

Mizoram Liquor (Prohibition and Control) Act, 2014

MIZORAM

India

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Act 8 of 2014

- Published on 11 July 2014
- Commenced on 11 July 2014
- [This is the version of this document from 11 July 2014.]
- [Note: The original publication document is not available and this content could not be verified.]

Mizoram Liquor (Prohibition and Control) Act, 2014(Act No. 8 of 2014)Last Updated 18th February, 2020Received the assent of the Governor of Mizoram on the 11th July, 2014.An act to prohibit and control the production, manufacture, possession, transport, import, export, purchase, sale and consumption of intoxicating liquor and to provide for the imposition of excise duty thereon in the State of Mizoram and for matters connected therewith.Be it enacted by the Legislative Assembly of the State of Mizoram in the Sixty Fifth Year of the Republic of India as follows:-CHAPTER - I Preliminary

1. Short title, extent and commencement.

(1)This Act may be called the Mizoram Liquor (Prohibition and Control) Act, 2014.(2)It shall extend to the whole of the State of Mizoram, except the three autonomous districts namely Chakma Autonomous district, Lai Autonomous district and Mara Autonomous district constituted under the Sixth Schedule to the Constitution of India.(3)It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint in this behalf.

2. Definitions.

- In this Act, unless the context otherwise requires :-(1)"Act" means the Mizoram Liquor (Prohibition and Control) Act, 2014;(2)"Bar" mean a retail business establishment that serves alcoholic drinks - beer, wine, liquor, and cocktails - for consumption on the premises.(3)"Beer" means and includes ale, stout, port and all other alcoholic beverage usually made from malt or grain;(4)"Bonded Warehouse" means a licenced private bonded warehouse or a public bonded warehouse or established by Government under this Act for storing liquor on which duty has not been paid;(5)"Bottling Plant" means premises where bottling of liquor is done and includes every place therein where it is stored or wherefrom it is issued;(6)"Brewery" means premises where beer is manufactured and includes every place therein where beer is stored or wherefrom it is issued;(7)"Club" means a society of persons associated together for social intercourse for the

promotion of politics, sports arts and 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 Mizoram Co-operative Societies Act, 1991 (Mizoram Act, 1991) or under any act relating to Co-operative Societies in force in Mizoram, or the Mizoram Societies Registration Act, 2005 or otherwise incorporated or not;(8)"Commissioner" means the Commissioner of Excise & Narcotics appointed by the Government;(9)"Company" means a body corporate and includes a firm, a licenced vendor or other association of individual.(10)"Country liquor" means and includes intoxicating liquor distilled and fermented from agricultural produce;(11)"Denatured alcohol" means alcohol so mixed with another substance in order to render the mixture unfit for human consumption whether as a beverage, or internally as a medicine;(12)"Distillery" means premises where spirit is manufactured and includes every place therein where it is stored or wherefrom it is issued;(13)"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;(14)"Excisable article" means -(a)any liquor for human consumption and spirituous preparations, 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 liquor or substance;(15)"Excise Officer" means any officer subordinate to the Commissioner and any Excise & Narcotics Officer invested with powers under this Act;(16)"Excise Station" means any Excise & Narcotics Station established by the Government;(17)"Excise Duty" means revenue collected from any duty, fee, tax, penalty, payment (other than a fine imposed by a Court of Law) or confiscation imposed, made or ordered under any provision of this Act, or under any other law for the time being in force relating to alcoholic liquor or intoxicants;(18)"Export" means to take out of the State of Mizoram, otherwise than across a Customs frontier as defined by the Central Government;(19)"Foreign liquor" means any liquor imported by land, sea or air into India;(20)"Government" means the State Government of Mizoram;(21)"Holder of a licence" includes a person whose bid, tender or application for a licence, permit or pass has been accepted by the Commissioner or any Excise Officer empowered to grant such licence, permit or pass although such person may not in fact have received the licence, permit or pass;(22)"Import" means to bring into the State of Mizoram, otherwise than across a Customs frontier as defined by the Central Government;(23)"Intoxicant" means any intoxicating substance but does not include a medicinal preparation or a toilet preparation under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (Central Act 16 of 1955);(24)"Intoxicating liquor" means any liquor and includes Zu, Rakzu, Tinzu, Zupui, Zufang, all liquid consisting of or containing alcohol and any other substance which the Government may, by notification, declare to be liquor for the purpose of this Act but does not include any medicinal preparation or any toilet preparation under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (Central Act 16 of 1955);(25)"Licence" means any licence issued by the competent authority under this Act;(26)"Manufacture" includes every process, whether natural or artificial, by which any intoxicating liquor is produced or prepared, redistillation and every process for the rectification, flavouring, blending, colouring or bottling of liquor;(27)"Notification" means a notification published in the official gazette;(28)"Nuisance" includes any act, which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing, or which is or may be dangerous to life or property;(29)"Pass" means any pass issued by the competent authority under this Act;(30)"Permit" means any permit issued by the competent authority under this Act;(31)"Place" includes a house, building, shop, tent, vessel, raft

and vehicle;(32)"Public place" means any public conveyance, hotel, shop, or any other place intended for use by, or accessible to the public;(33)"Prescribed" means prescribed by rules or notifications made under this Act;(34)"Registered Medical Practitioner" means a person registered under the Indian Medical Council Act, 1956;(35)"Sell" means any transfer of ownership including barter;(36)"Spirit" means any liquor containing alcohol obtained by distillation, whether it is denatured or not and includes "Rakzu";(37)"State" means the State of Mizoram and it shall include any State or Union Territory in India;(38)"To bottle" means to transfer liquor from a cask or other vessel to a bottle or other receptacle for the purpose of sale, whether any process of rectification be employed or not; and includes rebottling;(39)"Transport" means to move liquor from one place to another within Mizoram;(40)"Wine" means fermented juice of apple, ginger, grape, guava, passion fruit, peach, pear or pineapple, or any other fruits, as may be notified by the Government;(41)"Winery" means premises where wine is manufactured and includes every place therein where wine is stored or wherefrom it is issued.(42)"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.CHAPTER - II
manufacture, Possession and Sale

