

Mizoram Excise Rules, 1983

MIZORAM

India

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Rule MIZORAM-EXCISE-RULES-1983 of 1983

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Mizoram Excise Rules, 1983Published vide Notification No. Exc. 101/81/2, dated the 8th October, 1984Last Updated 18th February, 2020Notification No. Exc. 101/81/2, dated Aizawl, the 8th October, 1984. - In exercise of the powers conferred by Section 76 of the Mizoram Excise Act, 1973 (Act 7 of 1974), the Administrator of the Union Territory of Mizoram is pleased to make the following rules :

Part I

Preliminary

1. Short title, extent, commencement and savings.

(1)These rules may be called the Mizoram Excise Rules, 1983.(2)They shall 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. Definitions.

- In these rules, unless the context otherwise requires-(1)"Act" means the Mizoram Excise Act, 1973 (Act 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 dentists for the time being in force in any part of India;(iii)any person possessed of qualifications 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 the purpose of these rules;(iv)any person practising

veterinary medicine and surgery who has obtained the diploma of a recognised 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.(3)"Commissioner" means the Excise Commissioner appointed by the Administrator under Clause (a) of sub-section (2) of Section 6 of the Act;(4)"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 LiquorImport, 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 Sections 9, 10 and 12 and prohibition made under Section 11 of the Prohibition Act.ImportImport 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 is forbidden 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) licensed 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 for provided for in Rule 14.Import by Persons Holding Licences for the Wholesale or Retail Sale of Foreign LiquorProcedure if duty is to be prepaid in Mizoram

6. Application for import of India-made foreign liquor.

- Any licensed 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.

- On receipt of the application so enforced, the Treasury Officer shall receive the sum payable by the applicant in respect of duty and credit it to the appropriate head of account.Duty is not refundable except under certain circumstances. - 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 Officer 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 officer as 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 despatch to the place as specified in the pass, and will send the other copy also endorsed in token that the despatch has been authorised to the pass issuing officer of the importing 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, despatch 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 therefor. In that case he will be allowed to set off against the claim the amount of duty pre-paid by him on the quantity representing the excess loss in transit. B. Procedure if the duty be pre-paid in the State of Export

12. Application for import of India-made foreign liquor if duty is pre-paid in the 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 objections, shall issue a permit in Form No. 3 in triplicate (two copies and the counterfoil, containing the particulars given in the application. The permit shall be in force up to a date specified therein. One copy shall be made over to the importer, the second copy forwarded to the Deputy Commissioner or 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 in 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 Officer 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 effected.

- 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 soon after the close of the quarter as possible, showing, for the quarter concerned, all exports from that State to Mizoram and the amount of duty realised on such exports.

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

- On receipt 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 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 Indian Tariff Act, 1934 (Act 32 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 hereinafter following and in compliance with the rules in force in the place of export. Import by Persons Holding Licences for the Wholesale 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 an application to the Commissioner or the 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 to cover the import of liquor from the place of export to the place 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 of 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 bottle	Rate when imported in bulk
(1) Whisky, Brandy, Gin, Rum, Wine, liquors, Champagne	Rupees two per bottle containing not less than 600 ml.	Rs. 2.25 paise per bulk litre.
(2) Do	Fifty paise per bottle containing less than 600 ml.
(3) Beer, Cide, Perry, Ale and other fermented liquors	Fifty paise per bottle	Seventy-five paise per bulk 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 departments.

- 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 hospitals 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 Surgeons 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 case 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 the 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 persons 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 :I. (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 manufacture of medicines, chemicals 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)Homoeopathic chemists or practitioners holding special permit to obtain rectified spirit from a distillery or warehouse for manufacture of homoeopathic medicines.II. Permit for import of rectified spirit and alcohol at concessional rate of duty. - A 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 or 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 cask containing denatured spirit shall be legibly branded or labelled in red bearing picture of skull and cross bone 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 SPIRITNot to be taken internally

Bottled by.....

