subordination of the Commissioner as regards whom he occupies the position of a technical adviser. Subject to the control of the Commissioner he is empowered to issue orders on excise matters.

He should also at a reasonable intervals inspect the distillery and warehouse, if any, in order to see that the plants and machinery, the storage arrangements, stills arrangements, pipes for conveyance, instruments, apparatus etc. are in efficient working order and in accordance with the rules. He should during his visits to the distillery/warehouse make a test check of accounts and registers maintained in the distillery/warehouse. Any defects or irregularities noticed by him should be brought in writing to the notice of the Proprietor or Manager who should be requested to have the same rectified.

264. Duties of Deputy Commissioner.

The Deputy Commissioner of a District is primarily responsible for the

excise administration of his district and the control of the district excise staff. He is expected to inspect annually the district and sub-divisional Excise Offices, and, as far as possible, shops licensed for the sale of intoxicants. A copy of his inspection notes will be forwarded to the Commissioner with notice of action taken on any irregularities noticed therein.

265. Superintendent of Excise.

- (a) The Superintendent of Excise is the chief executive Excise Officer in a district. He is directly responsible for every branch of the excise administration but works in subordination to the Deputy Commissioner, as regards whom he occupies the position of a technical adviser. Subject to the control of the Deputy Commissioner he is empowered to issue orders on excise matters. Copies of such orders should be sent to the Sub-divisional Officers. He is in immediate charge of the Sadar Excise Office and functions as the head of that office.
- (b) All other officers of the department will work under the direct control and supervision of the Superintendent of Excise, subject to such as may be issued from time to time by the Commissioner of Excise. The chief duty of the Superintendent of Excise is to obtain the best possible and maximum amount of work from the officers under him and a considerable portion of his time should be spent in personally training and guiding those officers and supervising their work. He is required to acquire a thorough knowledge of all matters connected directly or indirectly with the excise administration of the district. He is expected to take a share in detection as an example and a stimulus to his subordinates.
- (c) The Superintendent of Excise should not be employed on duties other than those relating to that department without the sanction of the Commissioner of Excise. During the absence of the Superintendent of Excise on tour, the Deputy Superintendent of Excise or an Extra Assistant Commissioner should be placed in charge of the routine work at the Sadar Excise Office but all papers disposed of by such an officer as also all papers received during the absence of the Superintendent of Excise, should be put up to him on his return. Papers relating to important matters, however, must always be dealt with by the Superintendent of Excise, and if necessary such papers may be sent out to him on tour.
- (d) The Superintendent of Excise should occasionally inspect liquor shops

and licensed premises within the district. Notes of his inspection will be recorded by him in the inspection order book and a copy of the same may be submitted to the Deputy Commissioner.

- (e) All travelling and transfer allowance bills of the District Excise staff must be checked and passed by the Superintendent of Excise before they are put up to the Deputy Commissioner for his countersignature as controlling officer. The Superintendent of Excise is authorised to disallow travelling allowance for a halt or journey or a number of halts or Journeys where he finds the halts or journeys have been made only for the sake of travelling allowance or that the work as does not justify the amount charged as travelling allowance.
- (f) All matters relating to the Excise Branch transfer therefrom should pass through the Superintendent of Excise to the Deputy Commissioner. The character Rolls, etc. of the Assistant in the Branch are to go up to the Deputy Commissioner through the Superintendent of Excise as well as all matters relating to Excise Administration. The Ministerial Excise staff will be directly responsible to the Superintendent of Excise and the latter to the Deputy Commissioner.

266. Supervisors of warehouse of Excise Officer-in-charge of warehouse.

Supervisor or the officer-in-charge of warehouse is, for administrative purposes, directly subordinate to the Assistant Commissioner of Excise and under the general control of the Commissioner. He is responsible for the efficient working of the warehouse under his charge and for any loss of Government revenue which may occur owing to mismanagement. He should assist the warehouse licensee and retail vendors as far as practicable without detriment to the interest of Government.

267. Inspector of Excise.

- (a) Inspectors of Excise are directly subordinate to the Superintendent of Excise, and under the general control of the Deputy Commissioner. They should pay surprise visits at usual intervals to licensed premises.
- (b) Inspector will, immediately upon the detection of a case, submit a special report to the Superintendent of Excise, a copy of the report being at the same time submitted to the Sub-divisional Officer if the inspector is stationed in a sub-division.

- (c) Each Inspector of Excise is required to maintain a confidential note book, wherein all information relating to offence under the Excise and Opium laws, etc., and the names of notorious smugglers, suspect informers and spies residing or working within his charge should be noted. The officer will also enter in the confidential note book to his successor or leave the same in a sealed cover to be opened and received by the latter.
- (d) Inspectors are prohibited from accepting hospitality from licensed vendors.

268. Sub-Inspector of Excise.

Sub-Inspectors of Excise are directly subordinate to the Superintendent and Inspector of Excise and are under the general control of the Deputy Commissioner.

Rule 267 (b) to (d) will apply to the Sub-Inspectors also. All communications intended to be submitted to the higher authorities should be sent through the Inspector.

PART - VIII

General Provisions

(1) DISPOSAL OF INTOXICANTS ON EXPIRY OF LICENCE.

269. Sale by one vendor to another.

A person who has been a licensed vendor may, on the expiry of his licence, and with the sanction of the Deputy Commissioner, sell wholesale to another licensed vendor any intoxicant which he is authorised under the conditions of his licence to sell and of which he has been lawfully in possession, provided that the intoxicant is fit for use :

Provided further that, if the Deputy Commissioner considers that the intoxicant or any part thereof is unfit for use or has otherwise deteriorated so as to be unsaleable, he shall cause the same to be destroyed without any compensation being claimable by the former licensed vendor.

(2) DESTRUCTION OF INTOXICANTS DEEMED TO BE UNFIT FOR USE.

270. Spirit unfit for use.

(1) If spirit manufactured in a distillery or stored in a warehouse is found to be of inferior quality or otherwise unsuitable for the purpose for which it was made or stored, it may be rejected or destroyed, or otherwise dealt with under the orders of the Commissioner.

(2) If the officer-in-charge of a distillery or warehouse considers that the spirit to be issued is bad and unsuitable, he should at once report the matter to the Assistant Commissioner of Excise who may, pending orders of the Commissioner, stop its issue and ask the officer to send samples of such spirit for analysis without delay.

271. Destruction of intoxicant unfit for use in vendors premises.

Any intoxicant kept on the premises of a vendor licensed to sell such intoxicant and found after necessary examination to be unfit for human consumption may be destroyed under orders of the Deputy Commissioner.

(3) DISPOSAL OF THING CONFISCATED

272. Confiscated things to be made over to Deputy Commissioner.

When in any case a Magistrate orders the confiscation of anything under section 70 (1) of the Act, such thing shall be made over to the Deputy Commissioner for disposal.

273. Mode of disposal of things confiscated.

The disposal of things confiscated by order of a Magistrate or by a Deputy Commissioner shall be regulated as stated in the following rules.

274. Sale to be deferred till appeal is disposed of.

The sale or other disposal of things confiscated under the Act shall be deferred till the period of appeal against such order has expired, or if an appeal be made against such order till the appeal is disposed of:

Provided,

(1) That the sale of any animal or other thing ordered to be confiscated shall not be so deferred unless the owner or his agent deposit with the Deputy Commissioner such sum as that Officer may consider to be required and to be

sufficient for the keep or safe custody of such animal or other thing, pending the result of such appeal, and

(2) That if the thing be of a perishable nature it may be sold immediately.

275. Disposal of things confiscated if when order is reversed.

(1) If any order of confiscation of anything be reversed on appeal, such thing, or the sale-proceeds thereof and the amount, if any, deposited for the keep or safe custody of such thing shall be at once returned to the owner thereof, or his agent, under the order of the Deputy Commissioner as the case may be.

(2) If no one appears within two months from the order on appeal to receive the thing confiscated, the sale proceeds of the amount, if any, deposited, such thing, sale-proceeds or amount shall be forfeited to the Government.

276. Disposal of confiscated foreign liquor.

Confiscated foreign liquor which are known to have been of licit origin and not tampered with, shall be sold by auction subject to a reserved price which shall be equal to the amount of duty leviable on the article or a similar article in the place in which the sale takes place. If such price is not obtained, the article shall be destroyed.

Other confiscated foreign liquor shall be destroyed.

277. Confiscated country spirit liquor, Ganja, Bhang and charas to be destroyed.

Confiscated country spirit, fermented liquor, Ganja, Bhang and charas shall be destroyed.

278. Other intoxicant.

Confiscated intoxicants other than those referred to in rule 276 shall be sold by auction to the highest bidder.

279. Confiscated article to be sold to licensed vendors or destroyed.

Any confiscated article referred to in rule 276 and 278 should be sold only to a licensed vendor of such article. If no bid available from such a vendor it shall be destroyed forthwith.

280. Disposal of things confiscated other than intoxicant.

When the article confiscated under section 69 (c) or (d) of the Act is not

an intoxicant, it shall be disposed of as follows :

- (i) When such article, in the opinion of the Deputy Commissioner does not exceed Rs. 1,000/- in value, it may be sold by the Deputy Commissioner to the highest bidder or in his discretion released on payment of such sum as he may think fit, or, with the sanction of the Commissioner, retained for the use of the Excise Department.
- (ii) When such article, in the opinion of the Deputy Commissioner, exceeds Rs. 1,000/- in value it may be sold by the Deputy Commissioner to the highest bidder or in his discretion released on payment of such sum as he may think fit, or, with the sanction of the Commissioner, retained for the use of the Excise Commissioner.
- (iii) When such article, in the opinion of the Deputy Commissioner, exceeds Rs. 1,000/- in value it shall be disposed of at the discretion of the Commissioner, who may in special case refer the matter to the Government for orders.

(4) GRANT OF EXPENSES TO WITNESSES.

281. Expenses to witnesses.

Expenses to witnesses appearing under summons, or produced before any Court of Deputy Commissioner in Excise cases may be granted by such court or Deputy Commissioner in accordance with the rules made by the Government of Mizoram for the grant of expenses to witnesses in criminal cases.

282. Summoning of witnesses.

Any Excise Officer empowered under section 37(2) of the Act may, by order in writing summon any person being within the limit of his jurisdiction, to appear before him who from the information given or otherwise by such person, appears to be acquainted with the facts and circumstances of the case; and such person shall attend as so required :

Provided that no male person, under the age of fifteen years or woman shall be required to attend at any place other than the place in which such male person or woman resides.

(6) REWARDS.

283. Grant of rewards.

Rewards may be granted by the Deputy Commissioner or Commissioner to persons contributing to the prevention of offences under the Act, or to the

detection or conviction of offenders against the Act, subject to such instructions as may be issued by the Government of Mizoram from time to time.

(7) APPEALS AND REVISION

284. Appeal to Commissioner.

An appeal shall lie to the Commissioner from any order of Deputy Commissioner or any officer subordinate to him and discharging functions under the Act or under any rule or order made under the Act.

285. Appeal to Government.

An appeal shall lie to the Government from any order made by the Commissioner discharging functions under the Act or under any rule or order made under the Act.

286. Appeal barred against order of composition.

No appeal shall lie against orders of composition under section 71 of the Act.

287. Limitation

Every memorandum of appeal must be presented within one month from the date of the order appealed against, provided that the time required for obtaining a copy of the order shall be excluded from the calculation of the period of one month.

288. Interim order.

The Government, while entertaining the appeal may stay execution of the order appealed against and pass such interim order as it may consider expedient.

289. Calling for records.

In hearing appeal, the Government may call for the concerned proceedings held by any of the officers or authorities as mentioned in rules 284 and 285 and pass such orders thereon as it thinks fit.

NOTE :- The above rules regarding appeals do not apply to appeals by departmental officers. Appeals by them are governed by the rule applicable to other Government servants.

STANDARDISED FORMS

FORM NO 1

Foreign Liquor Form

Application for a Pass/Permit for import of India-made Foreign Liquor, Rectified or Denatured Spirit or Absolute Alcohol into Mizoram.

Name and Address of applicant Name and Address of agent, if the application is presented by an agent Name of distillery, brewery, etc., from which liquor is to be Address in Mizoram to which liquor is to be imported Route by which liquor is to be imported Date before which the consignment of liquor as to be despatched to Mizoram

Date

Signature of the importer or his agent.

DESCRIPTION AND QUANTITY OF LIQUOR TO BE IMPORTED

Kinds of liquor i.e. wine spirits, Beer, Liquors, Rectified spirit or Denatured Spirit).	Quantity to be imported			
	In bulk litres or bottles			Equivalent in London Proof Litres
	Litres	Qts	Pints	

Gross duty payable on total consignment and head to which payable.

FOR USE IN COLLECTORS OFFICE

Gross amount payable to Treasury	Head of Accounts

Returned to applicant to deposit Chalans.

Issue Pass/Permit in form

Name and designation of the officer granting it.

FORM 2**PASS FOR THE IMPORT OF INDIA-MADE FOREIGN LIQUOR INCLUDING RECTIFIED OR DENATURED SPIRIT OR ABSOLUTE ALCOHOL INTO MIZORAM.****ORIGINAL**

To be retained by the Deputy Commissioner/Superintendent of Excise. The Challan is to be pasted on this as authority for issuing the pass.

Pass for the import into Mizoram of India-made foreign liquor, rectified spirits, etc. on which full duty/pass fee has been paid from a distillery/warehouse/ licensed premises * in

Serial No. of Pass

District of issue

Place from which liquor is to be brought

Route by which liquor is to be imported

Date before which consignment is to be despatched to Mizoram

Date of issue

Description of liquor (wine etc., as in application).	Quantity			Equivalent in London Proof Litres
	In bulk litres or bottles			
	Litres	Qts	Pints	

Note :- Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles described above for import to at in the District of

(The full amounting to Rs. having been paid at the Treasury/Sub-Treasury at by Chalan No dt))

Date

Signature and designation of the
Officer granting it.

* Strike out entries not applicable.

FORM NO 2

PASS FOR THE IMPORT OF INDIA-MADE FOREIGN LIQUOR INCLUDING RECTIFIED OR DENATURED SPIRIT OR ABSOLUTE ALCOHOL INTO MIZORAM.

DUPLICATE

To be sent to the Deputy Commissioner of the place of export for record.

Pass for the import into Mizoram of India-made Foreign Liquor, rectified spirit, etc., which full duty/pass fee has been paid from a distillery/ warehouse/ licensed premises in

Serial No. of Pass

District of issue

Place from which liquor is to be brought

Route by which liquor is to be imported

Date before which consignment is to be despatched to Mizoram

Date of issue

Description of liquor (wine etc., as in application).	In bulk litres or bottles			Equivalent in London
	Litres	Qts	Pints	Proof Litres

Note :- Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles described above for import to at in the District of (The full amounting to Rs. having been paid at the Treasury/Sub-Treasury at by Challan No at)

Date.....

Signature and designation of the Officer granting it.

* Strike out entries not applicable.

Date of issue	Quantity issue	Strength

Deputy Commissioner,
Officer-in-charge of the Bonded
Warehouse.

FORM NO 2**PASS FOR THE IMPORT OF INDIA-MADE FOREIGN LIQUOR INCLUDING
RECTIFIED OR DENATURED SPIRIT OR ABSOLUTE ALCOHOL INTO MIZORAM.****TRIPLICATE**

To be sent to the Deputy Commissioner of the place of export and returned to the Officer granting the pass.

Pass for the import into Mizoram of India-made Foreign Liquor, rectified spirit, etc., on which full duty/pass fee has been paid from a distillery/ warehouse/licensed premises in

Serial No. of Pass

District of issue

Place from which liquor is to be brought

Route by which liquor is to be imported

Date before which consignment is to be despatched to Mizoram.....

Date of issue

Description of liquor (wine etc., as in application).	Quantity			
	In bulk litres or bottles			Equivalent in London Proof Litres
	Litres	Qts	Pints	

Note :- Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles described above for import to at in the District.

The full amounting to Rs.
having been paid at the Treasury/Sub-Treasury at by Challan
No dt

Date

Signature and designation of the
Officer granting it.

* Strike out entries not applicable.

Entries to be made in the exporting District.

Date of issue	Quantity issue	Strength

Deputy Commissioner,
Officer-in-charge of the Bonded
Warehouse.

FORM NO 2**PASS FOR THE IMPORT OF INDIA-MADE FOREIGN LIQUOR INCLUDING RECTIFIED OR DENATURED SPIRIT OR ABSOLUTE ALCOHOL INTO MIZORAM.****QUADRUPLICATE**

To be handed over to the person to whom pass is granted to accompany the consignment.

Pass for the import into Mizoram of India-made Foreign Liquor, rectified spirit, etc., which full duty/pass fee has been paid from a distillery/ warehouse/ licensed premises in

Serial No. of Pass

District of issue

Place from which liquor is to be brought

Route by which liquor is to be imported

Date before which consignment is to be despatched to Mizoram

Date of issue

Description of liquor (wine etc., as in application).	Quantity			
	In bulk litres or bottles			Equivalent in London Proof Litres
	Litres	Qts	Pints	

Note:- Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles described above for import to at in the District of

(The full amounting to Rs. having been paid at the Treasury/Sub-Treasury at by Challan No dt)

Date

Signature and designation of the
Officer granting it.

* Strike out entries not applicable.

FORM NO 3

PERMIT FOR THE IMPORT OF INDIA-MADE FOREIGN LIQUOR INCLUDING RECTIFIED OR DENATURED SPIRIT OR ABSOLUTE ALCOHOL

ORIGINAL

To be retained by the Deputy Commissioner/Superintendent of Excise.

Serial No. of Permit District of issue
 Place from which liquor is to be brought (Nature and name of dealers and place)

 Route by which liquor is to be imported
 Date of issue Current to

Description of liquor (Wine, Spirit, Beer, Liquors, Cordial, Rectified Spirit, Denatured Spirit etc.)	Quantity to be imported			
	In bulk litres or bottles			Equivalent in London Proof Litres
	Litres	Qts	Pints	

Shri of is permitted to import the article above described on pre-payment of duty at in the State of and in compliance with all rules and others in force in that State for a period ending on

Date.....

Signature and designation
of the Officer granting it.

FORM NO 3**DUPLICATE**

(To be retained by the Deputy Commissioner of the place of export)

Serial No. of Permit

District of issue

Place from which liquor is to be brought (Nature and name of dealers and place)

.....

Route by which liquor is to be imported

Date of issue

Current to

Description of liquor (Wine, Spirit, Beer, Liquors, Cordial, Rectified Spirit, Denatured Spirit	Quantity to be imported			
	In bulk litres or bottles			Equivalent in London Proof Litres
	Litres	Qts	Pints	

Shri of is permitted to import the article above described on pre-payment of duty at in the State of and in compliance with all rules and others in force in that State for a period ending on

Date.....

Signature and designation
of the Officer granting it.

FORM NO. 3

TRIPLICATE

(To be handed over to the applicant)

Serial No. of Permit District of issue

Place from which liquor is to be brought (Nature and name of dealers and place)

Route by which liquor is to be imported

Date of issue Current to

Description of liquor (Wine, Spirit, Beer, Liquors, Cordial, Rectified Spirit, Denatured Spirit etc.)	Quantity to be imported			
	In bulk litres or bottles			Equivalent in London Proof Litres
	Litres	Qts	Pints	

Shri of is permitted to import the article above described on pre-payment of duty at in the State of and in compliance with all rules and others in force in that State for a period ending on

Date.....