3. Establishment or Licensing of distilleries, breweries, wineries, bottling plants and bonded warehouses.

- The Commissioner, with the sanction of the Government and on such conditions as may be imposed and such fee as may be prescribed, may -(1)issue licence for a distillery in which liquor may be manufactured;(2)issue licence for a brewery;(3)issue licence for a winery;(4)issue licence for establishment of bottling plant for liquor;(5)establish or issue licence for a bonded warehouse wherein any intoxicating liquor may be deposited and kept without payment of duty;(6)issue licence for retail sale of liquor;(7)issue licence for bar;(8)discontinue any distillery, brewery, winery, bottling plant, bonded warehouse, retail shop, or bar so established;Note. - Any club which has transactions with its members in respect of foreign liquor shall be deemed to be conducting retail sale and shall be required to obtain a licence under this Act on payment of such fees and subject to such restrictions and on such conditions as may be prescribed.

4. Licence, permit or pass required for depositing or keeping intoxicating liquor in bonded warehouse or other place of storage.

- No person shall, except under the authority and subject to the terms and conditions of a licence, permit or pass granted in that behalf by the Commissioner or any other officer authorized by him, deposit or keep any intoxicating liquor in any bonded warehouse or other place of storage.

5. Payment of duty on removal from distillery, brewery, winery, bottling plant, bonded warehouse or other place of storage.

- No intoxicating liquor shall be removed from any distillery, brewery, winery, bottling plant, bonded warehouse or other place of storage licenced, established or authorized under this Act,

unless the duty or fee, if any payable under Chapter V or Chapter VI has been paid or a bond has been executed for the payment thereof.

6. Maintenance and use of measures, weights and instruments by a licensee.

- Every person who manufactures, bottles or sells any intoxicating liquor under a licence granted under this Act-(a)shall supply himself with such standard measures, standard weights, measuring instruments and weighing instruments duly verified and approved by the Commissioner and such other instruments as the Commissioner may prescribe and shall keep the same in good condition; and(b)when such measures, weights and instruments have been so prescribed, shall, on the requisition of any Officer referred to in Section 29, measure, weight Manufacture, possession and sale or test any intoxicating liquor in his possession, at such time and in such manner as such officer may require.

7. Retail and wholesale.

- The Government may by notification, declare what quantity of any intoxicating liquor shall, for the purposes of this Act, be the limit of a retail sale.

8. Limit of possession.

(1)No person shall possess or sell any quantity of intoxicating liquor, in excess of such quantity as the Government may declare to be the limit of a retail sale or possession, except under a permit specially granted by the Government in this behalf.(2)Subject to the provisions of rules made under this Act, the provision of sub-section (1) shall not apply to-(a)any foreign liquor which is in the lawful possession of any common carrier or warehouseman as such, or(b)any foreign liquor which has been purchased lawfully by any person for his bona fide private consumption and not for sale.(3)A person licenced to manufacture, possess or sell any intoxicating liquor shall not have in his possession at any place other than that authorized by his licence, permit or pass, any quantity of any intoxicating liquor in excess of such quantity as the Government has declared to be the limit of a retail sale, except under a permit granted by the Commissioner in this behalf.

9. Grant of exclusive privilege of manufacture and sale of country liquor.

(1)The Commissioner, with previous sanction of the Government, may grant to any person, on such conditions and for such period as it may thinks fit, the exclusive privilege -(a)of manufacturing or supplying by wholesale or retail, any country liquor within any specified local area.(b)of selling by wholesale or retail, any country liquor within any specified local area.(2)No grantee of any privilege under sub-section (1) shall exercise the same unless or until he has obtained a licence, permit or pass in this behalf from the Commissioner.

10. Transfer of exclusive privilege.

(1)A grantee of an exclusive privilege under Section 9 shall not let or assign the same or any portion thereof unless he is expressly authorized by a condition made under that section to do so.(2)Such letting or assignment shall be made only to a person approved by the Commissioner.(3)The lessee or assignee shall not exercise any rights as such unless and until the Commissioner has, upon his application granted him a permit to do so.

11. Power to declare dry days.

- The Commissioner may, by order declare any day, or days as dry day, or days for the whole of Mizoram to which this Act applies or for any local area comprised therein in which sale and consumption of any intoxicating liquor shall be prohibited and no liquor shop shall be opened.

12. Power to close shops temporarily.

- If any riot or unlawful assembly is apprehended or occurs in the vicinity of any shop in which any intoxicating liquor is sold, the District Magistrate may require such shop to be kept closed for such period as he may think necessary;Provided that the District Magistrate who makes direction under this section shall forthwith inform the Commissioner and the Superintendent of Excise & Narcotics concerned of his action and the reason thereof.CHAPTER - III Import, Export and Transport

13. Restrictions on export, import or transport.

- No intoxicating liquor shall be exported, imported or transported unless-(1)the Commissioner, or any officer duly authorised by him has given permission, either general or special, for its export, import or transport;(2)such conditions, if any, as the Commissioner may impose have been satisfied; and(3)the duty, if any payable under Chapter V, as may be prescribed, has been paid, or a bond has been executed for the payment thereof;Provided that the Government may, subject to such conditions, if any as it thinks fit to impose, exempt any intoxicating liquor from the provisions of this sub-section.

14. Grant of passes.

(1)A pass for the import, export or transport, of intoxicating liquor may be issued by the Commissioner or any officer authorised by him in this behalf.(2)A pass issued under sub-section (1) may be either general for definite periods and specified kinds of intoxicating liquors or special for specified occasions and particular consignment only.(3)A pass under sub-section (1) may be issued only for the purposes of imposing and collecting duty or ensuring conformity with licence requirements and any other requirements under this Act.CHAPTER-IV Licences, Permits and Passes

15. Fees, condition and form of licences, permits or passes.

- Every licence, permit or pass under this Act shall be granted-(a)on payment of such fees, if any, as the Government may fix, and(b)subject to such restrictions and on such conditions as may be imposed by rules, and(c)in such form and contain such particulars as the rules may prescribe.