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

- The provisions of Rules 6 to 16 shall apply mutatis mutandis, to rectified and denatured spirit and absolute 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.ExportExport of India-made foreign spirits, rectified spirits, denatured spirits and spirituous preparations 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. Definitions.

- 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 Medicinal and Toilet Preparations (Excise Duties) Act, 1955.(iii)"India-made rectified spirit" includes absolute alcohol;(iv)"Bonded warehouse" means a licensed warehouse or part of a licensed distillery or pharmaceutical bonded laboratory where 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 laboratory or bonded warehouse;(vi)"exporter" includes the authorised agent of the exporter in Mizoram;(vii)"Importer" includes the authorised agent of the importer in either State of import or export.

34. Export pass.

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

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

- Any person 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 authorising 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 at 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 authorising the export. The export pass shall be in triplicate in Miscellaneous Form No. 1 Series (General).

37. Procedure of 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 liquors.

- No excise duty shall, however, be payable on rectified spirit supplied from bond to Government, local board and municipal hospitals and dispensaries, educational institution 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 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. Note 1. - Submission of quarterly statement of India-made foreign spirits exported to other States. - 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. and date of export and pass	Name of the place of import	No. and date of import permit	Description of foreign spirit and rectified spirit	Quantities	Rate of amount	No. and date of treasury challan with which	Remarks
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				duty has been paid					
Bulk litre	Proof litre	Duty levied	Paid						
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 border 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 warehouses.

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. 1 in triplicate authorising 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 of the district of export to the 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 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 officer 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 States and the amount of duty paid on such exports :

No. and date of Export pass	Name of place of imported	Description of spirituous preparation	Quantity	Rate of duty levied	Amount collected	Amount payable to the State of import	Remarks
Bulk litres	Proof litres						

44. Payment of duty 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 or 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 by the Commissioner from time to time which shall be credited into the 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 spirits, rectified spirits, denatured spirits and spirituous preparations manufactured at a distillery or bonded warehouse shall be governed by rules relating to issues from distilleries and bonded warehouses. Possession and Sale

47. Possession and sale of spirituous preparations.

- Any person may possess or sell spirituous preparations containing India-made spirit without any excise restriction. Compounding, blending, reduction and bottling portable foreign liquor other than wines and fermented liquors

48. Definitions of blending, etc.

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

49. Restriction in compounding, blending, reducing, and bottling portable foreign liquor-Licence for compounding, etc.

- Potable foreign liquor other than wines and fermented liquors shall not be-(a) compounded, blended 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.

- Licences under Clauses (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., of potable foreign liquor.

- Potable foreign liquor other than wines and fermented liquor shall not be compounded, blended, reduced or bottled except in 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 Government.

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 Clause (b) of Rule 49 and shall furnish the following particulars, namely: (a) the place at which and the premises in which the operation or 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 his 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 licensee and the Excise

Officer-in-charge.(4)Accommodation and furniture for Excise Officer-in-charge of warehouse or godown. - The licensee shall provide suitable office 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 of 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. Colouring and flavouring substances to be examined and approved before use.

(1)All colouring and flavouring substances 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 this 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 plain spirit manufactured in a distillery in India under the supervision of Government of a strength not less than 50 O.P. and includes India-made foreign spirits.(c)"Scotch whisky" means spirit obtained by distillation in Scotland from a mash or 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 has 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 an 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 off the sullage and wastage.

61. Cleansing and sterilising of bottles.

- The bottles to be used for the purpose of bottling the foreign liquor shall be properly cleansed 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. Supply of sample for analysis before issue.

- (i) 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, 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 at 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, capsulated and labelled and removed to the store room for bottled liquor. A distinctive serial number to be known as the batch number shall be assigned to each bottling operation and the 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 package shall contain a dozen or a multiple of a dozen of quarts or 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. Cleansing of premises.

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

66. Bottled liquor 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 a warehouse or a godown except under a pass granted by the Excise Officer-in-charge.

67. Accounts of all liquors and 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. Minimum capacity of bottles to be used.