Signature and designation
 of the Officer granting it.

FORM NO. 4

APPLICATION FOR A PASS TO IMPORT DUTY PAID OVERSEAS FOREIGN LIQUOR.

Name and address of applicant.....
 Name and address of agent, if the application is presented by an agent..... Name and address of the firm from which the liquor is to be obtained..... Address in Mizoram to which the liquor is to be imported.....

Date.....

Signature of the importer or his agent.

Description and quantity of liquor to be imported			Pass fees for import by a license			
	Litres	Qts.	Pts	Rate when imported in bulk	Rate when imported in bottles.	Total fee to be paid
Spirits :—						
i) Brandy						
ii) Whisky						
iii) Gin						
iv) Rum						
Liqueurs						
Champagne						
Wines						
(Other sorts)						
Beer						
Ale						
Perry						
Cider						
Other fermented liquor.						

For use in the Deputy Commissioner's Office. Gross amount of pass fee payable to the Treasury. Rs..... (in words

Head of Accounts

Signature and designation of the Officer granting it.

Returned to the applicant to deposit pass fee through Treasury Challan.

Issue Pass in form.....

Signature of the granting Officer.

Date

FORM NO. 5

PASS FOR THE IMPORT OF DUTY PAID OVERSEAS FOREIGN LIQUOR.

ORIGINAL

To be retained by the Deputy Commissioner.

Serial No. of Pass.....
 District of issue.....
 Place from which liquor is to be brought.....
 Route by which liquor is to be imported.....
 Name and address of the person to whom issued.....
 Date of issue..... Current to.....

Description and quantity of liquor to be	Pass fees for import by private individuals			Rate when imported in bulk	Rate when imported in bottles.	Total fee to be paid	No. and Date of Treasury Challan under which paid
	Litres	Qts.	Pts.				
Spirits :— i) Brandy ii) Whisky iii) Gin iv) Rum Liqueurs Cordials Champagne Wines (other sorts) Beer Ale Perry Cider Other fermented liquors.							

Signature and designation of
 the Officer granting it.

N.B. :- No duty is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor.

FORM NO. 5**DUPLICATE**

(To be retained by the Deputy Commissioner.)

Serial No. of Pass District of issue.....
 Place from which liquor is to be brought.....
 Route by which liquor is to be imported.....
 Name and address of the person to whom issued.....
 Date of issue Current to.....

Description and quantity of liquor to be imported	Pass fees for import by private individuals			No. and Date of Treasury Challan under which paid			
	Litres	Qts.	Pts.		Rate when imported in bulk	Rate when imported in bottles.	Total fee to be paid
Spirits :— i) Brandy ii) Whisky iii) Gin iv) Rum Liqueurs Cordials Champagne Wines (other sorts) Beer Ale Perry Cider Other fermented liquors.							

Signature and designation of
the Officer granting it.

N.B. :- No duty is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor.

* Strike out where necessary.

MISCELLANEOUS: FORM NO 1

Pass for the Export of India - made Foreign Liquor including Transport Rectified Spirit or Absolute Alcohol (Duty Paid or Duty Free) Denatured Spirit (Pass fee Paid or Free of Pass fee) from a Distillery or Warehouse (other than a bonded laboratory).

DISTRICT

**ORIGINAL
(To be retained)**

1. Serial number of pass with date of issue.....
2. Number and date of import Permit (if any).....
3. Name of Article.....
(Distillery
Warehouse)
4. Licensed premises
5. Name of person to whom issued.
* (A) Quantity in (1) Bulk litre.....
(2) L.P. litre.....
(B) Strength.....
(C) Rate of duty levied.....

Pass the article above described for Export to.....
Transport
..... at..... in the District of (the full duty/pass fee amounting of Rs and cost price amounting of Rs.) having been paid at Treasury vide challan No..... dt by the following route.....

This pass is current for..... days and must be returned within the period of currency to the Officer granting it.

The..... 19.....

Signature of Officer
granting the Pass.

* Bulk litres and strength in case of C.S. Bulk litres strength and L.P. litres in case of India-made Foreign Liquor, Bulk – litres only in case of D.S.

MISCELLANEOUS: FORM NO 1

Pass for the Export of India - made Foreign Liquor including
Transport

Rectified Spirit or Absolute Alcohol (Duty Paid or Duty Free) Denatured Spirit
(Pass fee Paid or Free of Pass fee) from a Distillery or Warehouse (other than a
bonded laboratory).

DISTRICT**ORIGINAL**

**(To be handed over to the person to whom the pass is granted to accom-
pany the consignment)**

1. Serial number of pass with date of issue.....
2. Number and date of import Permit (if any).....
3. Name of Article.....
(Distillery
(Warehouse
4. Licensed premises
5. Name of person to whom issued.
* (A) Quantity in (1) Bulk litre.....
(2) L.P. litre.....
(B) Strength.....
(C) Rate of duty levied.....

Pass the article above described for Export to the.....
Transport
..... at..... in the District of (the full duty/pass
fee amounting of Rs and cost price amounting of Rs.
.....) having been paid at Treasury vide challan
No..... dt by the following
route..... :-

This pass is current for..... day and must be returned
within the period of currency to the Officer granting it.

The..... 19.....

Signature of Officer
granting the Pass.

* Bulk litres and strength in case of C.S. Bulk litres strength and L.P. litres in
case of India-made Foreign Liquor, Bulk – litres only in case of D.S.

MISCELLANEOUS: FORM NO 1

Pass for the Export of India - made Foreign Liquor including Transport Rectified Spirit or Absolute Alcohol (Duty Paid or Duty Free) Denatured Spirit (Pass fee Paid or Free of Pass fee) from a Distillery or Warehouse (other than a bonded laboratory).

DISTRICT

ORIGINAL

(To be sent to the Deputy Commissioner of the place of export)

1. Serial number of pass with date of issue.....
2. Number and date of import Permit (if any).....
3. Name of Article.....
(Distillery
Warehouse)
4. Licensed premises
5. Name of person to whom issued.
* (A) Quantity in (1) Bulk litre.....
(2) L.P. litre.....
(B) Strength.....
(C) Rate of duty levied.....

Pass the article above described for Export to the.....
Transport
..... at..... in the District of (the full duty/pass fee amounting of Rs and cost price amounting of Rs.) having been paid at Treasury vide challan No..... dt by the following route..... :-

This pass is current for..... day and must be returned within the period of currency to the Officer granting it.

The..... 19.....

Signature of Officer granting the Pass.

* Bulk litres and strength in case of C.S. Bulk litres strength and L.P. litres in case of India-made Foreign Liquor, Bulk – litres only in case of D.S. currency to the Officer granting it.

**INSTRUCTIONS RELATING TO
THE MIZORAM EXCISE RULES, 1983**

*(Approved by Govt. of Mizoram vide letter No. Exc. 101/81/71
Dt.12.8.1987)*

Paras No.

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- Form 12 Licence for bottling
- Form 13 Licence for retail vend of rectified spirit including absolute alcohol by chemists and druggists
- Form 14 Permit for a homeopathic chemist
- Form 15 Licence for manufacture of denatured spirit
- Form 16 Licence for wholesale vend of denatured spirit.
- Form 17 Licence for retail sale of denatured spirit
- Form 18 Licence for possession of denature spirit
- Form 19 Licence for manufacture of perfumes and toilet preparation consisting of or containing alcohol

INSTRUCTIONS

CHAPTER - I

Foreign Liquor and Licence Forms

1. Definition :

Foreign liquor which is defined in Notification No. EXC. 1/85/2 dated 28th August, 1986 as required by section 3 of the Act, is reproduced as follows:-

NOTIFICATION

Dated Aizawl, the 28th August, 1986.

NO.EXC 1/85/2 : In exercise of the powers conferred by section 3 of the Mizoram Excise Act, 1973 (Act No. 7 of 1974) and in supercession of Notification No. EXC 33/74-79/24 Dated the 3rd January, 1985, the Lt. Governor (Administrator) of Mizoram is pleased to declare the following intoxicants as foreign liquor :

(1) Rum, Whisky, Brandy, Gin, Vodka, Milk punch, Liqueurs, Cordials, Bitters and Wine or a mixture containing any of the liquors aforesaid.

(2) spirit sophisticated or compounded so as to resemble in colour and flavour Rum, whisky, brandy, gin, vodka, milk punch, liquors, cordials, bitters or other similar potable alcoholic preparations.

(3) spirit including rectified spirit intended to be used for the manufacture of Rum, whisky, brandy, gin, vodka, milk punch, liqueurs, cordials, bitter or other similar potable alcoholic preparations, and

(4) beer, ale, porter, stout, cider, perry and other similar potable fermented liquors.

Provided that the expression 'Potable Foreign Liquor' shall not include, unless there is anything repugnant to the subject or in the context, the spirit including rectified sprit mentioned in item (3) as aforesaid.

The rates of duty imposed on India- made Foreign Liquor will be

as notified by Government from time to time.

(1) India-made rectified spirit issued to or obtained by manufacturer of perfumes and toilet preparation shall pay duty at 50 paise per proof litre subject to such conditions as may be laid down on the licence.

(2) India-made rectified spirit issued to or obtained by chemists and druggists for manufacture of spirituous medicinal preparations shall pay duty at 50 paise per proof litre subject to such conditions as may be laid down on the licence.

(3) India-made rectified spirits issued to or obtained by the Homeopathic Chemists or practitioners for manufacture of Homeopathic medicines shall pay duty at 50 paise per proof litre subject to such conditions as may be laid down on the special permit.

Limit of retail sale:- The limit of retail sale is specified in Notification No. EXC. 1/85/3 Dated 28th August, 1986.

2. Licence for the sale of Foreign Liquor by wholesale and by retail sale and licences for compounding, blending and bottling of potable foreign liquor may be granted in the following forms -

<u>Name of licences</u>	<u>Name of schedule</u>	<u>Form No.</u>
Licence for the wholesale vend of foreign liquor (other than denatured spirit)	Assam Schedule XXXI (Sect. 1-Foreign Liquor)	1
Licence for the retail vend of foreign liquor for consumption 'off' the premises.	Ditto	2
Licence for the retail vend of liquor for consumption 'on' the premises.	Ditto	3
Licence for the retail vend of foreign liquor for consumption on the premises in a Hotel.	Ditto	4
Licence for the retail vend of foreign liquor for consumption of the premises in a Restaurant.	Ditto	5

Bar Licence tenable by the holder of a Hotel or Restaurant licence.	Ditto	6
Late closing licence tenable by the holder of a Hotel or Restaurant licence.	Ditto	7
Licence for the retail vend of foreign liquor for consumption 'on' the premises in a Non-proprietary club.	Ditto.	8
Licence for the retail vend of foreign liquor for consumption 'on' the premises in a proprietary club.	Ditto	9
Licence for the retail vend of foreign liquor at a Military Canteen established under the Military Canteen Tenant System.	Ditto	10
Licence for compounding and blending of foreign liquor.	Ditto	11
Licence for bottling of potable foreign liquor	Ditto	12
Licence for the retail vend of rectified spirit (including, absolute alcohol) by Chemists and Druggists.	Ditto	13
Permit for the purchase and use in the manufacture of drugs, medicines or chemicals, of rectified spirit by chemists.	Ditto	14
Licence for the manufacture and storage of denatured spirit.	Ditto	15
Licence for the whole-sale vend of denatured spirit	Ditto	16
Licence for the retail vend of denatured spirit	Ditto	17
Licence for the possession on storage of denatured spirit	Ditto	18
Bar-licence for theatres, cinemas of or other places of public resort and entertainment.	Ditto	19

3. Foreign liquor licence does not cover the sale of country liquor (i.e. Rakzu, Tinzu, Zupui and similar preparation). Licence for the sale of foreign liquor

does not cover the sale of country spirit and fermented liquor which include Rakzu, Tinzu, Zupui and other similar preparations containing alcohol. The premises licensed for the sale of foreign must be separated from those licence for the sale of country spirit and fermented liquor and foreign liquor licences should not be granted to persons holding licences for the sale of country liquor.

4. Each application for the registration of Salesmen should be decided on its own merits. It is not desirable that sanction to the mutation or registration of names of salesmen should be accorded mechanically or with undue liberty, as experience shows that the appointment of salesmen is often resorted to by licence in order to cover subletting and illegal transactions. No hard and-fast rule regulating the number of vendors who may be appointed can be laid down, but ordinarily two persons ought to suffice for the working of a shop. Applications for the appointment of salesmen should be referred to the Superintendent of Excise. The names of the approved salesmen shall be endorsed on the licences, under cover of which they are permitted to sell, and also on the counterfoils of such licences. In a sub-division the Excise officer-in-charge should pass orders approving appointments and dismissals of salesmen for shops in sub-division.

PERFUMES AND TOILET PREPERATIONS.

5. *Perfumed spirit is a foreign liquor :-* Perfumed spirit made in India, and spirit manufactured in India and used in drugs, medicines or chemicals are foreign liquors. The manufacture of such spirit requires a licence.

CHAPTER - II

Prosecutions and Fines, Rewards, secret services expenditure and report of cases

PROSECUTIONS AND FINES

6. *Prosecution of Vendors :-* Prosecution of Vendors for breach of conditions of licences, other than those of serious character, should not ordinarily be resorted to. Those cases should be dealt with departmentally as far as possible. For minor irregularities, a warning may be given in the first instance. For serious shop offences or where repeated warnings fail to

correct a licence, his licence is liable to be cancelled. Attention is, however, called to section 71 (1) of the Act which provides for compounding such offences.

7. *Prosecution for non-payment of licence fees* :- A prosecution for the non-payment of licence fees should only be instituted with the sanction of the Commissioner. The proper course is to close the shop until the fees are paid and, on failure to pay promptly to cancel the licence.
8. *Punishment or penalty to be recorded on the licence* : Any punishment or penalty imposed on a licensee without forfeiture of his licence whether awarded by a Court or by a Deputy Commissioner under the Act or rules thereunder and any offence compounded by a licensee under section 71 (1) of the Act shall be recorded on his licence.
9. *Procedure for dealing with cases of debarment of licensees* :-
 - (1) If an offence is of such a serious character that it leads to the cancellation of a licence the question whether the licence should be debarred permanently or for a period of years should ordinarily be decided at the time the order of cancellation is passed by the Court or the Commissioner and included as a part of that order.
 - (2) No order of permanent or temporary debarment should be passed in a miscellaneous case concerning an existing licensee unless the orders in such case provide for the cancellation of the licence.
 - (3) Apart from orders of debarment passed as the result of particular miscellaneous or judicial case licensees may be debarred for other valid causes, such as accumulation of lesser offences, financial unsoundness, reasonable suspicion of being connected with the smuggling traffic, bad management etc. Orders of debarment under this instruction should not however be made without full consideration of the actual records and brief reasons for the order of debarment should always be noted (if necessary, confidentially).
10. *Register of misconduct of vendors* :- A register of the misconduct of vendors and their salesmen should be kept in the district and sub-divisional offices in the prescribed form.

11. *Prosecution for possession of liquor in excess of legal limit :-* Prosecutions for possession of liquor in excess of the legal limit, if any, should be instituted against such persons or consumers.

12. *Procedure in regard to prosecution in Excise and Opium cases in Court:-* The following procedure is laid down in regard to the prosecution in Excise and Opium cases ;
 - (1) Excise officers have the powers to detain and search the suspects, investigate the offences and prosecute the offenders in a Court of Law in the case of excise offences including those in respect of narcotics, while Police officers do not have such legal powers in normal cases but have to immediately inform the nearest Excise station of the same so that the latter may proceed further in the case. The Police also do not have powers to investigate Excise offences nor to file prosecution in the Court.

 - (2) *Excise cases sent up by Excise Officers :-*
 - (a) In cases in which the employment of an officer to prosecute is considered necessary, any Excise Officers not below the rank of Sub-Inspector, though not formally prosecutor will assist the court;
 - (b) In cases in which the employment of an officer to prosecute is considered necessary but the Deputy Commissioner or Superintendent of Excise or Sub-Divisional Officer or in his absence by the senior officer in charge of his office, the Excise prosecutor should undertake the prosecution; except when the case is of such importance or intricacy that it is considered necessary to engage a pleader. In such cases the Government pleader or Public Prosecutor should ordinarily be engaged. The District Magistrate may, however, engage a private practitioner. The cases in which pleader appears, the Superintendent of Excise or an Excise Officer not below the rank of Sub-Inspector may, according to the circumstances of each case, invariably attend the court on the days of hearing with a view to assist the prosecuting officer and to press, where necessary, for inflicting deterrent punishment on the accused when he was convicted.
 - (c) Similarly in connection with the hearing of appeals before the Court of Session, Deputy Commissioner should, if he considers it necessary, apply to the District Magistrate for the service of Government Pleader or Public Prosecutor and before the High Court for Services of the Government Advocate. The District Magistrate should communicate with the Deputy Commissioner and Remembrances of

Legal Affairs through the Commissioner of Excise if he considers the appearance of a counsel desirable.

13. *In case of illegal possession of intoxicants Magistrates to as certain whether such articles contraband* :- In prosecutions in regard to illegal possession of intoxicants, prosecuting officers should argue before the Magistrate the necessity of a decision and definite finding on the point whether the articles in question are contraband and in any case in which it is doubtful whether the article is opium or not, point out that the doubt can be cleared up by sending the article or a part of it to a Chemical examiner to Government for analysis. Superintendent of Excise is also competent and authorised to test samples of the article by a confidential method known to him and to testify whether such samples are contraband opium or otherwise.
14. *Gravity of offence to be pointed out by prosecuting officer* :- It should also be argued on the question of punishment in such cases that the illegal possession or sale of contraband and intoxicants as a much more serious offence than the more illegal possession or sale of such intoxicants on which duty has been paid, and that punishment should be inflicted accordingly. It is the duty of the prosecuting officer to make clear to the Court the gravity or the reverse of the offence alleged, so far as the offence affects the Excise revenue.
15. *Disposal of departmental cases* :- When an explanation of any irregularity on the part of a licensee or salesmen is called for with a view to proceedings and is found to be unsatisfactory, an order sheet should be attached to the office copy of the notice and the case entered in the register of miscellaneous cases. When irregularities are detected during inspection, the notice may be delivered by the inspecting officer on the spot and a copy signed by the licensee or salesman in token of receipt filed with the record. All papers concerned with the subsequent proceeding should be filed with the record and orders should be recorded on the order sheet.

An order inflicting a monetary penalty under section 71 of the Excise Act is one of composition of the offence and the order should be that the licence will be cancelled, or the offender prosecuted unless a certain sum is deposited on a date to be fixed. If payment is not made on the date fixed or when any time allowed has passed, the case should be sub-

mitted to the Commissioner for orders as to whether the offender should be prosecuted or the licence cancelled or suspended.

A licence can be suspended or cancelled under section 28 (b) of the Mizoram Excise Act, 1973 in the event of any breach by the holder thereof, or by his servants or by anyone acting on his behalf with his express or implied permission of any of the terms of the licence. If the Commissioner decides to prosecute the offender, he should, unless there are strong reasons to the contrary suspend the licence. If the offender is convicted the licence should then be finally cancelled under section 28 (1) (c) of the Act. The cancellation should be made after the period of appeal, if any be allowable has passed. Meanwhile the shop should only be provisionally resettled.

The prosecuting officer should draw the attention of the court to circumstances in which the prosecution was initiated, and should press for the infliction of a penalty not less than that proposed to be imposed by the Commissioner, if the Commissioner decides not to prosecute, he may, and in serious cases should, cancel the licence, provided that either.