16. Duration of licence, permit or pass.

- Every licence, permit or pass under this Act shall be granted for such period, if any, as may be prescribed by rules made under this Act.

17. Agreement to be made by licensee.

- Any authority granting a licence, permit or pass under this Act may require the grantee to execute an agreement, in conformity with the tenure of his licence, permit or pass, and to give such security, for the performance of such agreement, or to make such deposit in lieu of security, as the authority granting the licence, permit or pass may require.

18. Accounts and returns.

- Every licensee shall maintain such accounts and submit to the authorized officers such returns in such forms containing such particulars relating to stock, apparatus, duty, fee payable and paid to the Government and such other information at such intervals as may be prescribed.

19. Transfer of licence, permit or pass.

- The licence, permit or pass granted under this Act is not transferable except with the prior approval of the licencing authority subject to such terms and conditions as may be prescribed.

20. Technical defects, irregularities and omissions.

(1)No licence, permit or pass granted under this Act shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the licence, permit or pass or in any proceedings taken prior to the grant thereof.(2)The decision of the Commissioner as to what is a technical defect, irregularity or omission, shall be final.

21. Power to cancel or suspend licence, permit or pass.

(1)Subject to such restrictions as the Government may prescribe by rules made under Section 73, the authority who granted any licence, permit or pass under this Act may cancel or suspend or impose fine, -(a)if it is transferred or sublet by the holder thereof without the permission of the said authority; or(b)if any duty, tax or fee payable by the holder thereof be not duly paid; or(c)in the event of any breach by the holder thereof, or by any of his servants, or by any one acting on his

behalf with his express or implied permission, of any of the terms or conditions thereof, or(d)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 Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985) or The Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988 (Central Act 46 of 1988) or under any section 479 to 489 of the Indian Penal Code, (Central Act 45 of 1860) or under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955); or the holder is chargeable under any law relating to Domestic violence and child's rights and protection thereof; or(e)if the holder of an exclusive privilege granted under Section 9 has contravened any provision of this Act or any rule made thereunder or makes default in complying with any condition imposed upon him by such licence, permit or pass; or(f)if the condition of the licence, permit or pass provided for such cancellation or suspension is violated by the holder of licence, permit or pass.(2)The holder of a licence, permit or pass shall not be entitled to any compensation for its cancellation or suspension under this section, or to the refund of any fee paid or deposited made in respect thereof, and the fee so paid or deposited so made shall stand forfeited as fine.

22. Power to cancel licence, permit or pass etc.

(1)Whenever the authority which granted any licence, permit or pass under this Act considers that the licence, permit or pass shall be cancelled for any reason other than those specified in Section 21, it may, subject to such restrictions, if any, as the Government may prescribe by rules under Section 73, cancel the licence, permit or pass either, -(a)on the expiration of fifteen day's notice in writing of its intension to do so, or(b)forthwith without notice, after recording its reasons in writing for doing so.(2)When a licence, permit or pass is cancelled under subsection (1), any security or advance deposited by the holder of such licence, permit or pass shall stand forfeited as fine.

23. No right to renewal, or compensation.

- No person to whom a licence, permit or pass has been granted under this Act shall have any claim to the renewal of such licence, permit or pass, or any claim to compensation on the determination thereof.CHAPTER - V Levy of Duty

24. Levy of dut.

- An excise duty and or a countervailing duty, as the case may be, at such rate or rates as the Government may direct, may be imposed on-(1)any exciseable article imported, or(2)any exciseable article exported, or(3)any exciseable article transported, or(4)any exciseable article manufactured or bottled in any distillery, brewery, winery or bottling plant established or kept in a bonded warehouse under licence under this Act.Explanation. - Duty may be imposed on any article under this section at different rates according to the purposes for which such article is intended to be used, according to the places to which such article is to be removed for consumption or according to the varying strengths, and quality of such article.

25. 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, and duty imposed under Section 24 may be levied in any of the following ways:- (1) on an exciseable article imported, - (a) by payment upon or before import in Mizoram or in the State or Territories from which the article is brought, or (b) by payment before issue of transport permit at District offices; (c) by payment upon issue for sale from distillery, brewery, winery, bottling plant and bonded warehouse established under this Act; (2) on an exciseable article exported - by payment in Mizoram or in the State or Territory to which the article is sent; (3) on an exciseable article transported, - (a) by payment in the district from which the article is sent, or (b) by payment upon issue for sale from a distillery, brewery, winery, bottling plant or bonded warehouse established under this Act; (4) (a) on liquor, wine or beer manufactured in any distillery, brewery, winery or bottling plant established under this Act, (b) in accordance with such scale or equivalence 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 Government may prescribe; Provided that, where payment is made upon the issue of an exciseable article for sale from a distillery, brewery, winery, bottling plant or bonded warehouse, it shall be at the rate of duty in force on the date of issue of such article from such distillery, brewery, winery, bottling plant or bonded warehouse established under this Act.

26. Payment for grant of exclusive privilege.

- Instead of, or in addition to, any duty leviable under this Act, the Government may accept payment of a sum in consideration of the grant of any exclusive privilege under Section 9.

27. Grant of exemption from payment of excise duty.

- The Government may, either wholly or partially, and subject to such condition as it may think fit to prescribe, grant exemption to any holder of a licence from the payment of excise duty on import or collection of any exciseable article from any distillery, brewery, winery, bottling plant or bonded warehouse for any specified period or occasion according to the purposes for which such article is intended to be used. CHAPTER-VI Departmental Management or Transfer

28. Power of Commissioner to take grants under management, or to transfer them.

(1) If any holder of a licence, permit or pass granted under this Act contravenes any provision of this Act or any rule made thereunder, or makes default in complying with any condition imposed upon him by such licence, permit or pass, after the cancellation of such licence, permit or pass, the Commissioner may at any time - (a) take over the management, at the risk and loss of the person to whom such licence, permit or pass was issued; (b) transfer the unexpired portion of the management at the risk and loss of that person to any other person. (2) If any person to whom an exclusive privilege has been granted under Section 9 contravenes any provision of this Act or any rule made thereunder, or makes default in complying with any condition imposed upon him by such privilege,

the Commissioner may, at any time-(a)take over the management, at the risk and loss of the person to whom such licence, permit or pass was issued;(b)transfer the unexpired portion of the management at the risk and loss of that person to any other person.CHAPTER-VII Prevention, Detection, Investigation and Trial of Offences and Procedure

29. Power to inspect places of manufacture, bottling plant, bonded warehouse, retail shop, bar etc. and to seize utensils etc.