(a) 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 600 ml or any pint bottle containing less than 300 ml. of such spirit, except in the case of liquor bottled as samples and disposed of as such. (b) Sample 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 a reputed quart or less than 375 ml. of whisky, brandy or rum or less than 300 ml. of gin in the case of a reputed pint, bear a label showing in large letters and figures the minimum guaranteed quantity of its contents. (c) Manner of sealing and capsuling bottles. - Every bottle shall, on a system submitted for approval and approved by the Commissioner, be securely sealed and capsuled in such a 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 closed as pint bottles.

69. Bottling licence does not cover blending or compounding.

- The holder of a bottling licence may, by 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 labelled 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. Labels for bottles filled in India with imported foreign liquor.

- 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 way so coloured, drawn up or worded as to mislead the public regarding the nature of the liquor contained in the bottle or receptacle.

Part III

Foreign Liquor Import of Foreign Liquor Under Bond for Payment of Duty or Fee

73. Conditions under which import can be made.

- Foreign liquor may be imported into Mizoram under a bond for the payment of Excise duty and/or fee in Mizoram with the permission of the Commissioner, and only by a person who holds-(a)a 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 payment of the said duty and/or fee, and (ii) obeyed all rules in force in the district or place from which the export was made.

74. Pass.

- 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 of the importing district 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 to receive 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 spirit received, in such form as may be prescribed in the pass or required by the authorities of the exporting district or place.

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

- On each cask or other vessel containing liquor there shall be legibly 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 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 a 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.

- 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 Clause (4) of 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 sealed.

(1) Each cask or other vessel containing liquor issued from a distillery or warehouse under Clause (4) of Rule 77 above 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, Rules 77 to 81 shall apply mutatis mutandis.

83. Import, export and transport of spirit.

- Rules 73 to 81 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. Definitions.

- 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 quick lime or potassium carbonate. The absolute alcohol of the British Pharmacopoeia should not contain more than one per cent 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 for 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 spirit, of flavouring or colouring matter or both;(7)"Contractor" means a person to whom the exclusive privilege-(a)of supplying 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 one-thousandth 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 contractor is permitted by the terms of a licence granted to him by the Commissioner to manufacture spirit;(12)"Fermentation" includes natural or artificial change which produces 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 a cask or other receptacle;(14)"London Proof (L.P.)" means the strength or proof as ascertained by means of Skys' hydrometer and denotes that spirit which at the temperature of 51° Fahrenheit weights exactly 12th/ 13th part of an equal measure of distilled water;(15)"Medicated wines or spirits" 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 strength greater than that of London Proof;(18)"Plain spirit" means spirit 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 prove" means to test the strength of spirit by a hydrometer or other instrument prescribed by the Commissioner;(22)"Racking" means the transfer of spirit from one vessel to another;(23)"Rectified spirit" or "spirit of wine" means plain spirit of a strength of not less than 50° O.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 still, 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 a strength less than that of London Proof;(31)"Vat" means any vessel used for blending, reducing or storage of spirit;(32)"Warehouse" means the buildings erected by the Government of Mizoram or a 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, registered name and address 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 buildings 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 stills, 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 construct for his distillery, and a plan showing the position of stills, vats and other permanent apparatus therein and a list of store-rooms, warehouses, etc. connected therewith.

86. Consideration of application.

(1)On receipt of the application and after consulting the Deputy Commissioner 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 on any other points, and on receipt of the Deputy Commissioner's opinion, and after such further enquiry 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)Purposes for which distillery may be opened. - Distillery may be opened for-(a)supply of foreign liquor;(b)supply of spirit for the manufacture of chemicals, medicated articles, etc. or for other industrial purposes;(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. - The applicant shall then be called upon to make arrangements for the construction of the distillery.Plans. - 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. Licence to be granted by Commissioner. - After final approval, the Commissioner, shall grant a licence to the applicant in the prescribed form. Applicant to carry out necessary additions or alterations. - 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 practice impracticable. (5) Additions or alterations to buildings, stills, etc. require previous sanction of Commissioner. - No addition or alteration to the buildings, stills or other permanent apparatus as shown in the plans 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 left 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. Sanctions to the plans 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 Excise 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 vats, 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.