- (a) the licence is expressly stated to be cancelled at will; or
- (b) the licence expressly provides for cancellation if the licensee is held by the Commissioner to have committed, by himself, or by his servants or by anyone acting on his behalf, with his express or implied permission, a breach of any of its terms or conditions; or
- (c) the fact that the conditions of the licence have been infringed admits of no denial.

If there is any doubt in a case falling under clause (c) as to the commission of an offence or the breach of a condition of the licence, the offender should properly be prosecuted. He can be prosecuted under section 53 of the Act for breach of condition of a licence granted under the said Act.

Similar considerations apply when an offender is prosecuted. The licence may be cancelled outright for breach of a condition, provided one of the above conditions (a), (b) or (c) is satisfied.

When ordering a prosecution and suspension of the licence by the Commissioner, the Superintendent of Excise should withhold refund of

the Security deposit pending disposal of the case.

16. *Credits fines under head "Administration of Justice" and of composition moneys under head "Excise Miscellaneous"* :- All fines imposed by the Criminal Courts under the Excise, Narcotic Drugs and Psychotropic Substances Acts must on realisation be paid into the treasury and credited to Government under the head - "Administration of Justice." Sums realised under section 71 of the Mizoram Excise Act by forfeiture of security deposits should be credited under the head Excise Miscellaneous."

REWARDS

17. *Payment subject to budget provision : Excise licensees not eligible for rewards* :- The payment of all rewards is subject to budget provision. in no circumstances reward should be granted to holders of Excise licensed shops.
18. *Grant of reward to informer when no prosecution is made* :- A reward of any amount not exceeding Rs 5000/- per head (may be granted) where no proceedings have been instituted against the offender to any person who may give information leading to the detection or prevention of offences under the Excise, Narcotic Drugs and psychotropic Substances Laws.
19. *Rewards permissible where prosecution takes place* :- In cases of prosecution for offences against the Excise and Narcotic Drugs and Psychotropic Substances Acts, whether ending in conviction or not, rewards of any amount not exceeding Rs. 10000/- may be granted to persons instrumental in the detection of the offence.
20. *Principles to be observed in granting rewards* :- The informer should ordinarily get the largest share; the next largest should go to the head of the force making the detection, except where lengthy and intricate detective enquiries have to be undertaken, in which case the responsible officer may get the largest share. The Superintendent of Excise while recommending rewards should carefully scrutinize the part played by each officer or outsider. Consolidated rewards should be granted where more than one case are detected as a result of one and the same raid. In all proposals for distribution of rewards, the claims of the police on account of service ren-

dered by them should be recognised as fully as those of subordinates of the Excise Department.

- (1) It should be borne in mind that reward is purely an ex-gratia payment and should be granted on the absolute discretion of the authority competent to grant rewards and cannot be claimed by anyone as a matter of right.

- (2) While submitting the reward proposal, it should be ensured that the following detail/supporting documents, inter-alia, are enclosed :-
 - (i) Full facts of the case;
 - (ii) Details of the information furnished by the informer along with a copy of information recorded;
 - (iii) Role played by the individual officers responsible for the seizure.
 - (iv) Copy of the tests report for each representative sample from the Forensic Laboratory to show the nature of the drug and the percentage of the active ingredient;
 - (v) Copies of seizure report/recovery memo, and FIR, indicating therein the quantity of drug seized, markings etc;
 - (vi) Details of the prosecution launched, including a copy of the complaint filed against the offenders.

- (3) Further, while forwarding the proposal for giving reward to the informers and officers the following factors should be high lighted :-
 - (i) the accuracy of the information;
 - (ii) degree of risk involved;
 - (iii) the extent and nature of help rendered by the informer;
 - (iv) whether the information gives due to the persons involved in the smugglings;
 - (v) the risk involved to the officers in working out the case/in securing the information;
 - (vi) the extent to which the efficiency of the staff lead to the seizure;
 - (vii) the initiative, drive, efforts and ingenuity displayed, and
 - (viii) whether, besides the seizure of contraband, the owners,

organisations, financiers, racketeers and carriers have been apprehended or not.

All the documents enclosed with reward proposal should be duly attested by a Gazetted Officer.

- (4) Rewards should ordinarily be paid upto 10% of the estimated market value of the goods involved (half of the maximum reward indicated in the Appendix 'A') in respect of opium and other narcotic drugs. Rewards in excess of this limit, not exceeding 20% (as in the Appendix 'A') of the said value, may be considered in cases where the Government servant has exposed himself to great personal hazard or displayed exemplary courage, initiative, ingenuity or resourcefulness of an extraordinary character or his personal efforts have been mainly responsible for the detection of the contraband.
- (5) The reward recommended should be sanctioned by the appropriate authority only after the goods are received by the custodian and a certificate to that effect is issued by the Custodian.
21. *Rewards not to be granted in petty cases :-* Reward should be granted liberally, but only after careful examination of each case. In granting rewards discretion should be exercised in each case, and sanction should be given or applied for, not as a matter of form, but only in important cases in which it is necessary to encourage and reward the persons instrumental in detection. In the case of petty offence, e.g., manufacture and/or sale of small quantities of 'ZU' or 'RAKZU' rewards may be granted, and when granted should be only of nominal amount. This will render possible the grant of larger rewards in cases which are really important. It will depend entirely on the discretion of the Deputy Commissioner or the Commissioner to decide in what cases rewards should or should not be granted. The mere recording of statements of witness or sending up an accused for trial are no more than the ordinary routine duties of an officer and do not entitle him to reward.
22. *Officers not eligible for rewards :-* Police officers, above the rank of Deputy Superintendent, and Excise Officers above the rank of Inspector are not eligible for rewards in Excise cases. In respect of cases under Narcotics law, instructions from Govt. of India at Appendix 'C' will be followed.
23. *Period of appeal to be awaited :-* In a case in which appeal lies against order of the first court, no reward should be paid to Government

officers and outsiders in Excise and Opium cases until after the expiry of the time for appeal or if an appeal be preferred until the appeal is disposed of.

24. *Importance of prompt payment :-* Promptness in the disbursement of rewards is of the greatest importance. Superintendent of Excise should therefore arrange for rewards in excise and opium cases to be paid as soon as they have been sanctioned. All bills for rewards will be drawn in regular contingent bill forms and disbursed through the District or Sadar Excise Office without the intervention of the Sadar Nazarat (see S.O. 113 of the Treasury Rules and Subsidiary Orders made thereunder.) The Superintendent of Excise will be held responsible that payments are duly accounted for.

25. *Procedure in disbursing rewards :-*

(1) As soon as the rewards in any case have been sanctioned, the Head Assistant of the Excise Office at Sadar or Sub-Divisions will cause a receipt to be made out in the prescribed form in the case of each person to be rewarded with an amount exceeding Rs. 50/- and will at the same time draw up a reward acquittance roll in the prescribed form for all sums to be disbursed irrespective of the amount. The receipt forms should be given a sub-divisional serial number for the financial year. The receipt forms and/or the acquittance roll should then be made over to the officer responsible for the disbursement of the rewards who should ordinarily be an Inspector or, if there is no Inspector, a selected Sub-Inspector.

This officer will return the receipt forms and/or the acquittance roll with the signatures of the payees (or their thumb impressions when either are illiterate) and will be personally responsible for the identity of the parties paid. Receipt forms must be duly stamped. Disbursing Officers must personally disburse the amount and send it by money order, if necessary, at the expense of the payees. When the money is remitted to the recipients by money order the acknowledgment should be affixed to the acquittance roll by the disbursing officer.

(2) If a disbursing officer is unable to take the payment within 30 days, the amount unpaid should be returned to the Excise Head Assistant at the District or Sadar office and will be refunded by him into the treasury.

(3) The cash drawn for rewards may remain in the custody of the Excise Head Assistant at District or Sadar Excise office until such time as it can be conveniently made over to the disbursing officer but any sum not made over to the disbursing officer within 7 days should be refunded into the treasury in cash or by short drawal on a contingent bill as in the case of sums returned by disbursing officers. The amounts may be drawn a new when the disbursing officers present themselves to receive them.

(4) The disbursing officer shall sign the certificate at the foot of the acquittance roll and, if he is of lower rank than Inspector, the Superintendent of Excise shall countersign it.

(5) When payments are made to informers whose names it is not desirable to divulge, the Superintendent of Excise, the Sub-divisional Officer or Superintendent of Police (see instruction below) shall, in lieu of the payee's acknowledgement or receipt, furnish a certificate of disbursement.

26. *Rewards to Police Officer :-* Payments of rewards to police officers shall be made either by money order at the expense of the payees or through the Superintendent of Police. In the latter case the amount will be sent in cash with the necessary receipt forms and/or the acquaintance roll to the Superintendent with a request for disbursement. The latter will sign the certificate at the foot of the acquaintance roll. Any amount not distributed by him within 30 days, will be returned to the Excise Officer with the brief reason for non-distribution.

27. *Acquittance roll to kept in a guard file :-*

(1) All returned acquittance roll should be kept in a guard file under the serial number of the bill in the contingent register.

(2) Departmental head of office to be consulted when a reward is to be given. In the case of rewards proposed to be given to officers belonging to departments other than the Excise department the district head of the department concerned should ordinarily be consulted before any reward is sanctioned.

SECRET SERVICE EXPENDITURE

28. *Secret Service payments :-* Where there is a grant for Secret Service work and expenditure is necessary for the payment of expenses of, or

rewards to, informers, either before or after the institution of a case, the following procedure should be followed :-

Money will be drawn from the Treasury by the Excise Commissioner as occasion arises on regular contingent bills. No indication will be given as to the names of the payees of the particulars of the payments. The Commissioner will furnish a disbursement certificate and retain the payee's receipts. This certificate may be furnished on the bill on which the charge is drawn or furnished afterwards in case where payment has to be made by drawing a bill from the Treasury instead of from the permanent advance. Rules for operation of Secret Service fund in details is indicated in Appendix 'B'

REPORT OF CASES

29. *Forms to be used in reporting cases* :- Every officer should be supplied with the following forms -
- (1) Preliminary report to the Commissioner, of arrest, seizure or search in form No.....
 - (2) Report to Magistrate under the Excise Narcotic Acts in Form No.....of the Schedule mentioned above.
 - (3) Final report to the Commissioner after disposal of a case under the Excise or Narcotics Drugs and Psychotropic Substances Act in Form No.....of the Schedule mentioned above.
30. *Preliminary report to Commissioner, of arrest, seizure or search* :- When any officer makes any arrest, seizure or search he must draw up a preliminary report in the barest outline in the prescribed form. The report must be submitted to the Commissioner through the Superintendent within 24 hours of the arrest, seizure or search In Sub-Divisions the report will be sent direct to the Sub-Divisional Office, a copy being at the same time sent to the Superintendent of Excise.

The Officer will proceed with this enquiries without waiting for orders on the report but he will be subsequently guided by any orders which may be passed on them, when both opium and intoxicants have been seized two preliminary reports must be drawn up as there will be two cases, one under the Excise Act and the other under the Narcotic Drugs and Psychotropic Substances Act. When the case is one or more than ordinary importance or presents special point of interest or deals with smuggled or contraband articles or when the detecting officer deserves

special commendation, the Superintendent of Excise will forward a copy to the Commissioner of Excise.

31. Report to Magistrate under the Excise or Narcotic Drugs and Psychotropic Substances Act :-

(1) When the necessary enquiries are completed and a prosecution appears warranted the report must be drawn in the prescribed form. It must show the names of all persons acquainted with any of the facts of the case and what each is prepared to prove. The original search has been made, will be attached to this report. Though only one search list will be prepared in a case in which both an intoxicant and Opium have been seized there will be two reports if the evidence warrants a prosecution under each Act. The original search list will be attached to this report. Though only one search list will be prepared in a case in which both an intoxicant and Opium have been seized there will be two reports if the evidence warrants a prosecution under each Act. The original search list will be attached to one of the reports and a copy to the other. An endorsement must be made on this copy of the search list showing clearly to what report the original has been attached. A copy of the report will at the same time be submitted to the Superintendent. The third copy will remain with the officer who submitted the report. Great care must be taken to include all relevant particulars in column 8 of the report in order that a prosecuting officer may be able to gather from it all the facts that it will be necessary for him to prove.

(2) Excise officers sending up cases for trial should always note in column 7 of the report whether the witnesses will appear with or without summons. Prosecuting officers should understand that they will be held responsible for procuring the witnesses on the dates fixed for hearing and applying for remand in the case of their nonattendance.

32. *Final report to Commissioner after disposal of a case under the Excise or Narcotic Drugs and Psychotropic Substances Act* :- Final report should be drawn up in the prescribed form as completely as possible so as to give a full history of the case.

The part taken by each person entitled to reward must be clearly shown. It must be definitely noted in the final report whether the accused person has or has not been previously convicted.

Copies will be sent to the Superintendent of Excise in Sub-divisional cases also and to the Commissioner in cases of interest or importance as in the case of the preliminary reports to the Commissioner.

CHAPTER III

Weights, Measures and Instruments

33. The following tables of English and Indian weights and measures are to be observed :

- | | |
|------------------------------|-----------------------|
| (1) English liquid measure- | |
| 2 nips | - one pint |
| 2 pints | - one quart. |
| 4 quarts or 6 reputed quarts | - one imperial gallon |
| 750 ml | - one quart bottle. |
| (2) Indian liquid measure- | |
| one imperial gallon | - 10 pound |
| avoirdupois weight | - 4.535 kilogram. |

34. *Indent for European stores* :- The Commissioner of Excise is required to submit to the Secretariat his indent for all instruments required from England, or abroad. The Secretariat will submit it to the Director General of Stores, India Office, London.

The stock of all instruments should be maintained in the office of the Commissioner of Excise at Aizawl. Application for the supply of instruments should be made by Superintendent of Excise to the Commissioner, who will arrange for the supply of the instruments required in the Excise Office.

35. *Hydrometers* :- At least two full sets of glass hydrometers each should be maintained in the office of the Superintendent of Excise at Aizawl, Lunglei and Saiha and sufficient quantity of pocket set of hydrometer with weights shall be made available in the office of the Superintendent of Excise for use of inspecting staff whenever necessary.

36. *Size of hydrometers and test jars*- The size of the hydrometers supplied will ordinarily be 13.5 inches over all, i.e. from top of stem to bottom of bulb, and that of glass test jars for use in warehouse, if any, 13.5 inches x

2.75 inches. The pocket brass hydrometer set which has got a small glass jar for shop inspection work should be used.

37. *Testing of instruments* :- One set of instruments and measures should be set apart as a standard and should not be in general use. Those in use should be compared with the former once a week by the Officer in-charge.

Corrections applied to hydrometers and thermometers should be noted on a slip of paper which be pasted to the lid of the box containing the instruments. A copy of the corrections should also be kept near the testing table.

38. *Use of hydrometers* :- Five-stemmed glass Sikes' Hydrometers 13½ inches long, must be used in warehouse, if any. Each stem covers 20 degree of indication. For shop inspection work, single stemmed glass hydrometers of proper range or brass gilt Sikes' hydrometers may be used. These instruments must never be used to spirit for duty purposes and hollow-stemmed hydrometers open at the top must not be used on any account. Thermometers with wooden scale must not be used in warehouse.

39. *Packing of instruments* :- The following directions must be observed in packing brass and glass hydrometers :-

(1) Brass hydrometers -

(a) In the case of brass instruments with detachable weights, these should be wrapped up in tissue papers and made into a separate packet;

(b) A sufficient amount of cotton wool or soft paper should be placed over the instrument in the case to prevent any risk of displacement in transit;

(c) The case should then be packet in a wooden or tin box. The space between this outer case and the instrument box should be sufficiently packed with paper, shavings, sawdust or other suitable elastic packing;

(d) In the case of brass instruments, the packet containing the weights should be placed in the space between the outer and the inner cases;

(e) The thermometer must be packed separately in a tin cylinder as described under sub rule (2) below.

(2) Glass hydrometers -

Each stem should be packed in a separate cylindrical tin case whose diameter is about one inch greater than the width of the hydrometer's bulb; and at least one inch longer than the hydrometer stem-

(a) the tin case should first have some cotton wool placed in it to a depth of one inch;

(b) the hydrometer should then be gently placed in the case, bulb uppermost (not pushed down through the cotton wool to the foot of the case).

(c) it should then be thoroughly packed round with dry sawdust not rammed too tightly allowing equal distance all round between the bulb and cases;

(d) the case should then be filled with sawdust to within half an inch of the top. This remaining half inch should be filled with cotton wool;

(e) the cap should then be put on without undue force and securely fastened. A loose cap should not be used.

(3) The tin case should then be packed in a wooden box large enough to allow of each case having a good layer of sawdust to separate it-

(a) from neighbouring tins; and

(b) from the sides and ends of the box.

(4) The thermometer should be packed in the same manner.

40. *Precautions to be taken in the use of hydrometers* :- Glass hydrometer stems should be lifted from the wooden box by the larger bulb and not by the narrow stem. If the bulb is at all tightly jammed in the box and the stem is used to try to raise it, there is such risk of breakage. (See Technical Excise Manual, Appendix II (b) and (c).

When it sticks, it should be gently levered out of the case by raising the bulb. Hydrometers should be taken out of use if for any reason they fail to float vertically. The presence of mercury in the upper bulb or hollow shaft does not make the readings inaccurate as long as the stem floats truly.

Thermometers should be carefully examined from time to time to see that the mercury column has not become separated into sections and that no portion of it has lodged in the wider part at the top of the stem. Should this happen, the thermometer should be securely gasped by the stem towards the top end and then sharply jerked downwards. If this fails, the bulb may be gently heated until the mercury again forms one unbroken column. If neither method succeeds, the instrument should be returned and another indented for in its place. No thermometer which has once required such treatment should be used without careful scrutiny, and, if the fault occurs a second time, the instrument should be taken out of use.

41. *Occasion for gauging and proving*:- The content of vats must be gauged and proved;
 (1) When there is any suspicion of fraud in respect of spirit contained in a vessel.
 (2) When there is no transaction in a vat for a week, the contents must be gauged and proved.
42. *Gauging of Vessels* :- The gauging of spirit vessels and the gauging of contents of the same should be made in accordance with the instructions laid down in the Technical Excise manual, but wet gauging should be done by withdrawal of the water as has been the method hitherto.

Instructions for gauging by the dry method will be found in the Technical Excise Manual.

CHAPTER - IV

Clothing

43. *Supply of uniform to certain classes of officers* :- Sub-Inspectors of Excise and above upto the rank of Superintendent of Excise will be provided with the prescribed uniform at Government expenses. Superintendent of Excise will see that the Uniforms of all officers subordinate to him are properly cut and fitted of suitable material and of the prescribed shade of Khaki.

44. *Maintenance of suits of Uniforms* - Sub-Inspectors and above are expected to maintain two suits of uniform except for head dress, putties, boots and rank badges of which one set will suffice.
45. *Departmental badges and buttons* :-
 (1) Device for badges and buttons : The Ashoka Pillar encircled by the words - "Excise, Government of Mizoram."
 (2) Buttons will be of white metal for all ranks.
46. *Articles of Uniform* :- The following articles of uniform are prescribed for Sub-Inspectors of Excise and above.
 (a) Superintendent of Excise and Deputy Superintendent of Excise :

Peaked-cap	:	Woolen khaki of pattern prescribed for officers of the Mizoram Police with the badge Ashoka Pillar surmounted by "Excise. Government of Mizoram".
Waist Hooks	:	White metal
Trousers	:	Terry cotton khaki.
Rank badges for Superintendent of Excise.	:	Ashoka Pillar \ and letter M.R.E.) to be worn on) > each shoulder
Rank badges for Dy. Superintendent of Excise.	:	Three stars) strap. ✓

The stars will be in gilding or white metal and will be one inch between opposite points. The letters 'M.R.E.' will be white metal.