- Any of the following Officers, namely:-(a)the Commissioner, or his subordinate officers, or(b)any Excise & Narcotics Officer not below the rank of Inspector-(i)may enter and inspect, at any time by day or night, any place in which any licenced manufacturer carries on the manufacture of, or bottling, or stores any intoxicating liquor, and(ii)may enter and inspect, at any time by day or night, any place in which any intoxicating liquor is sold or kept for sale by any licenced person; and(iii)may examine the accounts, registers, passes and such other documents maintained, as may be prescribed by the Government by rules made under this Act; and(iv)may examine, test, measure or weight materials, stills, utensils, implements, apparatus or intoxicating liquor found in any such place as aforesaid; and(v)may seize any intoxicating liquor, materials, stills, utensils, implements, apparatus referred to in clause (i), clause (ii) or clause (iii) together with any accounts, registers, passes and other documents referred to, or connected with those referred to in clause (iii) found in any such place as aforesaid.(vi)may examine or test and seize any measures, weights or testing instruments, found in any such place as aforesaid, which he has reason to believe to be false.

30. Power of entry, search, seizure and arrest.

- Any Excise & Narcotics Officer or Police Officer not below the rank of Assistant Sub-Inspector, who has reason to believe, from personal knowledge or from information received from any person that any liquor, material, utensil, implement or apparatus in respect of which an offence punishable under this Act or the rules made thereunder is kept or concealed in any building, vehicle, vessel, or enclosed place, may at any time during day or night -(a)enter into any such building, vehicle, vessel or place and conduct search; and in case of resistance, break open any door and remove any other obstacle to such entry;(b)seized such liquor, material, utensil, implement, or apparatus, and any document or apparatus, or other articles which may furnish evidence of the commission of the offence;(c)detain, search and arrest any person whom he has reason to believe to have committed an offence under this Act relating to liquor, material, utensil, Prevention, detection, investigation and trial of offences and procedure implement or apparatus;

31. Power of seizure and arrest in public places.

- Any officer of Excise & Narcotics and Police officer referred to in Section 30 of this Act may, without warrant -(a)seize, in any public place or in transit any liquor, material, utensil, implement or apparatus in respect of which he has reasons to believe that an offence punishable under this Act or the rules made thereunder, has been committed, and along with it, any document or other article which may furnish evidence of the commission of the offence, and(b)stop, rummage and search any

vehicle, vessel or conveyance. If it becomes necessary to stop the vehicle, vessel or conveyance, he may use all lawful means for stopping it.(c)detain, search and arrest any person whom he has reason to believe to have committed an offence under this Act.

32. Magistrate to try offences under the Act.

- Any Magistrate having the power of the Judicial Magistrate of the first class shall try any offence punishable under this Act.

33. Power to issue warrant of arrest and search.

- Any magistrate of the first class may issue warrant of arrest of any person whom he has reason to believe to have committed an offence punishable under this Act, or the rules made thereunder; or,for the search, whether by day or by night, of any buildings, vehicle, vessels or places in which he has reason to believe that any liquor, material, utensil, implement, documents or apparatus, in respect of which an offence punishable under this Act has been committed, is kept or concealed.

34. Power of investigation, prosecution, procedure for investigation and trial.

(1)The State Government may invest any Officer not below the rank of Assistant Sub-Inspector of the Excise & Narcotics, the powers of an Officer-in-charge of a Police Station as mentioned in clause (o) of Section 2 of Criminal Procedure Code, 1973 for the purposes of investigation and prosecution of offences under this Act.(2)Save as otherwise expressly provided in this Act, the provisions of the Code of Criminal Procedure, 1973 shall apply to the investigation and trial of offences against this Act

35. Officers of Government, Members of Village/Local Council and Village Defence Party are bound to give information.

- Every Officer of the Government, every member of a Village/ Local Council, and Village Defence Party shall be bound to give immediate information to the nearest Excise & Narcotics or Police Station of the commission of any offence and of the intention or preparation to commit any offence under this Act which may come to his knowledge.

36. Arrest by private person or group of persons and procedure on such arrest.

- Any private person or group of persons may arrest or cause to be arrested any person who commits a non-bailable and cognizable offence under this Act, and, without unnecessary delay, shall make over or cause to be made over any person so arrested to the Excise & Narcotics officer or Police officer, or, in the absence of the Excise or Police officer, take such person or cause him to be taken in custody to the nearest Excise & Narcotics Station or Police Station.

37. Landlords and other to give information.

- Every person who owns or occupies any land or building, or who is a landlord of an estate or the agent of such owner, occupier or landlord of the land, building or estate, as the case may be, in which there has been any unlawful manufacture of any liquor or any owner of a vessel or vehicle in which liquor is manufactured or carried on shall in the absence of reasonable excuse, be bound to give information of the same to the Excise & Narcotics officer or Police officer immediately after the same have come to his knowledge.

38. Report of arrest and seizure.

- Any officer making an arrest or seizure under this Act shall, within twenty-four hours of such seizure and arrest make a full report of all the particulars of such arrest or seizure to his immediate official superior, and produce the arrested person before a magistrate. The time taken for the journey from the place of seizure or arrest to the Court shall not, however, be counted.

39. Appointment of departmental officer as expert.

- The State Government may appoint an officer or a class of officers in the Excise & Narcotics Department and Police Department as expert for the purpose of analysis or examination of liquor.