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

89. Establishment and their cost.

- The distiller shall employ such officers and establishment as the Commissioner may direct to the charge of distillery. The cost of such officers and establishment shall be borne by the owner of the distillery.

90. Quarters for establishment.

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

91. Distiller to give notice for commencement of working.

- Every proprietor or manager of a licensed 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 given 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. Arrangement of stills, etc.

(1)The distiller shall so arrange stills that spirit shall discharge into closed and locked receivers of such pattern that no spirit can be removed from them unless they are unlocked. The Commissioner may require the distiller to affix to any receiver an 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 directs, be coated with oil paint 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 contamination by the copper.(2)There shall be no opening into any still, condenser or refrigerator, except-(a)for connection with the wash backs on spirit receivers,(b)properly secured air cocks or air valves of the number and description approved by the Excise Commissioner.(3)Fastening 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 those locks, when required by the Officer-in-charge, to allow free inspection.(4)Glass safe and sampling. - The distiller shall, if the Commissioner so directs, 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 sample drawn off on exactly equal quantity shall be discharged into a closed and locked receptacle. If required both a safe and a sampling apparatus shall be provided. The distiller shall also, if so required, provide branch pipes fitted with locks by means of which spirits of different strengths and qualities may be diverted into separate receivers.(5)Closed pipes for conveyance of spirit for receivers to store room. - The stills, receivers and vats shall be so arranged that spirit may be conveyed from the receivers to the store-room through closed 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 centimetre 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 of each, beginning with the number one.

94. Vessel 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 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 or spirit in any vessel.

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 ingredient obnoxious to health shall be used in distillation or added to the spirit intended for human consumption.

97. Wash not to be removed from distillery.

(1)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 orders of the Commissioner.(2)No wash or spirit to be brought into distillery. - Except with the permission of the Commissioner, no wash or spirit not prepared or manufactured in the distillery shall be brought into the distillery.(3)Wash to be conveyed directly from wash becks to still. - All wash made in the distillery shall be fermented in the wash becks and shall be conveyed directly therefrom into the still.(4)Redistillation. - Except with the written permission of the Commissioner, the distiller shall not re- distill 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 spirit manufactured in the distillery shall be re-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)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 becks to the still.Declaration of proof spirit in wash. - 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 orders 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. Hours of work.

(1)All operations in a distillery requiring the presence of an officer of the Excise Department shall be stopped on Sundays and 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 distillation 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 no 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 quantities of wash and spirit in store.Under the last head of quantity of spirit remaining in stock in each case, vats or other receptacles shall be shown. Such accounts shall be open at all times to inspection by the Excise Officer-in-charge or other Excise Officer authorised by the Deputy 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 licence 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. 500.

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 distillery.

106. Rules applicable to warehouse.

- Rules 88, 90, 91 and 92 shall apply mutatis mutandis, to private warehouses, and Rules 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 or 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 spirit 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 or approved metal vessels on which shall be painted in white oil paint, in letters not less than 2.5 c.m. high, the number of the cask or vessel, its capacity to the nearest tenth of a 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 or licensee of the warehouse or the authorised representative of the aforesaid persons so desire, forthwith 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 conveying 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. Allowance for loss in transit.

(1) 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 per cent	Metal vessels per cent
(a)	For a journey of not greater duration than two days	2	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 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. 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 per cent 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 allowance made under this rule shall be determined by deducting from the quantity of spirits despatched, 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 vessels comprised in a consignment. (3) Excess wastage to be reported to Commissioner. - If the report of the officer 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 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 and 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 casks 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 ordinarily 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 Deputy Commissioner in consultation with the Superintendent of Excise. In case of urgent necessity the Deputy Commissioner or the Superintendent of Excise may direct that a warehouse shall not be closed on any particular day. (2) A private warehouse referred to in Rule 111 shall not be opened except during such hours as may be fixed by the Deputy Commissioner. The provisions of sub-rules (1), (2) and (3) or Rule 101 shall apply mutatis mutandis to such warehouse.