Shirts	:	1) Terry cotton khaki twill with shoulder straps. 2) Woolen khaki twill with shoulder straps.
Tunic	:	Khaki drill or serge of pattern prescribed for officers of the Mizoram Police service.
Trousers	:	Terry cotton khaki fitted with loops for belt.
Stockings	:	Khaki woolen.
Jungle Boots	:	Dark green plain.
Shoes	:	Red leather plain.

Belt	: Red leather single brace and without frog.
Tie	: Khaki or Khaki with orange stripes.
Waterproof Rain Coat	: Khaki colour. Any pattern.
Whistle	: No sealed pattern.
Whistle cord	: Khaki colour.

(b) *Inspector and Sub-Inspector of Excise.*

Cap	: Peaked-cap woolen khaki of pattern prescribed for officers of the Mizoram Police.
Tunic	: Khaki drill or serge of Indian Army Universal pattern B.
Waist Hooks	: White metal.
Trousers shorts	: Terry cotton khaki fitted with loops for belt.
Puttees	: Khaki cloth.
Shirts	: 1) Terry cotton khaki twill with shoulder straps. 2) Woolen khaki twill with shoulder straps.
Stockings	: Khaki woolen.
Jungle Boots	: Dark green plain.
Shoes	: Red leather plain.
Belt	: Red leather. Single brace and without frog.
Tie	: Khaki for Inspector only.
Waterproof Rain Coat	: Khaki colour, any pattern.
Whistle	: No sealed pattern.
Whistle cord	: Khaki colour.
Rank badges for Inspector	: Two stars and letter M.R.E. to be worn on each shoulder strap.
Rank badges for Sub-Inspector	: one star and letter M.R.E. to be worn on each shoulder strap.

47. *When Uniform are to be worn* :- Uniform will be worn on the following occasions :-

(a) State ceremonies.

(b) When meeting the Governor, Ministers and Commissioner of Excise.

(c) on all occasions on which an officer is on duty e.g. during inspections, investigation of cases, enquiries conferences, when attending Court to give evidence, etc., provided that no officer need wear uniform when for the purpose of detection it is necessary for him to conceal his identity.

(d) Sweater, Pull-over and Jacket of Khaki colour of any pattern may be

worn by all ranks during winter season i.e. 16th October to 15th February.

NOTE: (1) Officers and staff of the Special Branch ordinarily not to put on uniform - Officers and staff while attached to the special branch will not put on uniform unless specially ordered to do so by the Superintendent of Excise in-charge of the branch.

(2) Shorts, stocking and shoes may be worn on tour or on duty on an informal nature but they should not be worn on formal occasions.

48. *Uniform of Officer while officiating in superior appointment* :- Officers while officiating in superior appointments may continue to wear the uniforms of their substantive rank.
49. *Mourning band* :- On occasions of public mourning and when attending funerals, all officers in uniform will wear a piece of black ribbon, three inches long on the left arms above the elbow.
50. *Watch chains and trinkets not to be displayed, medals and ribbons* :- Watch chains and trinkets are not to be displayed outside the uniform. Medal ribbons are to be worn on the left breast. On formal occasions the medals themselves will be worn.
51. *Return of uniform by officers while leaving the department* :- Officers leaving the department should return their uniform as required by rule 62 of these rules.
52. *Supply of uniform to Head Constables and Drivers* :- Head Constables, Constables and Drivers will be provided with the prescribed uniform at Government expenses. Head Constables and Constables will wear uniforms on all occasions on which they are on duty except that when for the purpose of detection it is considered necessary for them to conceal their identity Drivers will also wear uniforms on all occasions on which they are on duty except that wearing of the uniforms is relaxed by the Superintendent of Excise. Their prescribed uniforms are as follows :-
 - (a) Cap : Dark green forage cap of Assam Rifles Pattern with badge-Ashoka Pillar surmounted by "Excise, Government of Mizoram."
 - (b) Jungle Boots : Dark brown.

- (c) Shoes : Black leather
- (d) Rank badges : Three white strip 'V' shape on the
for Head Constable right sleeve.
- (e) Rank badges for Driver
- | | |
|--|---------------------|
| (i) trained with 5 years service | - 3 (three) stripes |
| (ii) untrained 5 years service or
trained less than 5 years service | - 2 (two) stripes |
| (iii) untrained 2 years service | - 1 (one) stripe |

NOTE : There is no rank badge for Constables.

- | | | |
|--------------|------|--|
| (f) Tunic | \ | |
| Waist hooks |) | |
| Trousers |) | |
| Puttees |) | |
| Shirts |) }> | As for Inspectors and
Sub-Inspectors. |
| Stockings |) | |
| Belt |) | |
| Waterproof |) | |
| Whistle | / | |
| Whistle Cord | : | Dark green. |

53. *Period of life of kit* :- Head Constables, Constables and Drivers will be provided with the following uniform, each article of which should last, as a minimum, the period stated below :-

	<u>Article</u>	<u>Number</u>	<u>Life (in year)</u>
1.	Cap	1	1
2.	Badges	1 set	10
3.	Belt	1	5
4.	Shirt	2	1
5.	Long pant	2	1
6.	Short pant	1	2
7.	Jungle Boots	1 pair	½
8.	Rain Coat	1	2
9.	Shoe leather	1	1
10.	Kit box	1	10

54. *Sources from which articles are to be purchased* :- Articles of uniform for different ranks such as badges, belt, whistle cord, shirt, pant etc., should

be purchased by the Commissioner from such sources as may be prescribe from time to time. To cover the cost of such purchase a budget allotment will be made annually. For the general maintenance of the kits and other uniform articles of the district staff, a budget allotment will be made annually to district excise budget head.

55. *When first kit to be issued :-* A full uniform will be given to-
- (a) all Superintendents, Deputy Superintendents, Inspectors and Sub-Inspectors on first appointment or on promotion to that rank;
 - (b) all head Constable on first appointment or on promotion to that rank;
 - (c) all Constable and Drivers on first appointment.

Besides (a), (b) and (c) above, one pair each of half pant and half sleeve shirt together with one pair of canvas shoe will be issued to all ranks from Constable to Superintendent of Excise on first appointment.

56. *Issues of clothing :-* As a rule there should be two general issues of clothing a year, one in September and one in March, but defects should be made good at any time.
57. *Overhauling of Kit :-* Every man's kit should be thoroughly overhauled once a year by a tailor at district headquarters, the tailoring charges being debited to the grant for maintenance of kit. The date of overhaul of the kit should be noted in the Individual Accounts Book in Form to be prescribed by the Commissioner.
58. *Liability to bear cost of replacement :-* Uniforms issued by Government remain Government property and a man who negligently loses or prematurely wears out his uniform is liable not only to bear the cost of replacement but to punishment in addition.
59. *Recovery of cost of uniform lost through negligence:-* All payments recovered from a Superintendent of Excise, Deputy Superintendent of Excise, Inspector of Excise, Sub-Inspector of Excise, Head Constable or Constable under the orders of the Commissioner of Excise on account of clothing prematurely worn out or lost through negligence should be credited into the treasury as a "Miscellaneous Excise Receipt" and not used in reduction of charge.

60. *Responsibility of Superintendent of Excise etc. for state of kits of all staff under him:* - Superintendent of Excise will be held responsible for the state of the kits of all the men serving under him and the Deputy Commissioner of Excise for the state of all the kits kept in store at headquarters. Superintendent is responsible for seeing that the kits are adequate and kept clean and in proper repair. Kit inspections should be held quarterly by Superintendent of Excise. The inspection must be thorough, each article being carefully examined, and any serious defects found being reported to the Deputy Commissioner of Excise, who will take suitable action thereon. Superintendent of Excise should inspect all kits at Sub-divisions during their inspection of Sub-divisional officer, if any.
61. *Head Constable, Constable and Drivers to be trained as to how to put on uniform properly:* - The opportunity of inspections should be taken to see that men's clothing fit them and that they know how to put them properly. Those who do not know should be carefully instructed. Every effort must be made to ensure that Excise Drivers are always smartly turned out and this cannot be accomplished unless Excise Officers are themselves most particular in this respect. Head Constables, Constables and Drivers must never be allowed to appear partly in uniform and partly in civil dress.
62. *Return of clothing on retirement, resignation, etc.:-* Clothing of men leaving the force by retirement, resignation, discharge, dismissal, or death should be washed and taken into store and examined by the Superintendent of Excise who will class such articles under one of the following heads, viz.:
- (1) Serviceable, i.e. fit for re-issue.
 - (2) On serviceable, i.e., quite un-fit for-issue.

NOTE : Clothing which is not fit for immediate re-issue but would be serviceable after repair should be repair at once and then classed as serviceable.

Clothing used by men suffering from infectious diseases: - The clothing actually worn by men while suffering from infectious diseases will invariably be declared "unserviceable" and should be destroyed at once. Unserviceable articles of clothing which is sold and not likely to be used for the purpose of impersonating Government Officers may be sold by public auction and the proceeds thereof credited to Government : suitable items may, however, be retained for rough work and the remainder cut up for use as

cleaning cloths, or destroyed.

63. *Return of kits by men going on leave* :- The kits of men going on leave for over four months should be taken from them and kept in store.
64. *Preparation of uniform* :- Indents for uniform clothing should be made by the Commissioner from the approved firm or by calling quotations after carefully estimating the requirements of each year subject to the grant received for the purpose.
65. *Examination of consignment of clothing* :- On delivery of the consignment of clothing the Deputy Commissioner of Excise should examine carefully. If he passes the clothing, it will be accepted and entered in the register of receipts. If any articles are unsatisfactory the matter should be reported to the supplier and if necessary to the Commissioner.
66. *Maintenance of register of receipts and issues* :- A register of receipts and issues of clothing and equipment should be maintained in the office. It will be kept in two parts, one for new and one for "Serviceable". Each article of Serviceable clothing "taken into stock and entered in the register should be marked with its estimated remaining "life".
67. *Recording of clothing when issued* :- The issue of clothing should be entered in the register as soon as the issues have taken place indicating the date of issue and the initial of the man to whom issued. Clothing should never be issued except under the written order of the Commissioner.
68. *Maintenance of an individual clothing account* :- An individual clothing Account will be kept for all ranks including Drivers. This account should show all articles of clothing and equipment issued to them as well as the date of issue and the "life" of each article. It should be corrected from time to time, so as to show exactly what clothing and equipment each man has in his possession.

CHAPTER V
**Leave, Service record, Quarters, Compensatory allowance,
 Washing allowance and Refunds**

LEAVE

69. *Leave to Superintendent of Excise :-*

(a) Application received from Superintendent of Excise or Deputy Superintendent of Excise posted in the District office for leave is to be forwarded by Deputy Commissioner concerned to the Commissioner of Excise, who will submit them with his recommendations to the Government for final sanction and notification in the official Gazette. The leave application of Superintendent of Excise (Enforcement) or Deputy Superintendent of Excise (Enforcement) who is posted in the Commissioner's office is to be forwarded by the Commissioner with his recommendation to the Government for final sanction and notification in the official Gazette.

When, however, the period of leave applied for does not exceed one month, the Commissioner of Excise can sanction the leave provided he is able to make arrangements for carrying on the absentee's work during the leave without asking for an extra officer. The notification granting such leave should be published in the gazette over the signature of the Commissioner of Excise and a copy sent to the Government for information.

(b) To Inspectors and Sub-Inspectors of Excise:- Leave applications from Inspectors and Sub-Inspectors of Excise are to be submitted through proper channel to the Commissioner for orders.

In extraordinary circumstances, however when leave is urgently required by an Inspector or Sub-Inspector of Excise, the Deputy Commissioner of Excise may, in anticipation of the approval of the Commissioner, grant to such officer leave for a period not exceeding one month, provided arrangements can be made for carrying on the absentee's work without asking for an extra Officer. An order granting such leave should be communicated to the Commissioner without delay for formal sanction.

(c) To Excise Constable and Peons:- Deputy Commissioner and Superintendent of Excise are authorised to grant leave to Head Excise Constables, Constables, Peons and Driver serving in the district. Earned Leave or min-

isterial staff of the rank of Lawyer Division Clerk and above serving in the district should be granted by the Deputy Commissioner of Excise on the recommendation of Superintendent of Excise.

70. *Leave address* :- An officer who is granted leave must communicate his address during leave to the officer granting leave.
71. *Casual Leave : Conditions of grant* :-
- (a) Casual leave is not recognised by the Civil Service Regulations or Fundamental Rules and an officer absent on casual leave is not treated as absent from duty. Government will make no arrangement for substitute in the place of officers absent on such leave. The Officer granting the leave and the Officer taking it will be held responsible if the public service suffers in any way from the absent of the officer on casual leave.
- (b) *Limitations and restrictions* :- Casual leave shall not be combined with any other kind of leave, and ordinarily may not extend to more than seven consecutive days, or more than twelve days in any one calendar year.
- (c) *Authorities who can grant casual leave* :- The undermentioned authorities can grant casual leave to the officers named in the following list :-

DIRECTORATE OFFICE

Sanctioning authority	Officers to whom leave may be granted.
1. State Government	- Commissioner of Excise.
2. Commissioner of Excise	- Any officer and staff in the Excise Department.
3. Deputy Commissioner of Excise.	- Any officer of the rank of Superintendent of Excise and below including all clerical staff.
4. Superintendent of Excise (Enforcement)	- Inspectors, Sub-Inspectors, Head Constables, Constables, Peons and Drivers.

DISTRICT OFFICE

Sanctioning authority Officers to whom leave may be granted

1. Deputy Commissioner - Any officer and staff serving in the District office.
2. Superintendent of Excise. - Inspectors, Sub-Inspectors, Head Constable, Constable, Drivers and Peons and also all clerical staff in District Excise Office.

72. *Absence on Gazetted holidays* :- Officers empowered to grant casual leave may also grant to their subordinates leave of absence during holidays.

73. *Register of Casual leave* :- Register of casual leave will be maintained in the Excise Office.

NOTE : For leave salary, travelling allowances and other such matters (see Fundamental Rules and Subsidiary Rules framed thereunder and as amended by Government from time to time).

SERVICE RECORDS - SERVICE BOOKS

74. *Maintenance of service books* :-

(1) The Service books should be taken up annually, say, in April or May for verification by the head of the office who after satisfying himself that the services of the Government servants concerned are correctly recorded in each Service Book, should record in it a certificate on the following from over his signature.

“Service Verified uptodate from the record from which the verification is made.”

(2) The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state for the excepted periods (naming them) a statement in writing by the Government servants as well as a record of the evidence of his contemporaries, is attached to the book.

(3) The head of the office should also invariably record necessary particulars whether temporary or officiated and in the case of temporary service, whether the temporary post was subsequently made permanent should be

distinctly noted in the service book.

(4) When a non-gazetted officer is transferred from one office to another, the head of the office under whom he was originally employed shall record in the service book under his signature, the result of the verification of service with reference to pay bills and acquaintance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where his services are transferred.

(5) The term "Service Book" includes "Service rolls" which is maintained in Financial Rules, Forms Nos. 16 and 16-A.

75. Disposal of Service book of an Officer retiring before qualifying for pension or gratuity may be made over to him if claimed within a year from the date of his retirement. If not claimed within that period, the Service book shall be destroyed.

(b) *Of an officer who dies while in Service-* The service book of an officer who dies while employed under Government may be made over to his heirs, if an application be received within three years from the date of his death. If no application is received by the end of that period, the Service book shall be destroyed.

(c) *Of an officer dismissed or removed from Service :-* The Service book of an officer who has been dismissed or removed from the service of Government should not be returned. It should form a part of the record of the dismissal or removal, and be destroyed with the record after twelve years.

76. *Character roll for Subordinate Officials :-*

(a) Character roll should be maintained for all Inspectors and Sub-Inspectors of Excise.

(b) There should be a separate roll for each officer, which will follow him upon transfer. Entries in the roll will be made only by or under the orders of Commissioner, or by the officer holding superior rank, viz. the Deputy Commissioner, and Superintendent of Excise. All entries should be signed (not initialled) and dated.

(c) The entries should indicate any piece of notably good or bad work done. When an official is transferred note of his character and conduct should be invariably made in his roll. Similarly when an officer holding such superior rank is making over charge, it is desirable that he should briefly place on record in the rolls his opinion of the merits of the officials with whom he has been brought into contact.

(d) Character rolls should be maintained as appendages to the Service books, and the two records kept together.

77. *Quarters for Officer in-charge of Warehouse :-* The warehouse licensee shall provide a quarter or building for the Officer-in-charge proximity to the Warehouse. The standard and size of the building shall be of type III standard or as may be prescribed by the Commissioner from time to time.

78. *Quarters for warehouse Constables and Peons :-* The warehouse licensee shall also provide quarters or buildings for the accommodation of Excise Constables and Peons posted in the warehouse proximity to the warehouse. The standard and size of the buildings to be provided shall be of type I standard or as may be prescribed by the Commissioner from time to time.

COMPENSATORY ALLOWANCE

79. *Compensatory allowance :-* All the Excise enforcement staff from the rank of a Constable to Inspector of Excise including Excise Drivers are entitled to a compensatory leave for a period of one month in a year in view of their long hours of work and denial of holidays and weekly off days. If compensatory leave cannot be granted compensatory payment in the form of a days emoluments may be sanctioned for the number of days of leave denied subject to such compensatory payment being limited to a maximum of 30 days in a year.

WASHING ALLOWANCE

80. *Washing allowance :-* All Excise enforcement staff including Excise drivers and peons who are entitled to uniforms are also entitled to receive washing allowance at the rate of Rs 15/- each per month.

REFUNDS

81. *Refund* :- The Commissioner is authorised to sanction refund of Excise revenue. All refunds should be noted against the original payment in the remarks column of the register in which the payment was noted. An order of refund will remain in force for a period of six months and if the refund be not made within this period fresh sanction must be obtained.
82. *Power of Deputy Commissioners to sanction refunds* :- The Deputy Commissioners of every District are authorised to sanction the refund of security deposit made under Excise rules and to grant refunds of Excise revenue which have become due as a matter of right owing to collections having been made by mistake or twice over or similar cases.
83. *Inspectors and Sub-Inspectors are to reside within the Sub-divisional headquarters*:- The Inspectors and Sub-Inspectors of Excise are required to reside within the Sub-divisional headquarters to which they have been posted.
84. *Relations of Excise Officers with police officers in cases of offences against the Narcotics and Psychotropic Substances and Excise laws* :-
- (1) In the normal procedure the Police do not have powers to investigate excise offences nor to file prosecution in the court. Only Excise Officers have the powers to detain and search the suspects, investigate the offences and prosecute the offenders in a Court of Law in the case of Excise offences including those in respect of narcotics, while Police Officers have no such powers. Their duty is to immediately inform the nearest Excise station of the same so that the later may proceed further in the case.
- (2) In exceptionally important and difficult cases within the cognizance of Excise Officers, the Commissioner may ask the Superintendent of Police for the assistance of the Police department in investigation of such particular cases by the Excise Officers when in his opinion the assistance of that department is necessary for the proper investigation of such cases.
- (3) Again, in specially difficult cases, and particularly in those cases which relate to the smuggling of opium or any other intoxicants from other states or districts, the Commissioner should, if he considers such a course to be

desirable, apply to the Inspector General of Police for the deputation of a special officer to assist the Excise Officers in the investigation of such particular cases.