40. Offences cognizable and non-bailable.

- Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act No. 2 of 1974) - (a) every offence punishable under this Act shall be cognizable; (b) no person accused of an offence punishable for a term of imprisonment of three years or more under this Act shall be released on bail or on his own bond unless - (i) the prosecutor has been given an opportunity to oppose the application for such release, and (ii) where the Prosecutor opposes the application, the Court is satisfied that there are reasonable grounds for believing that he is not guilty of such offence and that he is not likely to commit any offence while on bail.

41. Excise & Narcotics and Police custody of articles seized.

(1) Officers-in-Charge of Excise & Narcotics or Police Stations shall take charge of and keep in safe custody, pending the orders of a Magistrate, all persons arrested and all articles seized under this Act and brought or delivered to them as the case may be. (2) All samples so taken shall be sealed with the seal of the Officer-in-charge of the Excise & Narcotics or the Police Station as the case may be. (3) Any Excise & Narcotics Station shall deem to be a Police Station as mentioned in clause (s) of Section 2 of Criminal Procedure Code, 1973 for the purpose of investigation and prosecution of the offences under this Act. CHAPTER-VIII Prohibitions, Offences and Penalties

42. Prohibition of manufacture, transport, import, export, and consumption of liquor, except under licence, permit or pass.

(1) No person, without licence, permit or pass under the Act, shall—(a) transport, import, export, or possess liquor; (b) sell or buy liquor; (c) manufacture liquor; (d) use or keep for use any material, utensil, implement or apparatus whatsoever for manufacture of liquor; and (e) construct any distillery, brewery, winery, bottling plant and bonded warehouse; (2) No person shall consume liquor except on a permit granted under the provisions of this Act or the rules made thereunder, as the case may be. (3) No person shall consume liquor in public place. (4) No person shall make nuisance under the influence of liquor. (5) No person shall drive any motor vehicle while under the influence of liquor.

43. Punishment for contravention of Section 4.

(1) Whoever contravenes the provisions of sub-section (1) of Section 42 of this Act shall, on conviction, be punished with imprisonment for a term of not less than six months which may extend to five years and also with fine of not less than five thousand rupees which may extend to ten thousand rupees; (2) Whoever in contravention of the provisions of subsection (2), (3), (4) or (5) of Section 42 of this Act shall, on conviction, be punished with imprisonment for a term of not less than one month which may extend to two years or with fine of not less than one thousand rupees which may extend to five thousand rupees, or with both. Provided that the trying magistrate may, after convicting the accused and in lieu of imprisonment and fine, pass order by which the convict is released and is compelled to do social work for not more than five working days under the supervision of the Excise & Narcotics officer or Police officer as per the terms and conditions as may be passed by the trial court in the order or prescribed in the rules. Provided further that if the convict absconds or violates the terms and conditions passed by the trial court in the order or the rules except on sufficient ground, he shall be liable to the sentence prescribed in this sub-section. (3) The permit of a person convicted or penalised under the provision of sub-section (3), (4) or (5) of Section 42 of this Act may be liable to be cancelled. (4) Any registered medical practitioner shall be competent to examine and prove that a person has consumed liquor or has been in a state of intoxication. (5) Breath analyser may also be used for proof of liquor consumption.

44. Punishment for illegal possession in small quantity for personal consumption of any intoxicating liquor.

- Whoever, in contravention of any provision of this Act, or any rule or order made or permit issued thereunder, possess in a small quantity, any intoxicating liquor which is proved to have been intended for his personal consumption and not for sale or distribution, or consume any intoxicating liquor shall, notwithstanding anything contained in this Act, be punishable with imprisonment for a term of not less than five days which may extend to one month with a fine of not less than five hundred rupees which may extend to one thousand rupees or with both. Explanation. - (1) For the purpose of this section 'small quantity' means such quantity as may be specified and notified by the Government in the Official Gazette. (2) Where a person is shown to have been in possession of a

small quantity of intoxicating liquor, the burden of proving that it was intended for the personal consumption of such person and not for sale or distribution, shall lie on such person.

45. Prohibition of alteration of denatured alcohol.

- No person shall -(a)alter or attempt to alter any denatured alcohol by dilution with water or by any method whatsoever, with the intention that such alcohol may be used for human consumption, whether as beverage or internally as a medicine or in any other way whatsoever; or(b)have in his possession any denatured alcohol in respect of which he knows or has reason to believe that such alteration or attempt has been made.

46. Punishment for alteration of denatured alcohol etc.

- Whoever contravenes the provisions of Section 45 of this Act shall be liable to be punished with imprisonment for a term of not less than six months which may extend to five years and with fine of not less than five thousand rupees which may extend to ten thousand rupees. In prosecution for an offence under this section, it shall be presumed, until the contrary is proved, that the alteration or attempt to alter any denatured alcohol, or possession of denatured alcohol was done with the intention that such alcohol may be used for human consumption as intoxicating liquor.

47. Penalty for selling spurious liquor.

- Whoever sells or keeps spurious liquor shall be punishable with imprisonment of not less than three months which may extend to three years and fine of not less than five thousand rupees which may extend to ten thousand rupees.

48. Prohibition of mixing other substance with liquor.

- Whoever mixes or permits to be mixed any drugs or any foreign ingredient with any liquor sold or manufactured or possessed by him which may cause disability or unconsciousness or hurt shall be punishable with imprisonment for a term of not less than six months which may extend to five years and with fine of not less than five thousand rupees which may extend to ten thousand rupees.

49. 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, compound, place or vehicle, knowingly permits it to be used for the commission, by any other person, of an offence punishable under this Act or the rules made thereunder shall be liable to be punished with imprisonment for a term of not less than three months which may extend to three years, or with fine of not less than two thousand rupees which may extend to five thousand rupees, or with both;

50. Possession of intoxicating liquors not obtained from a licenced vendor prohibited.

(1) No person shall have in his possession any intoxicating liquor which has not been obtained from a licenced vendor. (2) Sub-section (1) shall not apply to - (a) any intoxicating liquor lawfully deposited or kept in a distillery, brewery, winery, bonded warehouse or other place of storage under this Act, or (b) any intoxicating liquor lawfully in the possession of a licenced vendor, or (c) any intoxicating liquor in the possession of a person who has lawfully imported it, or who is authorized by the Commissioner or any officer authorised by him to possess it, or (d) any liquor in the possession of any common carrier or warehouseman as such, or purchased at a sale authorized under the Act.