116. Accounts to be maintained by distiller and licensee.

- 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 open 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. Spirits 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 preceding 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 the periodical stock, the gauging of spirit in vats or casks may be done by dip rod measurement, or by weighment. Whenever, by bung-rod measurement, the deficiency in any cask is found to be excessive, the whole of contents of the cask shall be promptly measured by litre measures 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 or loss or damage by fire, theft or any other cause whatsoever occurring to any spirit stored in the distillery or warehouse or in gauging, weighment or proof. In case of fire or other accident, the Officer-in-charge of a distillery and 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 open only for the entrance and exit of persons who have business within them. Except with the permission of the Deputy Commissioner or the Superintendent of Excise no one except superior officers of other Government departments, distillers and licensees of warehouses, 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. Ejection of undesirable persons.

- The Officer-in-charge of the 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 and of the Act or who shall be intoxicated, riotous or disorderly. All actions taken by any such officer under this rule shall forthwith be reported by him in writing to his official superior.

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

- The distiller and licensee of a warehouse shall be bound by the provisions of the Act, and by all rules for the management of the distillery or warehouse or for issue of spirit therefrom, 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 breach 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 agreement 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 Deputy Commissioner or Superintendent of Excise.

127. Disposal of liquor on expiry of licence.

(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 the case may be, to take over the balance of liquor in the distillery at cost price or may require the distillery 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 fails so to remove all spirits within ten days of the receipt of written notice from the Deputy Commissioner, the cost of any establishment which it may be necessary to employ at the distillery 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 distillery and warehouse

128. Issue of spirit under bond and on payment of duty.

(1) 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-fee, 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 fees or fees. - Spirits other than India-made foreign liquor may be removed from distillery and warehouse without payment of duty and pass-fees or pass-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

pecially authorised by the Commissioner to obtain supplies of such spirit without payment of duty and pass fees 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 fees or pass-fees under all the sub-clauses of this sub-rule shall be made in accordance with the terms and conditions 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 by weighthment.

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 provisions of these rules.(2)A pass shall be granted on presentation of a requisition thereof 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 or 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 export 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 Rules 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 of 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 a 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 or 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 breweriesPremises and Licences

134. Application for brewing licence.

(1)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 removal of such licence each year the brewer 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 the 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 aforesaid vessels there shall be legibly painted in oil colour the name of the vessel, utensil, 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., and 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, rooms, 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-rules (1), (2) and (3) shall apply mutatis mutandis to an application for the renewal of the licence, and such renewal be granted by the Commissioner if the applicant continues to satisfy the condition for the grant of a licence specified in sub-rule (3).

135. Hours of work and overtime fees.

- The provisions 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 thereat 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, underbecks, wort receivers, coppers and collecting and fermenting vessels shall be so placed and fixed that the contents can be accurately gauged or measured.

138. Marking.

(1)The name and number of 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 begin to construct, nor alter the shape, position or capacity of, any mash tun, underbeck, wort receiver, copper, collecting or fermenting vessels, 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 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 hours of brewing. With the date of making the entry 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, 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 tuns.

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 intention to brew.

141. Further entries in brewing book.

- The brewer shall also enter in the same book prescribed under Rule 139 above the quantity and gravity before fermentation of the worts collected, the number and description of vessel or the 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 kept on premises.