(4) The assistance of the Police Department should not be invoked in ordinary cases, or in cases which can be well investigated by officers of the Excise Department without the help of a Police Officer.

(5) At the end of each month the Deputy Commissioner of Excise should forward in a confidential cover a report to the Commissioner of Excise giving the details of all opium-smuggling cases investigated by officers of the Excise Department during the proceeding month, a copy of the report being forwarded to the Inspector General of Police, all important information relating to opium smuggling, whether a case has been instituted or not, should also be embodied in the above report.

(6) A copy of the reports referred to in paragraph (5) above should also be forwarded to the Deputy Commissioners of the District to whom the information contained in it is likely to prove useful.

85. *Police assistance in carrying out raids :-*

(i) In all cases in which it is decided that armed police should accompany the raiding party, the strength of the armed police will be fixed by the Superintendent of Police in consultation with the Excise authorities. The Superintendent of Police will also detail a reliable Officer-in-charge of the armed police party, including unarmed police, if any, who will be responsible for the disposition of the entire Excise and police force, which should be made after due consideration of the surroundings of the houses to be raided and of possible resistance. He will work in close co-operation with the responsible Excise Officer and when posting his party will pay due attention to the requirements of that officer in carrying out the necessary house searches.

(ii) In all cases where only lower ranks of the armed and unarmed police are with the Excise party, the police will be under the control of the senior Excise Officer present.

86. *Photographs of professional opium smugglers :-* It is desirable that there should be on record photographs of professional smugglers. In giving ef-

fect to this proposal the instructions noted below should be followed :

(a) All photographs should be taken in accordance with the provisions made in the "Identification of Prisoners Act" 1920 (Act No. XXXIII of 1920), the rules prescribed in Notification No.3666 C.J. of 16th June, 1925 and the Instructions laid down by correction slip No. 26 at page 57 of the Assam Police Manual, Part IV, 1931 as adapted.

(b) The photographs of all persons who appear to the Commissioner to be professional smugglers or who appear likely to repeat the offence of smuggling should be taken full face and in profile immediately after conviction under the Narcotic Drugs and Psychotropic Substance Act, 1985. Photographs need not be taken of persons found in possession of small quantities of opium obviously intended for their own consumption.

(c) Ten copies of each of the photographs should be kept by the Superintendent of Excise for distribution as soon as the conviction has become final, i.e. when appeals have been dismissed or are time barred.

(d) Superintendent of Excise will maintain a book in which copies of the photos should be struck with a description of the circumstances in which the offence was committed and detected. This information should accompany the photographs if and when they are sent to the Commissioner.

(e) The cost of the photographs should be met from the provision made in the Excise Budget of Contingencies.

NOTE : For instructions regarding taking of finger prints in cases under the Narcotic drugs and Psychotropic Substances Act 1985, see Part IV of the Assam Police Manual, Finger Print Rules, 1931 as adapted.

87. *Use of handcuffs or ropes in securing prisoners* :- Excise officers effecting arrests or escorting prisoner should observe the principles laid down for police officers, viz., Rules 213 and 214 of Assam Police Manual, Part V, 1932 as adapted. It must, however, be born in mind that persons arrested in Excise offences are frequently of a class which may reasonable be expected to attempt escape, and if the Excise Officer considers that this is likely, he had discretion to use handcuffs even in bailable cases.

88. *Attachment and sale by a civil court of intoxicants* :- Under the provisions of the Civil Procedure Code, a civil court has power to attach and sell any stock-in trade of a Judgement - debtor for the realisation of his dues. But as the possession of an intoxicant above the prescribed limit is forbidden by law except under a permit from the Commissioner, the sale of all intoxicants under attachment will necessarily require the Commissioner's intervention. In such cases the civil court will ordinarily ask the Commissioner to arrange for the conduct of the sale.

CHAPTER - VII

Registers, Returns, Accounts and Miscellaneous

REGISTERS

89. *Excise office registers* :- The following registers should be maintained in the Excise office.
1. Register of challan
 2. Register of convicts
 3. Register of cases
 4. Register of conviction for drunkenness
 5. Register of misconduct of vendors
 6. Register of distress warrants
 7. Register of individual clothing account
 8. Register of receipts and issues of uniform
 9. Acquittance roll
 10. Bill book
 11. Index register
 12. Register of Casual leave
 13. Register of letter issued
 14. Register of letter received
 15. Register of leave
 16. Register of petitions
 17. Register of receipts and issues of forms
 18. Register of stores
 19. Register of books
90. *Sub-divisional challans*:- *The following procedure should be adopted*

in dealing with Sub-divisional Excise challans :-

- (1) All sub-divisional receipts must be entered in detail in the district office in the challan register.
 - (2) They will be written up from original challans received through the district treasury.
 - (3) There should be a separate volume for each sub-division, the monthly totals being carried and entered in red ink in the district register, and the district total struck at the close of each month and quarter respectively. Before signing the quarterly return the Superintendent of Excise should satisfy himself that the total agree with those entered in the challan register.
 - (4) Every entry should be carefully verified and initialled by the Superintendent of Excise.
91. *Monthly and annual returns of Excise revenue :-* Monthly and annual returns of Excise revenue and of the consumption of intoxicants as well as an annual return of charges in Excise department are to be furnished to the Commissioner in the prescribed form.

ACCOUNTS

92. *Compensation for closure of shops :-* Compensation for the closing of shops is not to be treated in account as a deduction from the amount of tax payable by holder of licences, but the sum is to be paid to the party entitled to it and charged in the PUBLIC ACCOUNTS as a payment. Compensation will be granted by district officers under the orders of the Commissioner.
93. *Miscellaneous revenue :-* The following items are to be treated as Excise miscellaneous revenue, and are to be credited in the accounts and shown in the respective returns as such :
- (1) Fees for duplicate licences,
 - (2) Any money realised by sale of articles confiscated under the Excise and Narcotic Drug and Psychotropic Substances laws, after the deduction of the portion representing duty.
 - (3) Composition money and security deposits forfeited to Govt.
 - (4) Costs of books and forms, etc.

MISCELLANEOUS

94. *Indent of forms* : Account books where to be purchased :- Each Deputy Commissioner should submit indent for a standardized forms of licences, permits, passes, account books for vendors, and other miscellaneous forms to the Commissioner who will arrange printing of such forms in Printing & Stationery Department. Emergent indents should also be submitted to him. In case the Controller of Printing & Stationery is unable to undertake printing and supply the forms; printing of such forms may be done in a private firm by the Commissioner. Account book should be sold to vendors by the Deputy Commissioner at cost price. The forms of licences, permits, passes and receipts for licence fees will be printed with counterfoils, and with the pages numbered. The forms of registers and accounts will be issued bound up in books, after each page has been numbered and each leaf attested by either the Superintendent of Excise or the Deputy Commissioner of Excise and after the total number of pages in each book. Requisition for non-standardized forms should also be submitted to the Commissioner who will arrange for supply.
95. *Changes in opium and Excise policy to be reported to Government of India* :- In order to secure harmonious working of the opium and Excise administration as a whole the Government of India desire that every State should keep in close and constant touch with fresh developments in other States, so that each may know where it stands. The most convenient way of securing this object is for a State embarking on any new policy to furnish full information in regard to its intentions to the Central Government, who will in turn pass it on to other States. To enable other State Governments to adjust their arrangements, if necessary, timely information should ordinarily be given, before the charges are actually introduced. Where for any reason this course is not practicable, there should be no delay in reporting the introduction of any important change.
96. *Disposal of intoxicants on expiry of licence* :- If a licenced vendor, on expiry of his licence, is unable to dispose of the intoxicant in his possession in the manner laid down in Rule 269 of the Mizoram Excise Rules, 1983, he shall, on the requisition of the Deputy Commissioner, surrender the same to such officer as the Deputy Commissioner may appoint in this behalf, and the person to whom a new licence has been granted in stead of the said licensed vendor, or if no such new licence has been granted, then any li-

censed vendor of the intoxicant within the district shall, on the requisition of the Deputy Commissioner, be bound, if the Deputy Commissioner sees fit, for forfeiting his licence, to buy the said intoxicant at such price as the Deputy Commissioner may determine to be ordinarily saleable by him in one month.

97. *Prohibition of certain transactions with Excise Officers :-* Any transaction of the nature of gift or loan between the holder of a licence, or pass and an officer of the Excise Department is absolutely prohibited.

APPENDIX 'A'

Sl. No.	Commodity	Range of illicit prices indicated new.	Rate of maximum reward @ 20% of illicit prices.	Prescribed purity.
1	Opium	Rs. 1,000/- Rs. 2,000/-	Rs. 220/- per kg	Standard Opium (9.5% morphine)
2	Morphine base and its salts	Rs. 40,000/- Rs. 50,000/-	Rs. 8,000/- per kg	90% or more of anhydrous Morphine
3	Heroin and its salts	Rs. 1,00,000/- Rs. 3,00,000/-	Rs. 20,000/- per kg	90% or more of diacetyl morphine
4	Cocaine and its salts	Rs. 2,00,000/- Rs. 6,00,000/-	Rs. 40,000/- per kg	90% or more of anhydrous morphine
5	Hasish	Rs. 2,000/- Rs. 3,500/-	Rs. 400/- per kg	With THC content of 4% or more
6	Hasish oil	Rs. 10,000/- Rs. 17,500/-	Rs. 20,000/- per kg	With THC content of 20% or more
7	Ganja	Rs. 400/- Rs. 500/-	Rs. 80/- per kg	Should be commercially acceptable as Ganja
N.B. Rewards shall be reduced prorata if the purity is less than the prescribed above.				

APPENDIX 'B'

**B. 12023/9/84-EXC
GOVERNMENT OF MIZORAM
FINANCE (EXCISE & TAXATION) DEPARTMENT**

Dated Aizawl, the 14th Feb., 1986.

RULE FOR OPERATION OF SECRET SERVICE FUND IN RESPECT OF EXCISE DEPARTMENT

Consequent upon the seizure of seizeable quantities of narcotic drugs in the Aizawl and Lunglei Districts on the basis of information received from private agencies, it is considered necessary to constitute a Secret Service Fund for the Excise Department for payment of suitable rewards to the informers. The corpus of the Secret Service Fund will be fixed up annually. The incurring of expenditure out of the Secret Service Fund shall be governed by the following rules :-

1. The Commissioner of Excise, Government of Mizoram shall be the controlling officer exercising the general supervision and control over the budget provision, drawal and disbursement of fund, utilisation and proper maintenance of accounts thereof. The Secret Service Fund will remain at the disposal of the Assistant Commissioner of Excise/Deputy Commissioner of Excise who will be Drawing and Disbursing Officer. He will draw money against the contingent bill within the allotment and disburse the amount and also maintain the accounts properly. He will supervise and act as controlling officer in respect of the officers to whom fund is allotted.
2. The Assistant Commissioner of Excise/Deputy Commissioner of Excise will maintain a contingent register in the prescribed form in which the date and amount each contingent bill will be entered with a note of the progressive expenditure. Within the allotment the Assistant Commissioner of Excise/Deputy Commissioner of Excise may draw bills for sums as may be necessary. Such bills will not be supported by vouchers.
3. The General control of the expenditure incurred against allotment will be vested in the drawing officer who will be responsible for proper maintenance of account and that payment made for the purpose for which the appropriation has been made.
4. The Drawing Officer will maintain in the forms of a Cash Book a Secret

record of expenditure and receipt connected with the allotment. These records should contain the amount and the rates of each payment and such indication of its nature as the Commissioner of Excise, may consider necessary in order to enable him to discharge the responsibility as Controlling Officer. The amount of grant to be paid in each case shall be decided by the Commissioner of Excise. The amount drawn from the Treasury on contingent bills will be entered in the Cash Books on the receipt side, the number and date of the bill being noted against the entry.

5. The Secret Service Fund is to be utilized for the purchase, collection, tapping or procuring of secret information in cases where the reward under the normal reward rules is not possible and can not be paid for reasons of utmost secrecy or vulnerability or for considerations of speed and urgency of action. It is also used for regular and periodical payments to contacts in the under world or elsewhere whether in or outside the State.
6. The Commissioner of Excise being responsible for the control of the Secret Service Fund shall conduct at least once in every financial year an administrative audit and furnish a certificate to the Account General, Shillong in the following form not later than 31st August, following the year to which it relates :-

“I hereby certify that the amount actually expended by me or under my authority for Secret Service in the year ending 31st March was Rs.and that the balance was surrendered by short drawing in the first bill presented during the year and I declare that the interests of the public service required that the above payments should be made out of Secret Service Fund and that they were properly so made.”
7. The accounts of Secret Service expenditure will not be subjected to scrutiny by the Audit Authority.
8. No Fund provided under Excise Secret Service Fund in the Budget Estimate of the year shall be re-appropriated from the Fund.
9. This supercedes all other instructions issued earlier in this regard.

Sd/-

Secretary to the Govt. of Mizoram.

Memo No.B.12023/9/84-EXC/15 : Dated Aizawl, the
Copy to :-

1. The Deputy Secretary (A.M.) Government of India, Ministry of Home Affairs New Delhi for information with reference to his letter No.1/69/84-MZ dated 23.7.85.
2. The Commissioner of Excise & Taxes, Mizoram, Aizawl.
3. The Accountant General, Mizoram etc. Laitumkhrah, Shillong-3

Sd/- NARENDRA PRASAD
Secretary to the Govt. of Mizoram,
Finance Department.

APPENDIX – C

F.No. NCB/XIV/1/1/86
Government of India
Ministry of Finance
Department of Revenue
NARCOTICS CONTROL BUREAU
Hotel Ranjit 5th Floor
Maharaja Ranjit Singh Marg

New Delhi-110 002, the 14th May, 1987.

To

1. The Chief Secretaries, All State Govts.
2. Administrators, All Union Territories.
3. Director, CBI. New Delhi
4. Director General, B.S.E. New Delhi.
5. Director General, (Police) All States/U.Ts.
6. Director General, C.E.I.B., New Delhi.
7. Director General, Revenue Intelligence, New Delhi.
8. Narcotics Commissioner, Gwalior
9. Commissioners of Excise, All States/U.Ts.
10. Collectors of Customs & Excise, Customs/Customs (Prev).

Subj: Forwarding of reward proposals to N.C.B. in narcotics seizure cases - regarding.

Sir,

Please refer to this Bureau's communications of even number dated 12/6/86, 19/11/86 and 6/4/87 forwarding instructions relating to the policy and procedure for grant to rewards in narcotic seizures cases.

2. It is observed from some reward proposals received in the N.C.B. that the concerned forensic science laboratories are not analysing all the samples relating to a particular seizure forwarded by the seizing agency. Even in the few samples that are analysed, the percentage of the active ingredient of the narcotic drug concerned is found to vary significantly. This makes it difficult to process the reward proposal since the quantum of reward is primarily based on the percentage of the active ingredient in the seized narcotic drug. To obviate this difficulty, the seizing agency should ensure that the forensic science laboratory concerned prepares a master sample by mixing equal quantities from all the samples of the seized drug which is tested for identification of drug as well as purity thereof.
3. As the state Government are aware, the liberalised reward scheme applicable to Customs, Central Excise, Gold Control and Foreign Exchange seizure cases in the Deptt. of Revenue has been made applicable to narcotic seizure cases vide Govt. of India, Ministry of Finance (Deptt. of Revenue) F. No 13011/3/85-Ad V dated 13/3/85. Under this scheme, officers upto the level of Group A drawing pay in senior scale are eligible for grant of reward on the bases of purity of the seized drug and other relevant factors. The senior scale of Rs. 1100-1600/- has since been revised to Rs. 3000-4500. Accordingly, officers in Group D.C.B. and A drawing pay in scale upto the senior scale of Group A i.e. Rs. 3000-4500 only are eligible for grant of rewards, Other Group A officers drawing pay in higher scales are not eligible for the grant of reward on the bases of purity/value of the seizure. In respect of such officers, however, in appropriate cases, Govt. may in consultation with the Director General (NCB) consider grant of a lump sum payment/advance increment and/or recognition in any other manner of the services rendered by them in seizures of the narcotic drugs. The State Govt/U.T. Administration or the Head of the concerned seizing agency should forward their recommendation to the Director General (N.C.B) with a copy to the Ministry of Finance, Govt. of India.
4. In a few reward proposals received, it was observed that the role played by various officers in the seizure/investigation, which is the basic criterion for fixing the amount of reward, was certified by the concerned seizing office heading the party. In order to ensure that rewards are considered and granted on impartial considerations, the role of various officers in the seizure/investigation may be certified by the head of the concerned department or a sufficiently senior officer (other than the seizing officer) nominated by the Head of the Department for the purpose.

5. In respect of cases where the amount of reward to be granted does not exceed Rs. 10,000/- for the informer/individual officer, the State Govt./ U.T. Administration or the agency concerned is to constitute Reward Committee and sanction and pay the rewards. In this context, it is clarified that such payments are to be classified in the Public Account of India or the State, as the case may be, under the following Head of Account :-
“858 (8658) - Suspense Account - Suspense Account Civil (code 102 from 87-88) - Claims reimbursable by Director General, Narcotics Control Bureau.”
6. As regards reimbursement of such payments, the procedure is being finalised in consultation with the Controller & Auditor General of India and will be intimated to you shortly.

Receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/- B.V. KUMAR
DIRECTOR GENERAL (NCB)

Copy for information and necessary to :-

1. The Director/Head of all Forensic Science Laboratories.
2. All Revenue Control Laboratories.
3. All Zonal Units of the Narcotics Control Bureau.

LICENCE FORM NO. 1
FOREIGN LIQUOR
LICENCE FORM NO-1

FOREIGN LIQUOR – LICENSE FOR THE
WHOLESALE VEND OF FOREIGN
LIQUOR

Foreign liquor
Wholesale

(Note-counterfoil of this
licence is to be singed
by the licensee and filed
in the Excise Office).

District
No. of licence in the
register
Name of vendor
Locality of shop

Counterfoil

District :
.....

Be it known to all concerned that
..... resident of is hereby
authorised by the undersigned to sell foreign li-
quor (other than denatured spirit) by wholesale at
Register No from to 31st March,
19..... after which this licence will cease to have ef-
fect.

Register No

Name of Vendor
.....

It is required of the holder of this licence as a con-
dition of this licence remaining in force that he duly and
faithfully perform and abide by the following conditions and
by the provisions of the Mizoram Excise Act, 1973 (No 7
of 1974) and all notifications and rules which may from
time to time be published or made thereunder so far as they
applicable to this licence.

Locality of shop
.....

(i) That he pay to Government in advance licence fee Rs.
..... /- and/or a pass fee at such rate as may be pre-
scribed by a Government.

(ii) That he do not without taking out a licence for retail vend,
sell any kind of foreign liquor in a quantity equal to or less
than one dozen reputed nipped bottles.

(iii) That he do not sell whisky, brandy or rum at a lower
strength than 25 degrees under London Proof or gin at a
strength lower than 35 degrees under London Proof.

Current from
.....
to

(iv) That he do not alter the nature of any liquor or the
labels under which he purchased it and that he do not sell
any liquor except in sealed and capsuled bottles in tact and
that the capacity of each bottles should be either one re-
puted or quart bottle.