51. Penalty for misconduct by permit holder.

- Whoever, being the holder of a permit, licence, pass or authorization granted under this Act, or a person in the employment of such holder of permit, licence, pass or authorization, while in transit - (a) fails to produce such permit, licence, pass or authorization on demand by the Excise & Narcotics or Police Officer of the rank of Assistant Sub-Inspector and above, or (b) willfully does or omits to do anything in contravention of any rule, or order made under this Act shall be liable to be punished with imprisonment for a term of not less than one month which may extend to one year or with fine of not less than two thousand rupees which may extend to ten thousand rupees, or with both. The licence, permit, pass or authorisation of such offender shall be liable for cancellation, by the issuing authority.

52. Attempt to commit offence under this Act.

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

53. Punishment for obstruction etc.

- Whoever obstructs, assaults or threatens to assault or attempts to obstruct or disobeys any personnel of Excise & Narcotics or Police Department in the discharge of his official duties shall be punishable with imprisonment for a term of not less than three months which may extend to three years and with fine of not less than two thousand rupees which may extend to five thousand rupees.

54. Abetments.

- Whoever abets an offence punishable under this Act shall, whether such offence be or be not committed, in consequence of such abetment, be punished with the punishment provided for the offence.

55. Penalty for maliciously giving false information.

- Any person who maliciously and falsely gives information to any person exercising powers under this Act leading to a search, seizure, detention or arrest shall, on conviction, be punished with imprisonment for a term of not less than one month which may extend to one year or with fine of not less than five hundred rupees which may extend to two thousand rupees or with both.

56. Employment of children under eighteen years by any licensee is prohibited.

- No person who is licenced to manufacture, bottle and sell foreign liquor, wine or country liquor shall employ or permit to be employed, either with or without remuneration, any person under the age of eighteen years in any part of such premises.

57. Penalty for adulteration by licenced manufacturer, bottler, bonded warehouse owner, or vendor or his servant.

- If any licenced manufacturer, bottler, bonded warehouse owner, or vendor, or any person in his employment and acting on his behalf adulterates liquor with any other substance or has in his possession any adulterated liquor, if convicted, he shall be liable to imprisonment for a term of not less than two months which may extend to two years, or to fine of not less than two thousand rupees which may extend to five thousand rupees, or with both.

58. Penalty for certain unlawful acts of licenced vendors or their servants.

(1) If any licenced vendor, or any person in his employment and acting on his behalf, - (a) sells any intoxicating liquor to a person who is drunk or intoxicated; or (b) sells or delivers any liquor to any person apparently under the age of eighteen years, whether for consumption by such person or by any other person, and whether for consumption on or off the premises of such vendor, or (c) permits drunkenness, intoxication, create nuisance or gambling on the premises of such vendor; he shall be liable to imprisonment for a term of not less than one month which may extend to one year, or fine of not less than five hundred rupees which may extend to two thousand rupees, or with both. The licence, permit or pass of such offender shall be liable to cancellation by the issuing authority. (2) When any licenced vendor, or any person in his employment and acting on his behalf, is charged with permitting drunkenness or intoxication on the premises of such vendor and it is proved that any person was drunk or intoxicated on such premises, it shall lie on the person charged to prove that the vendor and the persons employed by him took all reasonable steps for preventing drunkenness or intoxication on such premises.

59. Penalty for possession of unlawfully imported, exported, transported and manufactured intoxicating liquor, etc.

- If any person, without lawful authority, has in his possession any quantity of any intoxicating liquor, knowing the same to have been unlawfully imported, transported or manufactured; or knowing that the prescribed duty has not been paid thereon, he shall be liable to imprisonment for a term of not less than six months which may extend to five years and shall also be liable to fine of not less than five thousand rupees which may extend to ten thousand rupees.

60. Penalty for failing to produce licence, permit or pass by licensee or his servant.

- If any holder of a licence, permit or pass granted under this Act or any person in the course of his employment and acting on his behalf, fails to produce such licence, permit or pass on the demand of any Excise Officer duly authorized by the Commissioner, in this behalf to make such demand he shall be liable to fine of not less than five hundred rupees which may extend to one thousand rupees.

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

(1)When any intoxicating liquor 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, transported, 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 intoxicating liquor 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.

62. Criminal liability of licensee for acts of servant.

- When any offence punishable under this Act is committed by any person in the course of his employment and acting on behalf of the holder of a licence, permit or pass granted under this Act, such holder shall also be deemed to have himself committed the offence, unless he establishes that all due and reasonable precautions were exercised by him to prevent the commission of such offence and shall, subject to the provisions of Section 61, be punishable accordingly.

63. Imprisonment under Section 61 or section 62.

- No person other than the actual offender shall be punished under Section 61 or section 62 with imprisonment, except in default of payment of a fine.

64. Punishment for vexatious search, seizure or arrest.

- Any officer or person exercising powers under this Act, who -(a) maliciously enter or search or causes to be search any building or house or similar dwelling place, or (b) vexatiously and unnecessarily seizes the property of any person in the pretence of seizing or searching for anything liable to confiscation under this Act, or (c) vexatiously and unnecessarily detains, searches or arrests any person; or (d) in any other way maliciously exceeds or abuses his lawful powers, shall, on conviction, be punished with imprisonment for a term of not less than ten days which may extend to three months or with fine of not less than one hundred rupees which may extend to five hundred rupees or with both.

65. Punishment for offence for which no punishment is provided.

- Whoever contravenes any provision of this Act or any rule or order made, or any condition of any licence, permit or authorisation issued there under for which no punishment is separately provided in this Act, shall be punishable with imprisonment for a term of not less than one month which may extend to six months or with fine of not less than three hundred rupees which may extend to one thousand rupees, or with both.