- The brewer shall enter true original gravity of worts, and 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 cannot 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 is 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 Personal Ledger Account. (ii) For the purpose of charging duty 90 per cent of the 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-rules (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 licensed vendors. The beer should be in properly sealed and capsuled bottles 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 bottles 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 requisite 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 brewery by adjustment in the Personal Ledger Account maintained by him as referred to in Rule 149 an 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 a bonded foreign liquor warehouse established by a private person shall apply mutatis mutandis, in the case of a Bonded Beer Warehouse : Provided that all wastages 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 underbeck, 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 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 into 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 inspection 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 licensed premises of a brewer for sale; provided that satisfactory evidence of such loss has been produced to the Commissioner. Allowances for Sour or Spoilt Beer

159. Allowances for spoilt beer.

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

160. Destruction of sour or spoilt 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 spoilt 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 material in the manufacture of beer which is, in his opinion, of a deleterious nature.

166. Analysis of samples.

- The Excise Officer or any inspecting officer may take without payment for the purpose of analysis, sample 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, Zuffang and all other fermented liquors made from rice, millet or any other grain. B. Ganja, Bhang or Sidhi 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, transport, possession and sale of charas by any person in Mizoram is prohibited absolutely.

Part VI

Grant of Licences

172. Wholesale licences.

- 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 instalment in advance. Such licences shall ordinarily be granted to vendors of a 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.

- Licenses 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 vendor's premises.

174. Licences for hotels.

- Hotel licences 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

licence fee prescribed in Rule 191 of these rules annually in advance. Sales under such licences shall be confined only to persons actually residing in the hotels.

175. Restaurant licences.

- Restaurant licences for the supply of foreign liquor for consumption 'on' the premises to persons having meals at such restaurants may be granted by the Deputy Commissioner with the previous sanction of the Commissioner on payment of a 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 restaurant.

176. Bar licence.

- Any holder of a hotel or restaurant licence, desirous of setting up and maintaining a bar or bars should apply to the Deputy Commissioner, for a separate 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 club including a proprietor club, the profit of which are divisible among the shareholders 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 fee as prescribed in Rule 191 of these rules, in advance. Note. - The expression "Co-operative Society" or "Association" means any society or association whether it 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 shareholders 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 permitting him to make sales up to an hour not later than 12.00 midnight. Rectified spirit

181. Licence for retail sale of rectified spirit.

(a) The Deputy Commissioner may, with the 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 licence 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 of 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. Wholesale licence for denatured spirit.

(a) 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 sale of 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 excess 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 of '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 2 of 1899) as applicable in 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 Revenues'.

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 in Mizoram. When a licence has been granted to an unregistered firm, licence should be issued in the names of the individuals as representing such firm and not the firm itself. No distinction shall be drawn from the legal liabilities among the individuals as 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 partners (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 partner and that the 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 sub-lease (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 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 literage fees

190. Fee for wholesale foreign 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 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:-Table I

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, restaurant, 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 Club including a proprietary Club the profits of which are divisible among the share-holders or 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 the said items, a literage fee on the basis of sales of such liquor during the previous month at the rates prescribed in the following Table :Table II

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) do	Rs. 0.75 per bottle containing not less than 300 ml. and not more than 600 ml.
(3) do	0.40 paise per bottle containing less than 300 ml.
(4) Beer, Cider, Perry, Ale and other fermented liquor	0.25 paise per bottle of 600 ml.

Surcharge for retail foreign liquor 'on' licences. - For retail 'on' licences including hotels, restaurants, bars, and clubs a surcharge of 100 per cent shall be levied over the rate prescribed in this table. The literage fee prescribed in the above table shall be assessed on the actual sales of the preceding month and shall be payable by the 10th of the month following the month to which the sales relate. In the case of new licence, however, an amount calculated on the estimated sales of one month will be realised in advance as the first month's 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 of the conditions and terms of the licence. 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 any of the conditions of the 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 licensee. Note. - No literage 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 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 later than 9 a.m. but 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 :

- | | |
|---|-------------------|
| (a) C. S. D. (1) Supplying foreign liquor to Army/Air force/Navy units/Battalions, etc. | Rs. 400 per annum |
| (b) Units canteens | Rs. 200 : |

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. Fees 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. Fees for retail vend 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, chemists 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 for 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 licensee 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;(ii)Ganja-imported under bond and stored in a warehouse;(iii)Bhang-imported under bond and stored in a warehouse;shall be paid before removal from a distillery on 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 realisation of fee due from the licensee.