- (v) That he do not sell or attempt to sell any kind of foreign liquor at an excessively high price.
 - Date of licence (vi) That he do not sell or deliver any spirit to any child apparently under the age of 18 years whether for consumption by such child or by any other person.
 - License fee payable in advance Rs (vii) That he do not allow any liquor to be consumed on his licenced premises.
 - Monthly pass fee payable in advance Rs (viii) That he do not store any foreign liquor to be sold under this licence in any premises other those named herein without previously obtaining the written sanction of the Commissioner on the reverse of this license.
 - Received the license and agreed to its conditions. (ix) That he do not compound, blend, reduce or bottle any foreign liquor without taking a separate license or licenses authorising him to perform such operations.
 - Licensee. (x) That he report to the Officer granting the pass the arrival of consignment of foreign liquor within 7 days of their receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.
 - Collector/Superintendent of Excise. (xi) That he keep a correct account of sale daily in form No.....to be purchased at the Commissioner/Superintendent of Excise's office and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector, his License and his daily accounts and that he do not prevent any such Excise Officer from entering for inspecting his shop at any time of the day or night.
- N.B.** Infraction of any of above conditions will subject the holder of the license to forfeiture of the license and to all or any of the penalties prescribed by law or rules.

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

List of authorised agents or sales man					List of authorised agents or sales man					
Name	Father's Name	Age	Residence	Native Village Thana & District	Name	Father's Name	Age	Residence	Native Village Thana & District	Signature of the licensee
1	2	3	4	5	1	2	3	4	5	6

FOREIGN LIQUOR-LICENCE FORM NO – 2	FOREIGN LIQUOR - LICENCE FORM NO - 2 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR FOR CONSUMPTION "OFF" THE PREMISES.	
RETAIL Counterfoil	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise office.)	District No. of Licence in the register Name of vendor ... Locality of vend ...

District : Be it known to all concerned that resident of is hereby authorised by the undersigned to open a shop at for the sale by retail of foreign liquor from to 31st March, 19..... after which this licence will cease to have effect.

Register No..... It is required of the holder of this license remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which may from time to time be published or made thereunder so far as they are applicable to this license.

Name of vendor.

Locality of shop (i) That he pay to Government in advance a licence fee of Rs and or a pass fee at the rate as may be prescribed by Government.

Current from (ii) That he do not alter the nature of any liquor or the labels under which he purchased it. That he do not reduce the strength of such liquor whether by the addition of water or by mixing it with liquor of lower strength or by other means whatsoever and that he do not keep a stock or sell liquor declared unwholesome by the Commissioner.

to

<p>License fee payable in advance Rs</p>	<p>(iii) That he sell under this license only the following kinds of foreign liquor, namely :- Beer, Cider, Wines, Liqueurs, Brandy, Whisky, Gin and Rum.</p> <p>(iv) That he sell any kind of foreign liquor at a reasonable price or as may be fixed by the Government.</p> <p>(v) That he do not allow any liquor to be consumed on his premises.</p> <p>(vi) That he do not allow any liquor to be sold under this licence in any premises other than those named herein without previously obtaining the written sanction of the Deputy Commissioner/Superintendent of Excise on the reverse of this licence. That he effect sale of liquor only in the shop for which this licence is granted and that he keep the said premises clean.</p> <p>(vii) That he do not under cover of this license, sell foreign liquor to any person at one time, in a quantity exceeding of two reputed quart or four reputed pint or eight reputed nipped bottles.</p> <p>(viii) That he do not during the hour in which his licensed premises are kept open for sales of liquor employ or permit to be employed in any part of such premises, either with or without remuneration any person below 18 years to assist him in the conduct of sales in any capacity whatsoever.</p> <p>(ix) That he sell no liquor of any description to the following:-</p>
<p>Date of license</p>	<p>(1) Children under 18 years of age.</p> <p>(2) Policemen or Excise Officers below the rank of Sub-Inspector being in uniform.</p> <p>(3) Insane persons;</p> <p>(4) Drunken persons.</p> <p>(x) That he do not open his shops or effect sales therein beforea.m. or effect sales therein after.....p.m. in the cold season (16th October to 15th March) and.....p.m. in the hot season (16th March to 15th October.)</p>
<p>Received the license and agreed to its Conditions. Licenses</p>	<p>(xi) That he report to the Superintendent of Excise arrival of consignment of foreign liquor within 7 days of its receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.</p>

FOREIGN LIQUOR FORM NO – 3 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR FOR CONSUMPTION ON THE PREMISES (EXCEPT HOTELS, RESTAURANTS, BARS AND CANTEENS).	FOREIGN LIQUOR FORM NO - 3 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR FOR CONSUMPTION ON THE PREMISES (EXCEPT HOTELS, RESTAURANTS, BARS AND CANTEENS).	
Counterfoil	(Note Counterfoil of this license is to be signed by the license and filed in the Excise Office)	District No. of license in the register Name of vendor..... Locality of vend

District Be it known to all concerned that.....resident
of.....hereby the authorised by the undersigned
No. of licence in to open a shop atin the.....of
the register. for the retail sale of potable foreign after which this licence
will cease to have effect.

Name of vendor It is required of the holder of this licence as a condi-
..... tion of this licence remaining in force that he duly and faith-
fully perform and abide by the following conditions and by
the provisions of the Mizoram Excise Act, 1973 (7 of 1974)
and by all notifications and rules which have been or which
may from time to time be published or made thereunder so
far as they are applicable to this license.

Locality of vend (i) That he pays to Government in advance an annual fee of
..... Rs.....and a monthly fee at the rates as may be pre-
scribed by Government, on the 10th of every succeeding
month on the sale made during the previous month. A secu-
rity deposit equivalent to monthly fee calculated on the esti-
mated sales of one month shall be paid in advance before
the commencement of the licence. The amount of security
will be liable, to forfeiture for the mismanagement of the shop.
Current from Breach of any of the conditions of this license or infringe-
..... ment of any of the Excise rules in addition to any other pen-
to alty prescribed by rules. If not forfeited, the amount of secu-
rity will be refunded to the holder of this licence towards the
end of the year or transferred at his request to any other
license.

That the pay the same into the Treasury at
.....
(ii) That all liquor sold under this licence shall be consumed

Annual fee payable
in advance
Rs.....in
addition to monthly
fee.

on the premises and that he do not sell any liquor for consumption off the premises without taking a separate ‘off’ licence.

(iii) That he do not without previously obtaining the written sanction of the Deputy Commissioner on the reverse of this licence, store any foreign liquor to be sold under this licence in any premises other than those named herein.

(iv) That he do not alter the nature of any liquor or labels under which he purchased it provided that bottles open by a Competent Excise Officer for purposes of test may, if resealed by the Excise Officer, be sold. That he do not reduce the strength of such liquor whether by the addition of water or by mixing it with liquor of lower strength, or by other means whatsoever and that he do not keep a stock or sell any foreign liquor declared unwholesome by the Commissioner.

(v) That he sell under this licence only that following kinds of foreign liquor :-

Beer, Cider, Wines, Liqueurs, Brandy, Whisky, Gin and Rum (either imported or manufactured in India) and that under this licence, he do not sell plain spirit, rectified spirit or denatured spirit.

(vi) That he do not sell or attempt to sell any kind of foreign liquor at an excessively high price.

(vii) That he sell no spirits or liquors to the following :-

- (i) any soldier in uniform;
- (ii) children under 18 years of age;
- (iii) Police or Excise Officers below the rank of SI in uniform.
- (iv) Insane persons,
- (v) Drunken persons.

The date of
licence
.....

(viii) That he do not sell any foreign liquor on credit or receive any pledge for payment of the price thereof or anything but money in exchange therefore and that he do not sell any liquor after.....p.m. unless otherwise permitted.

Received the
licence and
agreed to its
conditions.

(ix) That he do not permit drunkenness, riot, or gambling on his premises or permit two or more persons who have been convicted of a serious offence, or who are reputed prostitutes, to assemble on the premises, whether for the

Licensee.

purpose of crime, prostitution or otherwise.

(x) That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London Proof or gin at a strength lower than 35 degrees under London Proof and that he do not sell liquor except in sealed and capsuled bottles intact and that the capacity of each bottle should be either one full reputed nip, pint or quart bottle.

(xi) That he do not employ or permit to be employed in any part of his licenced premises where liquor is consumed, either with or with out remuneration any person under the age of 18 years during the hours in which such premises are kept open for business.

(xii) That he do not, during the hours in which his licenced premises are kept open for business, employ or permit to be employed in any part of licensed premises where liquor is consumed by public either with or without remuneration, any deceased person.

(xiii) That he keep a correct account of sales daily in a prescribed form to be purchased at the Deputy Commissioner's office and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts and that he do not prevent any Excise Officer from entering for inspecting his shop at any time of the day or night.

(xiv) That he report to the Superintendent of Excise, the arrival of every consignment of foreign liquor within seven days of its receipt and at least 48 hours before it is open stating the description and quantity of such liquor received.

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
The.....19...

District
The 19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

FOREIGN LIQUOR-LICENCE FORM NO – 4	FOREIGN LIQUOR-LICENCE FORM NO-4 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A HOTEL TO BE CONSUMED ON THE PREMISES	
HOTEL LICENCE RETAIL	(Note-counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No. of licence in the register Name of vendor Locality of vend

Register No. Be it known to all concerned that..... resi-
dent of..... is hereby authorised by the under-
signed to sell foreign liquor from to 31st March,
19 in a hotel situated at called of styled
the Hotel.

District It is required of the holder of this licence as a con-
dition of this licence remaining in force that he duly and
faithfully perform and abide by the following conditions and
by the provisions of the Mizoram Excise Act, 1973 (7 of
1974) and all notifications and rules which may from time
to time be published or made thereunder so far as they are
applicable to this licence.

(i) That he pay to Government in advance a licence fee of
Rs.....and/or a pass fee at the rate as may be prescribed
by Government.

That he pay the same into the Treasury/Sub-Trea-
sury at

Name of vendor (ii) That under this licence he confine the sale of foreign
liquor only to persons actually residing in the hotel for their
use and to persons taking meals therein and that all liquors
sold under this licence be served and consume within the
said hotel premises, and that he keep the said premises
clean.

Locality of shop (iii) That he do not alter the nature of any liquor or the labels
under which he purchased it and that he do not reduce the
strength of such liquor whether by the addition of water or
by other means whatsoever and that he do not keep a stock
or sell any foreign liquor declared unwholesome by the
Commissioner.

(iv) That he sell under this license only the following kinds,

of foreign liquor, namely :-

Beer, Cider, Wines, Liqueurs, Brandy, Whisky, Gin and Rum.

(v) That he sell any kind of foreign liquor at a reasonable price or as may be fixed by Government.

That he sell no liquors to the following :-

- | | |
|---|--|
| Current from
.....
to..... | <ul style="list-style-type: none"> (1) Children under 18 years of age (2) Policemen or Excise Officers below the rank of Sub-Inspector being in uniform. (3) Insane persons; (4) Drunken persons. |
| License fee
payable in
advance Rs..... | <p>(vii) That he do sell any foreign liquor on credit except to bona fide lodgers in the hotel and, that he do not sell any liquor after.....p.m., unless otherwise permitted.</p> <p>(viii) That he do not permit drunkenness, riot or gambling or permit persons who are reputed prostitutes to assemble on his premises whether for the purpose of crime, prostitution or other wise.</p> |
| Monthly pass fee
payable in advance
Rs..... | <p>(ix) That he keep a correct account of sale daily in form No.....to be purchase at the Excise office and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts and that he do not prevent any such Excise Officer from entering for inspecting his shop at any time of the day or night.</p> |
| Date of licence
..... | <p>(x) That he report to the Superintendent of Excise the arrival of consignment of foreign liquor within 7 days of its receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.</p> |
| Received the
licence and agreed
to its conditions | <p>N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by the Mizoram Excise Act or Rules.</p> |
| District Collector/
Superintendent of
Excise. | |

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

FOREIGN LIQUOR LICENCE FORM NO - 5	FOREIGN LIQUOR LICENCE NO - 5 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A RESTAURANT TO BE CONSUMED ON THE PREMISES.	
RESTAURANT LICENCE RETAIL	(Note-counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District No. of licence in the register..... Name of vendor..... Locality of vend
Counterfoil		

Register No. Be it known to all concerned that..... resident of
..... is hereby authorised by the undersigned to
..... sell foreign liquor from.....to 31st. March, 19, in a
District restaurant situated at

It is required of the holder of this licence as a condition of this licence remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which may from time to time be published or made thereunder so far as they are applicable to this licence.

(i) That he pay to Government in advance a licence fee of Rs.....and/or a pass fee at such rate as may be prescribed by Government.

That he pay the same into the Treasury/Sub-Treasury at

(ii) That under this licence he confine the sale of foreign liquor only to persons taking their meals in the restaurant and that all liquors sold under this licence be served and consumed within the said restaurant premises.

(iii) That he do not alter the nature of any liquor or the labels under which he purchased it. That he do not reduce the strength of such liquor whether by the addition of water or by mixing it with liquor of lower strength or by other means whatsoever and that he do not keep a stock or sell any foreign liquor declared unwholesome by the Excise Commissioner.

(iv) That he sell under this license only the following kinds of foreign liquor, namely :- Beer, Cider, Wines, Liqueurs, Brandy, Whisky, Gin and Rum.

(v) That he sell any kind of foreign liquor at a reasonable price or as may be fixed by the Government.

That he sell no liquors to the following :-

Current from
.....
to.....

- (1) Children under 18 years of age.
- (2) Policemen or Excise Officers below the rank of Sub Inspector being in uniform.
- (3) Insane persons;
- (4) Drunken persons.

License fee payable in advance Rs.....	(vii) That he do not sell any foreign liquor on credit and that he do not sell any liquor after.....p. m. unless other wise permitted.
Monthly pass fee payable in advance Rs.....	(viii) That he do not permit drunkenness, riot or gambling or permit persons who are reputed prostitutes to assemble in his premises whether for the purpose of crime, prostitution or otherwise. (ix) That he do not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration, any person below 18 years to assist him in the conduct of such business in any capacity whatsoever.
Date of licence	(x) That he keep a correct account of sales daily in form No.....to be purchased at the Excise officer and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts and that he do not prevent any such Excise Officer from entering for inspecting his shop at any time of the day or night.
Received the licence and agreed to its condition.	(xi) That he report to the Superintendent of Excise, the arrival of consignment of foreign liquor within seven days of its receipt and at least 48 hours before it is open stating the description and quantity of such liquor received.
Licensee. Collector/Supt. of Excise	N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture or the licence and to all or any of the penalties prescribed by the Mizoram Excise Act or rules.

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the licence.

FOREIGN LIQUOR-LICENCE FORM NO. 6	FOREIGN LIQUOR LICENCE FORM NO-6 BAR LICENCE	
BAR LICENCE RETAIL	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No. of licensee in the register..... Name of Vendor..... Locality of Vend.....

Counterfoil. Be it known to all concerned that.....resident of..... is hereby authorised by the undersigned to open a Bar at.....for the sale of foreign liquor in peg only which is to be served and consumed within the said Bar premises from the date of this licence to.....

District
.....

No. of licence in the register.....
.....

Name of Vendor
.....

Locality of shop
.....

Current from
.....
to.....

Licence fee payable in advance Rs.....

It is required of the holder of this licence as a condition of this licence remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which may from time to time be published or made thereunder so far as they are applicable to this licence.

(i) That he pay to the Government in advance a licence fee of Rs.....and/or a pass fee at the rate as may be prescribed by Government.

That he pay the same into the Treasury/Sub-Treasury at.....

(ii) That he do not alter the nature of any liquor or the labels under which he purchased it and that he do not reduce the strength of such liquor whether by the addition of water or by mixing it with liquor of lower strength or by other means whatsoever and that he do not sell any liquor declared unwholesome by the Commissioner.

(iii) That he sell under this licence only the following kinds of foreign liquor, namely :- Beer, Cider, Wines, Liqueurs, Brandy, Whisky, Gin and Rum.

(iv) That he sell any kind of foreign liquor at a reasonable price or as may be fixed by the Government.

(v) That he sell no liquors to the following :-

(a) Children under 18 years of age;

(b) Policemen or Excise Officers below the rank of

Monthly fee payable in advance Rs.....	Sub-Inspector being in uniform. (c) Insane persons (d) Drunken persons.
Date of licence	(vi) That he do not sell any foreign liquor on credit and that he do not open his Bar or effect sales therein before..... a.m. or effect sales therein after p.m. unless otherwise permitted. (vii) That he do not permit drunkenness, riot or gambling or permit persons who are reputed prostitutes to assemble on his premises whether for the purpose of crime, prostitution or otherwise. (viii) That he do not, during the hour in which his licensed premises are kept open for sales of liquor, employ or permit to be employed in any part or such premises, either with or without remuneration any person below 18 years to assist him in the conduct of sales in any capacity whatsoever.
Received the licence and agreed to its conditions.	(ix) That he keep a correct account of sales in form No.....to be purchased at the Excise Office and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts and that he do not prevent any such Excise Officer from entering for inspecting his shop at any time of the day or night.
Collector/Supt. of Excise.	N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by the Mizoram Excise Act or rules.
District..... The.....19....	District..... The.....19.....
Seal of the office issuing the licence.	Signature of the officer granting the licence

FOREIGN LIQUOR - FORM NO - 7 LATE CLOSING LICENCE (Tenable by the holder of a hotel or restaurant licence)	FOREIGN LIQUOR - FORM NO-7 LATE - CLOSING LICENCE	
Counterfoil	(Note-counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No. of licence in the register..... Name of vendor..... Locality of vend.....

District

No. of licence
in Register

Name of vendor
.....

Locality of vend
.....

Current from
..... to

Monthly fee payable
in advance Rs.....

Date of licence
.....

Received the
licence and agreed
to its conditions.

Licensee.

District.....
The.....19...

Seal of the office
issuing the licence.

Be it known to all concerned that
the holder of hotel/restaurant licence No
dated the 19 for the hotel/ restaurant is hereby
authorised by the undersigned to keep the said hotel/restau-
rant open up to.....for the sale of potable foreign liquor,
to be served and consumed within the said hotel/restaurant
premises, from the date of this licence so long as his hotel/
restaurant licence No.....remains in force.

It is required of the holder of this licence, as a condi-
tion of this licence remaining in force, that he duly and
faithfully perform and abide by the following conditions :-

(i) That he pay to the Government in advance, a monthly fee
of Rs.....in the following manner :-

One month's fee at the time of engaging to take this
licence.

One month's fee on the.....and
.....one month's fee on the first of every succeed-
ing month until the whole of the fees due on this licence shall
have been paid.

That he pay the same into the Treasury
at.....

(ii) That he duly and faithfully perform and abide by all the
conditions specified in the above named hotel restaurant li-
cence No.....

N.B. Infraction of any of the above conditions will subject
the holder of this licence to forfeiture of the licence and to all
or any of the penalties prescribed by law or rule.

District

Signature of the Officer
granting the license.

FOREIGN LIQUOR LICENCE FORM NO-8	FOREIGN LIQUOR-LICENCE FORM NO - 8 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A NON-PROPRIETARY CLUB	
CLUB LICENCE RETAIL.	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No. of licence in the register..... Name of the Secretary or representative of the Club..... Locality of Vend.....