66. Enhanced punishment after previous conviction.

- If any person, after having been previously convicted of an offence punishable under any of the provisions of this Act subsequently commits and is convicted of an offence punishable under this Act, he shall be awarded punishment to twice the punishment which might be imposed on a first conviction under this Act and so on for the subsequent convictions.

67. No suspension, remission or commutation in any sentence awarded under this Act.

- Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act No. 2 of 1974), or any other law for the time being in force, no sentence awarded under this Act shall be suspended or remitted or commuted.

68. Presumption of culpable mental state.

(1) In any prosecution for an offence under this Act which requires culpable mental state of the accused, the Court shall presume the existence of such mental state but it shall be the responsibility of the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution. Explanation. - In this section, 'Culpable mental state' includes intention, motive, knowledge of a fact and belief in or reason to believe, a fact. (2) For the purpose of this section, a fact is said to be proved only when the Court believes it to exist beyond a reasonable doubt and not merely when its existence is established by a preponderance of probability.

69. Presumption to the commission of an offence.

(1) In trial under any of the provisions of this Act, it shall be presumed without further evidence, until the contrary is proved, that the accused person has committed an offence under this Act in respect of liquor, or any still, barrel, pot, tin, utensil, implement or apparatus, whatsoever for the manufacture of liquor or any material which have undergone any process towards the manufacture of any liquor for the possession of which he is unable to account satisfactorily. (2) Where in any trial for an offence for manufacture of liquor and using a still, barrel, tin or pot for such purpose in contravention of the provisions of this Act, it is proved that the accused person was present by the side or within the vicinity of the still, barrel, pot or tin while it was working or that he was the owner or occupier having the care, wherein such still, barrel, pot or tin was used, then the burden of proving that the accused person had not used, or had not abetted in using the still, barrel, pot or tin for manufacturing liquor shall be on the accused person and the Court shall, in the absence of such proof presume to the contrary.

CHAPTER - IX Establishments, Control, Appeal and Revision

70. Establishments, delegation and withdrawal of powers.

(1) The administration of the provisions of this Act and the rules made thereunder shall generally be under the charge of the Commissioner. (2) The administration of the provisions of this Act and the rules made thereunder and the collection of the excise revenue within a District shall ordinarily be under the charge of the Superintendent of Excise & Narcotics, or any officer empowered on this behalf.

71. Control, appeal and revision.

(1) Orders passed under this Act or under any rule made shall be appealable in such cases, to such authorities and under such procedure as may be prescribed by rules made under Section 73. (2) The Government may revise any order passed by the Commissioner or by any officer exercising the powers of an appellate authority under any rule made under Section 73.

72. Correction of error.

- Clerical or arithmetical errors in any order passed under this Act or errors arising therein from any accidental slip or omission may at any time be corrected by the officer who passed the order.

CHAPTER - X Miscellaneous Provisions

73. Power of Government to make rules.

(1) The Government may, by notification, make rules or order for the purpose of carrying out the provisions of this Act. (2) In particular and without prejudice to the generality of the foregoing provision, such rules and notifications may provide - (a) for regulating the import, export, transport, sale, purchase, possession, or consumption of any intoxicating liquor; (b) for regulating the periods for which licences, permits or passes for the wholesale or retail vend of any intoxicating liquor may

be granted, and the number of such licences, permits or passes which may be granted for any local area and particulars to be contained in the licences, permit or passes granted under this Act;(c)for prohibiting the grant of licences, permits or passes for the retail sale of any intoxicating liquor at any place or within any local area as may be described in the rules, or for defining the places in the vicinity of which shops for the retail sale of any intoxicating liquor shall not ordinarily be licenced;(d)for regulating the procedure to be followed and prescribing the matters to ascertain before any licence or permit for the wholesale or retail vend of any intoxicating liquor is granted for any locality;(e)for regulating the manufacture, supply or storage of any intoxicating liquor, and also for regulating -(i)the establishment, inspection, supervision, management and control of any place for the manufacture, supply or storage of any intoxicating liquor and the provision and maintenance of fittings, implements and apparatus therein;(ii)the bottling of liquor;(iii)the place and manner of levying duty on intoxicating liquor and to the refund thereof;(f)for fixing the strength, price or quality in excess of or below which any intoxicating liquor shall not be supplied or sold, and the quantity in excess of which denatured spirit shall not be possessed, and for prescribing a standard of quality for any intoxicating liquor;(g)for declaring how spirit manufactured in India shall be denatured and for causing spirit so manufactured to be denatured through the agency or under the supervision of servants of the Government and for ascertaining whether any spirit so manufactured has been denatured;(h)for regulating the deposit of any intoxicating liquor in a bonded warehouse established and authorized under this Act, and the removal of any intoxicating liquor from any such bonded warehouse or from any distillery or brewery;(i)for prescribing the scale of fees or the manner of fixing the fees payable in respect of any exclusive privilege granted in this Act, or any licence, permit or pass granted under this Act, or in respect of the storing of any intoxicating liquor;(j)for regulating the place and manner of payment of such fees;(k)for prescribing the restriction under which or the conditions on which any licence, permit or pass, may be granted, cancelled or suspended, and also for:-(i)regulating or prohibiting the reduction of liquor by a licenced manufacturer or licenced vendor from a higher to a lower strength;(ii)prescribing the nature and regulating the arrangement of the premises in which any intoxicating liquor may be sold, and prescribing the notices to be exposed at such premises;(iii)prohibiting or regulating the employment by the licensee of any person or class of person to assist him in his business;(iv)prescribing the days and hours during which any licenced premises may or may not be kept open, and providing for the closing of such premises on special occasions;(v)prescribing the accounts and registers to be maintained and the returns to be submitted by the licensees relating to their business, and;(vi)regulating the transfer of licences, permits or passes;(l)for the destruction or for the disposal in any other manner, of any intoxicating liquor unfit for consumption; and for regulating the disposal or destruction of articles or things confiscated or seized under the Act.(m)any other matter which may be prescribed(3)Every rules made under the Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Mizoram. The Legislative Assembly of Mizoram may make any modification in the rules or decides that the rules should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.