No. of licence in the Register.....
.....

Be it known to all concerned thatresident ofis hereby authorised by the under-
signed to sell foreign liquor at.....situated in 31st
March, 19.....after which this licence will cease to have
effect.

It is required of the holder of this licence as a condi-
tion of this licence remaining in force that he duly and faith-
fully perform and abide by the following conditions and by
the provisions of the Mizoram Excise Act, 1973 (7 of 1974)
and by all notifications and rules which may from time to
time be published or made thereunder so far as they are
applicable to this licence.

Name of the Secy. or Representative of the Club.

(i) That he pay to Government in advance a licence fee of
Rs.....and/or a pass fee at the rate as may be prescribed
by Government.

That he pay the same into the Treasury/Sub-Treasury
at.....

(ii) That he sell foreign liquor at the Club and its premises
only for which this licence is granted and only to members of
the Club for consumption within the club premises and that
he do not sell liquor at any other place or established a sec-
ond place of vend without a separate licence.

Locality of vend
.....
(Name of club)

(iii) That he do not alter the nature of any liquor or the labels
under which he purchased it that he do not reduce the strength
of such liquor whether by the addition of water or by mixing
it with liquor of lower strength or by other means whatso-
ever and that he do not sell any liquor declared unwhole-
some by the Excise Commissioner.

Current from
.....
to.....

(iv) That he sell under this license only the following kinds of
foreign liquor, namely :- Beer, Cider, Wines, Liqueurs,

Brandy, Whisky, Gin and Rum.

Licensee fee payable in advance Rs.....

v) That he sell any kind of liquor at any reasonable price or as may be fixed by the Government.

(vi) That he do not allow drunkenness amounting to a public nuisance in the above mentioned club or premises.

(vii) That he do not during the hours in which this club premises are kept open for sale of liquor employ or permit to be employed in any part of such premises where liquor is consumed either with or without remuneration any person below 18 years to assist him in the conduct of sales in any capacity whatsoever..

Monthly pass fee payable in advance Rs.....

(viii) That he keep a correct account of sales daily in form No.....available for purchase at the Excise Office and that he produce for inspection on request of any Excise Office and that he produce for inspection on request of any Excise Officer not below the rank of Sub-Inspector his licence and his daily accounts of stock of liquor and records and that he allow such officer to enter into and remain in the club premises at any time during which the same may be open and that he do not obstruct any such officer in the performance of his duties.

Received the licence and agreed to its conditions.

Licensee.

(ix) That he report to the Superintendent of Excise, the arrival of consignment of foreign liquor (imported direct) within 7 days of its receipt or at least 48 hours before it is opened stating the description and quantity of such liquor received.

Collector/Supt. of Excise

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by the Mizoram Excise Act or rules.

District.....
The.....19...

District
The19

Seal of the office issuing the licence.

Signature of the Officer granting the license.

FOREIGN LIQUOR FORM NO 9.	FOREIGN LIQUOR-FORM NO-9 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR IN A PROPRIETARY CLUB.	
CLUB LICENCE RETAIL. Counterfoil.	(Note-Counterfoil of this licence is to be signed by the licensee and filed in Excise Office).	District..... No. of licence in the register..... Name of the Secretary or Representative of the Club..... Locality of vend.....

Register No. Be it known to all concerned that..... resi-
dent of..... is hereby authorised by the undersigned
to sell potable foreign liquor, at..... situated in.....
from..... to 31st March, 19..... after which this licence will
cease to have effect.

District..... It is required of the holder of this licence as a condi-
tion of this licence remaining in force that he duly and faith-
fully perform and abide by the following conditions and by
the provisions of the Mizoram Excise Act, 1973 (7 of 1974)
and all notifications and Rules which have been or which
may from time to time be published or made thereunder so
far as they are applicable to this licence.

Name of the Secretary or Representative of the Club
..... (i) That he pay to Government in advance an annual
fee of Rs..... and a monthly fee at the rate as may be pre-
scribed by Government on the 10th of every succeeding
month on sales made during the previous month. A security
deposit equivalent to the monthly fee calculated on the esti-
mated sale of one month shall be paid in advance before the
commencement of the licence. The amount of security will
be subject to revision on the basis of actual sales in the first
two months. The amount of security will be liable to forfei-
ture for the mismanagement of the shop, breach of any of
the conditions of this licence or infringement of any of the
Excise rules in addition to any other penalty prescribed by
rules. If not forfeited, the amount of security will be refunded
to the holder of this licence towards the end of the year or
transferred at his request to any other licence.

Locality of vend That he pay the same into the Treasury
(Name of Club) at.....

(ii) That he sell foreign liquor at the club and the
premises specified above for which this licence is granted

- Current from
.....
to.....
- Annual fee payable
in advance Rs.....
in addition to
monthly fee.
- and that he do not sell liquor at any other place or establish a second place of vend without a separate licence.
- (iii) That he not alter the nature of any liquor or the labels under which he purchased it, provided that bottles opened by a competent Excise Officer for purposes of test may, if resealed by the Excise Officer, be sold. That he do not reduce the strength of such liquor whether by addition of water or by mixing it with liquor of lower strength or by other means whatsoever and that he do not keep stock or sell any foreign liquor declared to be unwholesome by the Commissioner.
- (iv) That he sell under this licence only the following kinds of foreign liquor, namely:- Beer, Cider, Wines, Liqueurs, Brandy, Whisky, Gin and Rum (either imported or manufactured in India) and that under this licence he do not sell plain spirit, rectified spirit or denatured spirit.
- (v) That he do not sell or attempt to sell any kind of foreign liquor at an excessively high price.
- (vi) That he do not sell liquor afterp.m.
- (vii) That he do not allow drunkenness amounting to a public nuisance in the above mentioned club or premises.
- (viii) That he do not sell or deliver any liquor to any child under the age of 18 years whether for consumption by such child or by any other person.
- (ix) That he do not employ or permit to be employed in any part of his licensed premises where liquor is consumed, either with or without remuneration any person under the age 18 years during the hours in which such premises are kept open for business.
- (x) That he do not during the hours in which his club premises are kept open for sale of liquor employ or permit to be employed in any part of such premises where liquor is consumed either with or without remuneration any diseased person.
- (xi) That he do not sell whisky, brandy or rum at a lower strength than 25 degrees under London Proof or gin at a strength lower than 35 degrees under London Proof

and that he do not sell liquor except in sealed and capsuled bottles intact and that the capacity of each bottle should be either one full reputed pint or quart bottle.

Date of licence
.....

(xii) That he keep a correct account of sales daily in prescribed form to be purchased at the Deputy Commissioner's Office and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts and that he allow such officer to enter into and remain in the club premises at any time during which the same may be opened and that he do not obstruct any such officer in the performance of his duties.

Received the licence and agreed to its conditions.

(xiii) That he report to the Superintendent of Excise the arrival of consignments of foreign liquor (imported direct) within 7 days of their receipt or at least 48 hours before they are or any one is opened stating the description and quantity of such liquor received.

Signature of licensee.

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and all or any of the penalties prescribed by law or rule.

District.....
The.....19...

District
The19

Seal of the office issuing the licence.

Signature of the Officer granting the license.

FOREIGN LIQUOR LICENCE FORM NO-10	FOREIGN LIQUOR-LICENCE FORM NO - 10 LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR AT A MILITARY CANTEEN ESTABLISHED UNDER THE CANTEEN TENANT SYSTEM.	
LICENCE FOR THE RETAIL VEND OF FOREIGN LIQUOR AT A MILITARY CANTEEN ESTABLISHED UNDER THE CANTEEN TENANT SYSTEM.	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No.of licence is register Name of licensee Name of Unit/ Regiment

Counterfoil. Be it known to all concerned that.....resident of
 District..... holder of a contract for the supply of foreign liquor
 under the “Canteen Tenant System” is hereby authorised by
 the undersigned to supply such liquor tofromto
 31st March, 19....

No. of licence in It is required of the holder of this licence as a condi-
 the register..... tion of this licence remaining in force that the duly and faith-
 fully perform and abide by the following conditions :-
 Name of Vendor (i) That he pay to Government in advance a licence fee of
 Rs.....and that he pay the same into the Treasury/Sub-
 Treasury at.....
 Name of unit/ (ii) That he effect his sale of liquor only at the canteen ap-
 Regiment to which pointed for the purpose by the Military authorities and that he
 liquor is to be do not sell liquor at any other place that he do not under cover
 supplied of this licence sell foreign liquor to any person at one time in a
 quantity exceeding half dozen reputed quart or one dozen re-
 puted pint bottles.
 (iii) That wherever the Regiment or Unit aforesaid is trans-
 ferred from the district in which this licence is current to an-
 other District within the State the licensee shall intimate the
 fact to the authority granting the licence and shall as early as
 possible produce before the Collector of the district to which
 the Regiment or unit may be transferred, for his countersigna-
 ture so as to validate the licence for the remainder of its term in
 such district.
 Date of contract (iv) That he do not store any foreign liquor to be sold under
 with the command- this licence in any premises other than the canteen or place
 ing officer of such appointed for sale by the Military authorities without previ-
 Unit/Regiment..... ously obtaining the written sanction of the Excise Commis-
 sioner on the reverse of this licence.
 Current from (v) That he sell no liquor of any description to persons other
 than those attached to the Regiment or unit for which this
 to..... licence is granted or duly authorised under the Regulations of
 the Army to use such canteen.
 (vi) That he do not transfer his licence to any person without

Licence fee paid in advance.

the previous sanction of the Excise Commissioner.

(vii) That he do not alter the nature of any liquor or the labels under which he purchased it and that he do not reduce the strength of such liquor whether by the addition of water or by mixing it with liquor of a lower strength or by any other means whatsoever.

Date of licence

(viii) That he do not sell or attempt to sell any kind of foreign liquor at an excessively high price.

(ix) That he do not during the hours in which his licenced premises are kept open, employ or permit to be employed in any part of such premises either with or without remuneration any woman to assist him in the conduct of sales in any capacity whatsoever.

(x) That he do not allow any person to sell liquor under this licence unless the name of such person shall, with the approval of Unit, have been previously registered in the Excise office and endorsed on the licence.

Received the licence and agreed to its conditions.

(xi) That under cover of this licence, he do not sell plain spirit, rectified spirit or denatured spirit.

(xii) That he keep a correct account of sales daily in form No..... to be purchased at the Excise Officer and that he produce for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts. That he allow any Excise Officer or above the rank of Sub-Inspector to enter into and remain upon his licenced premises at any time and that he do not obstruct any such officer in the performance of his duties.

Licensee.

(xiii) That he report to the Superintendent of Excise the arrival of every consignment of foreign liquor within 7 days of its receipt for verification and shall not open the consignment until a period of two days has elapsed after notifying it to the Superintendent of Excise or unless the Superintendent of Excise has intimated in writing that it will not be examined.

When the consignment is opened, the description and quantity of such liquor received shall be recorded in writing.

Deputy Commissioner/
Superintendent of Excise.

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or Rule. An or expiry of the contract and licence, the licence shall have no claim to compensation or refund of any fee paid.

District.....
The.....19...

District
The19

Seal of the office issuing the licence.

Signature of the Officer granting the license.

FOREIGN LIQUOR FORM NO. 11 LICENCE FOR COM- POUNDING AND BLENDING OR FOREIGN LIQUOR.	FOREIGN LIQUOR-FORM NO. 11 LICENCE FOR COMPOUNDING AND BLENDING OF FOREIGN LIQUOR	
Counterfoil.	(Note-Counterfoil of this licence is to be signed by the licence and filed in the Excise office.	District..... No. of licence in the register..... Name of licensee..... Locality where the operations are to be carried on.....

District..... Be it known to all concerned thatresident
 of.....holding licence No.....for the wholesale vend
 No. of licence in the register the privilege to compound or to blend or to reduce to strength
 Name of licence. not lower than those prescribed by Government, foreign
 liquor other than denatured spirit) whether imported or
 manufactured in India, on which imported or manufactured
 in India, on which full duty has been paid,
 at.....from.....to 31st March, 9 after which his li-
 cence will cease to have effect.

It is required of the holder of this licence as a con-
 dition of this licence remaining in force that he duly and
 faithfully perform and abide by the following conditions and
 by the provisions of the Mizoram Excise Act, 1973 (7 of
 1974) and all notifications and Rules which have been or
 which may from time to time be published or made there-
 under so far as they are applicable to this licence.

Locality where operations are to be carried on..... (i) That he pay to Government in advance a fee of
 Rs.....and that he pay the same into the Treasury
 at.....

(ii) That he carry on the operations of compounding, blend-
 ing and reducing only at the premises named therein and he
 make no alteration in the premises which has been approved
 by the Commissioner without his previous approval in writ-
 ing.

(iii) That he do not add to any foreign liquor any colouring
 or flavouring substance until a sample of such substance
 has been examined and approved by the Commissioner
 and that he add such substance only in such proportion as

No of licence for wholesale vend of foreign liquor held by the licensee.	the Commissioner may, on examination, direct. (iv) That he keep on the premises described hereunder only foreign liquor (other than denatured spirit and the approved materials, if any, to be added thereto, and the said premises shall be properly marked or numbered and the number or marks thereon shall be painted in oil-colours on some part of the door or other conspicuous place in each room.
Current from to.....	(v) That he clearly marks in English characters on every vessel containing any material to be added to spirit or wines, its capacity and a true description of its contents. (vi) That he permit any Excise Officer of or above the rank of Sub-Inspector at any time to enter into and remain upon the premises, so long as may be necessary for the proper execution of his duties and that he do not obstruct any such officer in the performance of such duties.
Amount of fee paid in advance Rs.....	(vii) That when required by any Excise Officer of or above the rank of Sub-Inspector he assist him by a sufficient number of servant in taking account his stock. (viii) That he permit any Excise Officer of or above the rank of Sub-Inspector to take samples of any liquor or materials found on the premises described in this licence without payment of price of such samples for purpose of analysis.
Date of issue	(ix) That he provide suitable office accommodation with sanitary arrangement for the Excise Officer and establishment appointed for the purpose and that he supply such furniture and other articles for their use as may be considered indispensable by the Commissioner.
Received the licence and agreed to its conditions.	(x) That he maintain a regular account of his operations in such form as the Commissioner may from time to time prescribe; that he enter therein the quantity, description, and strength of any spirits received on the premises described in this licence, the quantities and descriptions of colouring and flavouring materials received. That he keep the said account book for 12 months after it is taken out of use and that he at all reasonable hour allow any Excise Officer of or above the rank of Sub-Inspector to inspect the same.
Licensee.	(xi) That he do not bottle any liquor without taking out a separate bottling licence. (xii) That when any operations of compounding, blending or

reducing are to be carried on he give the Commissioner a 72 hours previous notice (exclusive of Sundays and holidays) of the days and hours during which such operations will be carried on.

(This condition is not obligatory when the operations are carried on in a licensed distillery or an Excise warehouse).

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
The.....19...

Seal of the office
issuing the licence.

District
The19

Signature of the Officer
granting the license.

FOREIGN LIQUOR LICENCE FORM NO-12	FOREIGN LIQUOR LICENCE FORM NO-12 LICENCE FOR BOTTLING OF FOREIGN LIQUOR	
LICENCE FOR BOTTLING OF FOREIGN LIQUOR.	(Note-Counterfoil of this licence is to be signed by the licensee and filed in Excise Office).	District..... No. of licence in the register..... Name of licensee..... Locality where operations are to be carried on

District..... Be it known to all concerned thatresident of.....holding licence No.....for the wholesale vend of foreign liquor is hereby authorised by the undersigned the privilege to bottle foreign liquor (other than denatured spirit) whether imported or manufactured in India from.....to 31st March, 19.....after which this licence will cease to have affects.

Name of licensee..... It is required of the holder of this licence as a condition of this licence remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which may from time to time to published or made thereunder so far as they are applicable to this licence.

Locality where operations are to be carried on.....

(i) That he pay to Government in advance a fee of Rs.....and that he pay the same into the Treasury at.....

(ii) That he carry on the business of bottling only at the premises named herein.

(iii) That he use no bottle having a capacity than that of a reputed pint or quart bottles and that he securely seal and capsules every bottle in such a manner that the bottle cannot be opened without breaking the seal or capsule or defacing the label affixed thereto.

No. of licence for wholesale vend of foreign liquor held by licence.....

(iv) That to each bottle or other receptacle filled on the premises with foreign liquor he affix a label correctly and truly specifying:-

(a) The nature of liquor contained there in i.e. whether whisky, brandy, gin, rum, liqueurs or wine.

(b) The country of origin of the principal alcoholic

Current from to.....	constituent of such liquor. (c) District of bottling (d) The name of bottler.
Amount of fee paid in advance Rs.....	(v) That he permit any Excise Officer of or above the rank of Sub-Inspector to enter into and remain open the licensed premises so long as may be necessary for the proper execution of his duties and that he do not obstruct any such officer in the performance of such duties.
Dated of licence Received the licence and agreed to its conditions.	(vi) That he bear the cost of excise establishment as may be fixed by the Commissioner for the supervision of the operations to be carried on, on the premises licensed hereunder. That he provide suitable office accommodation with sanitary arrangement for the Excise officer and establishment appointed for the purpose and that he supply such furniture and other articles for their use as may be considered in dispensable by the Commissioner.
Licensee. Superintendent/ Deputy Commis- sioner.	(vii) That he maintain a regular account of his operations in such form as the Commissioner may from time to time prescribe and that he allow any Excise Officer of or above the rank of Sub-Inspector to inspect the same at all reasonable hours.

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
 The..... 19...

District.....
 The..... 19.....

Seal of the office
 issuing the licence.

Signature of the Officer
 granting the Licence.

FOREIGN LIQUOR FORM NO-13	FOREIGN LIQUOR - FORM NO 13 LICENCE FOR THE RETAIL VEND OF RECTIFIED SPIRIT (INCLUDING ABSOLUTE ALCOHOL)	
LICENCE FOR THE RETAIL VEND OF RECTIFIED SPIRIT (INCLUDING ABSO- LUTE ALCOHOL) BY CHEMISTS AND DRUGGISTS.	(Note-Counterfoil of this licence is to be signed by the licence and filed in the Excise office).	District..... No. in register..... Name of the Chemist or Druggist..... Locality of vend.....

Counterfoil. Be it know to all concerned thatresi-
dent of.....thanadistrict.....and carry-
Name of district. ing on the business of chemist or druggist at.....is
..... hereby authorised by the undersigned to sell rectified spirit
(including absolute alcohol) from.....to the 31st March,
No. of licence in 19..... after which his licence will cease to have effect.
register..... It is required of the holder of this licence as a condi-
Name of chemist tion of this licence remaining in force that he duly and faith-
of druggist fully perform and abide by the following conditions and by
..... the provisions of the Mizoram Excise Act, 1973 (7 of 1974)
and all notifications and Rules which have beer or which
Locality of vend. may from time to time be published or made thereunder so
..... far as they are applicable to this licence.
Current from (i) That he pay to Government in advance a fee of
..... Rs.....and that he pay the same in to the Treasury
to..... at.....
(ii) That under this licence he well only rectified spirit (in-
Date of licence (iii) That he do not reduce the strength of any rectified spirit
..... (including absolute alcohol) below that at which he purchased
it whether by the addition of water or by mixing it with liquor
of a lower strength or by any other means whatsoever and
Amount of fee that he do not at any time possess more then.....litres
paid in advance of rectified spirit.
Rs..... (iv) That he do not sell any rectified spirit (including absolute
alcohol) except for bona fide medicinal, industrial or scien-
tific purposes.
(v) That he do not sell rectified spirit (including absolute al-

cohol) to any person at one time in a quantity exceeding litres, provided this condition shall not apply to sales of rectified spirit (including absolute alcohol) to any druggist or chemist holding and Excise licence for the use of such spirit.

(vi) That he do not sell or deliver any rectified spirit (including absolute alcohol) to any child apparently under the age of.....years.

Received the licence and agreed to its conditions.

(vii) That he do not allow any rectified spirit (including absolute alcohol) to be drunk on his premises.

Licence

(viii) That he report to the Superintendent of Excise the arrival of every consignment of rectified spirit (including absolute alcohol) within seven days of its receipt and at least 48 hours before it is opened, stating the description and quantity of such spirit received.

(ix) That he keep a correct account of sales daily in a prescribed form to be purchased at the Deputy Commissioner's office and that he produced for inspection on demand of any Excise office of or above the rank of Sub-Inspector his licence and his daily accounts and that he do not prevent any such Excise Officer from entering for inspection of his stock at any time of the day or night.

(x) That he do not store rectified spirit (including absolute alcohol) in any room unless it is built of unflammable materials and is well ventilated so as to prevent the accumulation of spirit fumes. Naked lights or fire shall not be used or kept in such room. The receptacles containing such spirit shall be kept close so as to prevent the accumulation of spirit fumes in the room.

N.B. Infringement of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

FOREIGN LIQUOR FORM-14	FOREIGN LIQUOR - FORM NO-14 PERMIT FOR A HOMEOPATHIC CHEMIST OR PRACTITIONER TO OBTAIN RECTIFIED SPIRIT FROM A DISTILLERY OR WAREHOUSE IN INDIA FOR MANUFACTURE OF HOMEOPATHIC MEDICINES.	
PERMIT FOR A HOMEOPATHIC CHEMIST OR PRACTITIONER TO OBTAIN RECTIFIED SPIRIT FROM A DISTIL-LERY OR WAREHOUSE IN INDIAN FOR MANUFACTURE OF HOMEO-PATHIC MEDICINES.		

Counterfoil. From.....to 31st March, 19.....

No..... Mr/Mrs. of
is/are hereby permitted to obtain rectified spirit at the
Name of District concessional rate of duty of Rs.....per L.P. Litre upto
..... a maximum limit of..... litres per annum and in quantities of
..... not less than one bulk litre or more than.....bulk litres
at a time subject to the following conditions :-

Registered No. of Permit..... (i) That he/they use the spirit solely for the preparation of
dilutions from original tinctures or from dilutions of less po-
tency in accordance with directions laid down for the same
in homeopathic pharmacopoea.

N.B. No original tinctures can be manufactured with spirit
obtained under this permit.

Name of person to whom issued (ii) That he/they shall submit, every time a supply of spirit is
wanted, a requisition for import of spirit in the prescribed
form to the Deputy Commissioner of the district of import
with the permit and obtained his sanction.

Place of manufac- (iii) That he/they shall take supply or spirit under cover of a
ture..... pass to be granted by the officer in charge of a distillery or a
..... warehouse in the place of export.

Current from (iv) That he/they shall report to the Superintendent of Excise
concerned the arrival of consignment of rectified spirit within

to.....	seven days of its receipt and at least 48 hours before it is opened stating the description and quantity of such liquor received.
Date of issue	(v) That he/they shall store the spirit so obtained in casks, vats or other approved receptacles which shall be kept in a secure place under a special lock and key of the permit holder or a manager appointed by him and approved by the Deputy Commissioner.
Received the permit of which this is the counterfoil and agreed to it conditions.	(vi) That he/they shall give full facility to an Excise Officer of or above the rank of Sub-Inspector to inspect his/their premises and to take stock of spirit and to check the accounts during the usual working hours viz., from 10 a.m. in the morning to 5 p.m. in the evening.
Signature and designation of the permit holder.	N.B. Infraction of any of the above conditions will subject the holder of the permit to the forfeiture of the permit and to all or any of the penalties prescribed by law or rule.

Instructions for the guidance of the permit holder.

(i) Application for renewal of permit, if necessary, should be submitted by the 15th of March every year along with the old permit. No supply of spirit will be allowed between the 15th and 31st March.

(ii) A statement should be submitted to the Deputy Commissioner at the end of the year within the 15th of April showing the opening balance of rectified spirit taken during the year, the quantity used and the closing balance.

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

FOREIGN LIQUOR FORM NO-15 LICENCE FOR THE MANUFACTURE OF DENATURED SPIRIT AND TO STORE IT AT AN EXCISE WAREHOUSE.	FOREIGN LIQUOR - FORM NO-15 LICENCE FOR THE MANUFACTURE OF DENATURED SPIRIT AND TO STORE IT AT AN EXCESE WAREHOUSE.
--	--

Counterfoil
 No. of licence in the register.....
 Name of licencee..... **Be it known that** resident of
 Place of manufacture..... is authorised to manufacture denatured
 spirit at his Distillery/warehouse at..... in the district of
 No. of licence in the register from..... to 31st March, 19..... and to
 issue the same free of duty, subject to the following condi-
 tions :-
 (i) That he shall make denatured spirit from plain spirit of
 strength not less than 50 O.P. or such other strength as may
 be fixed in any case by the Government of Mizoram manu-
 factured in his own distillery or imported from any distillery
 in India.
 (ii) That he shall use only approved denaturants which have
 been previously examined by the chemical Examiner or by
 such other officer appointed in this behalf by the Govern-
 ment of Mizoram. The licensee will bear the cost of such
 examinations.
 (iii) That he shall conduct denaturation and keep the
 stock of denatured spirit in a separate building or room within
 the distillery or warehouse approved by the Commissioner.
 The building or the room in which denatured spirit shall be
 stored shall be of unflammable materials and shall be well
 ventilated, so as to prevent accumulation of spirit fumes, and
 naked lights or fire shall not be used or kept in such room.
 (iv) That he shall not manufacture more than..... litres
 of denatured spirit in any month without the previous sanc-
 tion of the Commissioner.
 (v) That he shall conduct the denaturing operations in such
 manner as have been or may from time to time be prescribed
 by Government and in the presence of the Excise Officer
 appointed for the purpose, who shall send samples of dena-

Date of licence
 tured spirit from each vessel to the Chemical Examiner or to such other officer appointed in this behalf by the Government for examination and report. The licensee shall bear the cost of examination.

Received the licence and agreed to its conditions. (vi) That the denatured spirit shall ordinarily be issued only after the chemical examiner or such other officer appointed by the Government for the purpose has reported it to have been successfully rendered unfit for human consumption. It may however be issued at the discretion of the Excise Officer in charge before the receipt of the Chemical Examiner's report or of the report of such other officer appointed for the purpose by Government provided that the licensee executes a bond undertaking to pay duty at the full rate prescribed for potable foreign liquor on the total quantity issued in the event of the examiner's report being that the spirit has not been rendered effectually and permanently unfit for human consumption.

Licensee. (vii) That he shall not issue denatured spirit in quantities less than (5) five litres.
 (viii) That he shall keep an accurate account of all plain spirit and denatured spirit and denaturants in the prescribed forms.
 (ix) That he shall abide by all rules and instructions issued by Government or Commissioner of Excise from time to time in respect of denatured spirit.

Commissioner of Excise,
Mizoram.

Seal of the office
issuing the licence

FOREIGN LIQUOR FORM NO-16	FOREIGN LIQUOR - FORM NO-16 LICENCE FOR THE WHOLESALE VENDOR OF DENATURED OR METHYLATED SPIRITS i.e., SPIRITS RENDERED EFFECTUALLY AND PERMANENTLY UNFIT FOR HUMAN CONSUMPTION.	
LICENCE FOR THE WHOLESALE VENDOR OF DENATURED OR METHYLATED SPIRITS i.e. SPIRITS RENDERED EFFECTUALLY AND PERMANENTLY UNFIT FOR HUMAN CONSUMPTION.	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise office).	District..... No. in the register..... Name of vendor..... Locality of vendor.....

Counterfoil. Be it known to all concerned that resident of district of is hereby authorised

No. in the register by the undersigned to sell by wholesale denatured or methylated spirits which have been rendered effectually and permanently unfit for human consumption, at from.....to the

District 31st March, 19.....after which this licence will cease to have effect.

Name of vendor It is required of the holder of this licence as a condition of this licence remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notification and rules which have been or which may from time to time be published or made thereunder so far as they are applicable to this licence.

Locality of store (i) That he pay to Government in advance, a fee of Rs.....and that he pay the same into the Treasury or vend..... at.....

Current from (ii) That he neither receive nor issue denatured or methylated spirits into or from his licensed premises unless covered by a pass or licence granted by the Deputy Commissioner or other duly authorised officer which must accompany the spirits during transit.

to.....

Date of licence (iii) That under this licence he sell denatured or methylated spirits only to persons holding licences which entitle them to possess or sell the same and only of such description and up to such quantity as they are entitled by such licences to possess.

Received the licence and agreed to its conditions. (iv) That under this licence he do not sell denatured or methylated spirits in a quantity equal to or less than five litres or six reputed quart bottles.

Licensee.

(v) That he do not reduce the strength of any denatured or methylated spirits whether by the addition of water or by any other means.

(vi) That he do not sell denatured or methylated spirits at a strength lower than 50 degrees over London Proof.

(vii) That he store denatured or methylated spirits only in a room built of unflammable materials and well ventilated, that he allow no naked lights or fire to be used or kept in such room and that he keep all receptacles containing such spirits closed so as to prevent the accumulation of spirits fumes in the room.

(viii) That in the event of his also holding a licence for the retail vend of denatured or methylated spirits he keep the accounts of sales in the prescribed form under each kind of licence separately.

(ix) That he keep a correct account of sales daily in the prescribed form to be purchased at the Commissioner’s office and that he produce for inspection on demand of an Excise Officer of or above the rank of Sub-Inspector his licence and his daily accounts and that he do not prevent any such Excise Officer from entering for inspecting his shop at any time of the day or night.

(x) All bottles, jars, drums or casks containing denatured or methylated spirit shall bear a label printed in red and containing skull and cross bones with a warning “not to be taken internally” written in English and in the local language. The design and style of the label shall be as follows :-

POISON
Denatured spirit
Not to be taken internally
Bottled by.....

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

FOREIGN LIQUOR FORM-17	FOREIGN LIQUOR-FORM NO-17 LICENCE FOR THE RETAIL SALE OF DENATURED OR METHYLATED SPIRITS, i.e., SPIRITS RENDERED EFFECTUALLY AND PERMANENTLY UNFIT FOR HUMAN CONSUMPTION.	
LICENCE FOR THE RETAIL SALE OF METHYLATED SPIRITS i.e., SPIRITS RENDERED EFFECTUALLY AND PERMANENTLY UNFIT FOR HUMAN CONSUMPTION.	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No. of licence in the register..... Name of vendor..... Locality of store or vend.....

Counterfoil

Be it known to all concerned that resident of..... is hereby authorised by the undersigned to sell by retail, denatured or methylated spirits which have been rendered effectually and permanently unfit for human consumption at..... from..... to 31st March, 19....., after which this licence will cease to have affect.

No. of licence
in the register
.....

District
.....

It is required of the holder of this licence as a condition of this licence remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which have been or which may from time to time be published or made thereunder so far as they are applicable to this licence.

Name of vendor
.....

Locality of store
or vend.....

(i) That he pay to Government in advance a fee of Rs..... and that he pay the same into the Treasury at.....

(ii) That he receive no denatured or methylated spirit into his licensed premises unless covered by a pass or licence granted by the Deputy Commissioner or other duly authorised officer which must accompany the spirit during transit.

(iii) That he keep a correct daily account of sales in the prescribed form to be furnished at the Deputy Commissioner's Office.

(iv) That he produce for inspection, on demand of any Excise Officer of or above the rank of Sub-Inspector, his licence and his daily accounts and that he do not prevent any such Excise Officer, from entering for inspecting his shop at any hour of the day or night.

(v) That he do not sell any such spirit in any premises other than those named herein without previously obtaining the written sanction of the Deputy Commissioner on the reverse of this licence.

(vi) That he do not at one time sell more than two litres reputed quart bottles of denatured or methylated spirits to any person.

Provided he may sell denatured or methylated spirit up to the quantity specified in such licence to a person holding a current licence authorising such person to possess denatured or methylated spirits in excess of the quantity fixed as the limit of private possession and producing a pass or licence granted by the Deputy Commissioner or other duly authorised officer, which must accompany the spirit during transit.

(vii) That he do not reduce the strength of any denatured or methylated spirits whether by the addition of water or by mixing with spirits of a lower strength or by any other means whatsoever.

(viii) That he do not store more than 300 litres of such spirit at any time.

(ix) That he do not sell such spirits of a strength lower than 50 degrees over London Proof.

(x) That he store denatured or methylated spirits only in a room built of unflammable materials and well ventilated, that he allow no naked lights or fire to be used or kept in such room and that he keep all receptacles containing such spirits closed so as to prevent the accumulation of spirits fumes in the room.

(xi) All bottles, jars, drums or casks containing denatured spirit shall bear a label printed in red and containing skull and cross bones, with a warning "not to be taken internally" written in English and in the local language. The design and style of the label shall be as follows :-

POISON
Denatured spirit
Not to be taken internally
Bottled by.....

N.B. Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
The.....19.....

District.....
The.....19.....

Signature & Designation
of the Officer granting it.

Signature & Designation
of the Officer granting it.

FOREIGN LIQUOR FORM NO-18 LICENCE FOR THE POSSESSION OF DENATURED OR METHYLATED SPIRIT i.e., SPIRIT RENDERED EFFECTUALLY AND PERMANENTLY UNFIT FOR HUMAN CONSUMPTION, FOR BUSINESS PURPOSES.	FOREIGN LIQUOR-FORM NO-18 LICENCE FOR THE POSSESSION OF DENATURED OR METHYLATED SPIRITS, i.e., SPIRIT RENDERED EFFECTUALLY AND PERMANENTLY UNFIT FOR HUMAN CONSUMPTION, FOR BUSINESS PURPOSES
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Counterfoil.	Be it known to all concerned that resident of..... is hereby authorised by the undersigned to possess litres of denatured or methylated spirits for the purpose of at from..... 31 st March, 19....., after which this licence will cease to have effect.
Name of District	
No. of licence in register.....	It is required of the holder of this licence as a condition of this licence remaining in force that he duly and faithfully perform and abide by the following conditions and by the provisions as the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which have been or which may from time to time be published or made there under so far as they are applicable to this licence.
Name of licensee	(i) That he pay to Government, in advance a fee of Rs.....and that he pay the same into the Treasury at.....
Premises on which possession is authorised.....	(ii) That he receive no denatured or methylated spirits under this licence unless covered by a pass or licence granted by the Deputy Commissioner or other duly authorised officer, which must accompany the spirits during transit.
Current from to.....	(iii) That he do not possess any denatured or methylated spirits in excess of five litres or six reputed quart bottles in any premises other than those covered by this licence.

- | | |
|---|--|
| Amount of fee paid in advance
Rs. | (iv) That he do not sell denatured or methylated spirits. |
| Date of licence
..... | (v) That he store denatured or methylated spirits only in a room built of unflammable materials and well ventilated, that he allow no naked lights or fire to be used or kept in such room and that he keep all receptacles containing such spirits closed so as to prevent the accumulation of spirits fumes in the rooms. |
| Received the licence and agreed to its conditions.

Licensee. | (vi) That he allow any Excise Officer of or above the rank of Sub-Inspector to enter into and remain upon the premises covered by this licence so long as may be necessary for the proper execution of his duties, that he permit such officer to examine, test and measure his took of denatured or methylated spirits and that he do not obstruct any such officer in the performance of his duties. |

N.B. Instruction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
The.....19...

District
The19

Seal of the office
issuing the licence.

Signature of the Officer
granting the license.

FOREIGN LIQUOR FORM NO-19 LICENCE FOR THE MANUFACTURE OF PERFUMES AND TOILET PREPARATIONS CONSISTING OF OR CONTAINING ALCOHOL.	FOREIGN LIQUOR - FORM NO-19 LICENCE FOR THE MANUFACTURE OF PERFUMES AND TOILET PREPARATIONS CONSISTING OF OR CONTAINING ALCOHOL	
Counterfoil Name of District	(Note-Counterfoil of this licence is to be signed by the licensee and filed in the Excise Office).	District..... No. of licence in the register..... Name of licence..... Place of manufacture

No. of licence in register Be it known to all concerned that resident of thana district is hereby authorised by the undersigned to manufacture perfumes or toilet preparation from or with duty paid plain spirit from.....to the 31st March, 19.....

Name of licence It is required of the holder of this licence as a condition of this licence remaining in force, that he duly and faithfully perform and abide by the following conditions and by the provisions of the Mizoram Excise Act, 1973 (7 of 1974) and all notifications and rules which have been or which may from time to time be published or made thereunder so far as they are applicable to this licence.

Place of manufacture (i) That he pay to Government in advance, a fee of Rs.....only and that he pay the same into the Treasury at.....

Current from (ii) That he use for the manufacture of perfumes or toilet preparations only plain spirit that has not been denatured and to..... on which duty at the prescribed rate has been paid.

Date of licence (iii) That if he uses Indian-made plain spirit, he shall obtain his supply from a bonded distillery or bonded warehouse on prepayment of duty to the credit of the Government of Mizoram at the rates leviabale in Mizoram in quantities of not less than five litres or such less quantity as may be sanctioned by the Commissioner and that each time a supply is required he applies to the Commissioner of the district of import in form No.....and obtains an import pass or permit from him.

Annual fee Rs..... (iv) That he do not sell plain spirit to any person.

(v) That he carry on the manufacture of operations only at the premises mentioned herein, a plan of which has been previously approved and retained by the Commissioner.

Paid in advance Rs.....	(vi) That he affix on each jar, bottle phial or other container of his preparations a label showing the name and address of the manufacturer, the quantity in fluid litres and the percentage of proof spirit contained in the preparation.
Received the licence and agreed to its conditions.	(vii) That if he exports preparations containing India-made spirit to any other States in India he will comply with all rules and orders of the Excise authorities of the State of import.
Licensee.	(viii) That he maintain a regular and accurate account of his operations in such form as the Commissioner may from time to time prescribe, that he enter therein as soon as the transactions for each day have been closed the quantity and strength of all plain spirit received by him and any other particulars of which the Commissioner may from time to time required that entries be made; that he total the account for each year ending 31st. March; that he keep the said account book for twelve months after it is taken out of use; and that he produce it for inspection on demand of any Excise Officer of or above the rank of Sub-Inspector.
	(ix) That when required by an Excise Officer of or above the rank of Sub-Inspector he assist such officer by a sufficient number of servants in taking account of his stock.
	(x) That he permit any Excise Officer of or above the rank of Sub-Inspector at any time to enter into and remain upon the premises so long as may be necessary for the proper execution of his duties, and that he do not obstruct any such officer in the performance of duties.
	(xi) Samples of any perfumes or toilet preparations manufactured under this licence and under a written order of the Commissioner be taken by such Excise Officers without payment of the price.
	N.B.: Infraction of any of the above conditions will subject the holder of this licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District.....
 The.....19.....

District.....
 The.....19.....

Signature & Designation
 of the Officer granting it.

Signature & Designation
 of the officer granting it.