74. Power of Government to exempt intoxicating liquor from provisions of the Act.

- The Government may, by notification, either wholly or partially, and subject to such condition (if any) as it may think fit to prescribe, exempt any intoxicating liquor from all or any of the provisions of this Act, either throughout Mizoram or in any specified local area, or for any specified period or occasion or as regards any specified class of persons.

75. Things liable to confiscation.

- Whenever an offence punishable under the Act has been committed, the following things shall be liable to confiscation, namely-(a)the intoxicating liquor, still, utensils, implement, apparatus or materials in respect of or by means of which such offence has been committed:(b)any intoxicating liquor lawfully imported, transported, manufactured and held in possession or sold, along with any intoxicating liquor 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 animal, cart, raft, vehicle, vessel, or other conveyances used in carrying anything referred to in the foregoing clauses:Provided that no animal, cart, raft, vehicle, vessel, or other conveyance as specified in clause (d) shall be liable to confiscation unless the owner thereof is proved to have been implicated in the commission of the offence.Explanation. - For the purposes of this section, "owner" includes, in relation to any animal, cart, raft, vehicle, vessel, or other conveyance,-(i)which is in the possession of a minor, the guardian of such minor, or(ii)which is the subject of a hire purchase agreement, the person in possession thereof under the agreement.

76. Confiscation by Magistrate.

- When, in any case tried by a Magistrate, the Magistrate decides that the seized article is liable to confiscation under Section 75, he shall order such thing to be confiscated and placed at the disposal of the Commissioner.

77. Confiscation by Superintendent of Excise & Narcotics.

- When an investigation is made, and if it appears to the Superintendent of Excise & Narcotics 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 Superintendent of Excise & Narcotics or any officer authorized by the Commissioner shall inquire into and determine the case and, if he finds that the thing is liable to confiscation under this Act, shall order such confiscation and the articles so confiscated shall be placed at the disposal of the Commissioner or to any officer specially authorized by the Commissioner for disposal of such confiscated articles.Provided that no such order shall be made until the expiration of one month 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 Superintendent of Excise & Narcotics or any officer authorized by the Commissioner for this purpose, is of the opinion that its sale would be for the benefit of the owner, the Superintendent of Excise & Narcotics or any officer authorized by the Commissioner for this purpose may at any time direct it to be sold; and the provisions of this section shall, as nearly as practicable, apply to the net proceeds of such sale.

78. Power to compound offences.

(1) The Commissioner or any Excise & Narcotics Officer not below the rank of Inspector authorized by the Commissioner, by general or special order in this behalf, - (a) may accept from any person whose licence, permit or pass is liable to be cancelled or suspended under clause (a), clause (b) or clause (c) of subsection (1) of Section 21, or who is reasonably suspected of having committed an offence punishable under any section of this Act other than Section 42, payment of a sum of money not exceeding ten thousand rupees in lieu of such cancellation or suspension or instituting a prosecution in respect of such offence, as the case may be, and (b) may, in any case in which any property has been seized as being liable to confiscation under this Act, release the same on receiving payment of the value thereof, as estimated by the Commissioner or such Excise & Narcotics officer, or of such smaller sum as the Commissioner or the officer may think fit. (2) When the payments referred to in sub-section (1) have been duly made, the accused person, if in custody, shall be discharged, and the property seized, if any, shall be released; and no further proceedings shall be taken against such person or property.

79. Bar to legal proceeding.

(1) No suit or other legal proceedings shall lie against any person in respect of anything which is done in good faith or intended to be done in pursuance of this Act or the rules made thereunder. (2) No suit or other legal proceedings shall lie against the Government for any damage caused by anything which is done in good faith or intended to be done in pursuance of this Act or the rule made thereunder.

80. Limitation of suit and prosecutions.

(1) No Magistrate shall take cognizance of any offence charged against any Excise and Narcotics or Police personnel for the commission of an offence in course of the performance of duty under this Act unless the prosecution is instituted within three months of the commission of the act complained of. (2) Notwithstanding anything contained in this Act or in any other law for the time being in force, when any Excise & Narcotics or Police personnel is accused of any offence to have committed by him while acting or purporting to act in the discharge of his official duty under this Act, no Court shall take cognizance of such offence, except with the previous sanction of the Government under section 197 of the Code of Criminal Procedure, 1973 and section 19 of the Prevention of the Corruption Act, 1988, as the case may be.

81. The State Prohibition Council and the District Prohibition Committee.

(1)The state Government may by notification, establish with effect from such date as it may specify in such notification a council/committee to be known as The State Prohibition Council and The District Prohibition Committee to look into the success or otherwise of the implementation of this Act.(2)The State Prohibition Council and the District Prohibition Committee shall consist of the following members namely:-(a)Minister of Excise and Narcotics, who shall be the Chairman of the State Prohibition Council and the Deputy Commissioner of a district who shall be the Chairman of the District Prohibition Committee.(b)Such number of other official or non-official members representing such interests as may be prescribed by the State Government.(3)The State Council and the District Committee shall meet as and when necessary. However, at least two meetings shall be held every year.(4)The State Council/District Committee shall meet at such time and place as the chairman may think fit and shall observe such procedure in regard to the transaction of its business as may be prescribed by the State Government.

82. Repeal and savings.

(1)On and from the commencement of this Act, the Mizoram Excise Act, 1973 (Act No. 7 of 1974) and the rules made thereunder and the Mizoram Liquor Total Prohibition Act, 1995 (Act No. 10 of 1995) and the rules made thereunder shall stand repealed.Provided however that pending cases under the repealed Acts or rules shall continue to be tried and disposed of under the repealed Acts or rules as if the repealed Acts or rules have not been repealed.(2)Notwithstanding such repeal, anything done or any action taken under the Mizoram Excise Act, 1973 and the rules made or Notifications issued thereunder and the Mizoram Liquor Total Prohibition Act, 1995 and the rules made or Notifications issued thereunder shall, in so far as they are not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act.