- A detailed account of demand and collection of the amount 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 issues 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 Rs. 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 of Rs. 50 annually only to varnish makers, carpenters, chemists and others who may require such spirit in large quantities for their business, and shall be for possession of such quantity as may be specified in each case by the Deputy Commissioner. Duration and number of licences

208. Period for which licences may be granted for wholesale or 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 below shall be applied by the Commissioner and Deputy Commissioner, 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 positions of shops licensed 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 site 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, coolie-lines, 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 kilometres of the border of another district shall not be granted unless the Deputy Commissioner of both districts concur, or, if they fail to concur unless the Commissioner so directs.

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

- Licences for the sale of foreign liquor for consumption on the vendor's 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 licence is 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 person except with the sanction of the Commissioner.(3)No change of site of an existing shop shall also be proposed until the necessity therefor 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 excise 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 forward 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 change of such shops and sites shall ordinarily be made. However, the Deputy Commissioners 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 a 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 persons 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 licence 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, prohibitions and orders 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. Licensee has no legal claim for compensation for alleged loss.

- Subject to the provisions 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, and the licensee be not willing to pay the enhanced duty, it will be optional with the licensee to relinquish his licence, and such relinquishment will not entail the forfeiture of the advance deposit of 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 manufacturers and vendors of foreign liquor are prohibited from mixing therewith any article such as Ganja, tobacco, pepper, kerosene oil, sugar, spirit or any noxious substance 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 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 liquor 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 or 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 fees.

232. Minimum strengths 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 ripped 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 whiskey, brandy or rum or less than 600 ml. of gin in the case of a reputed quart or less than 750 ml. of whiskey, brandy or rum or less than 300 ml. of gin in the case of a reputed pint, or less than 100 ml. of whiskey, brandy or rum of a reputed nip bear a label showing in large letters and figures the minimum guaranteed quantity of the contents.(3)The holder of the 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 re-sealed 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 cases of samples which shall be disposed of as such.

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

- No holder of 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 spirits 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 5 (five) 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 a strength lower than 50° over London Proof.

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

- No licensed retail vendors 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 of such premises without the special sanction of the Deputy Commissioner in writing.

238. Prohibition of sale except for cash.

- The holder of a 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 therefor. He is also prohibited from making free gifts of such liquor.

239. Prohibition of sale of liquor to drunken persons.

- The holder of a licence for the retail vend of foreign liquor for consumption 'on' or 'of' 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. Licensees 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 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 person 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. Names 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 person 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 followings persons are disqualified for being appointed as salesmen : (i) persons below 18 years; (ii) persons convicted of offences 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 any intoxicant shall employ any person 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)any Excise or police officer below the rank of Sub- Inspector being in uniform or on duty;(3)any insane person;(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 2 p.m. to 9 p.m.

- Premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for 'on' sale of foreign liquor may be kept open for the sale of liquor from 2 p.m. to 9 p.m. Under a separate temporary late closing licence, 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 wholesale or retail sale of foreign liquor "of" the premises shall be opened or closed at the following hours :

	Opening hours	Closing hours
From 16th October to 15th March	12 noon	4.30 p.m.

From 16th 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 to 250 do not apply to shops 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 canteens.

- 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 regiments 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 sign-boards

254. Arrangement of liquor shop premises.

- Premises (except hotels, restaurants, 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 constructed that the interior thereof where sales are effected, may be visible from the doorway. The sale rooms shall be well lighted. Private rooms for the 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 provided 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-boards.

- Except in the case of hotels, restaurants, clubs, and the premises of chemists or druggists holding the excise licence or permits, 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 large characters, the intoxicants sold therein, the name of 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 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 license 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 intoxicant are required to keep up shall be maintained in the prescribed forms of account books, which may be obtained at District Excise offices or the Commissioner's office. The accounts may be kept in English.

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

- Every licensee, who is required by Rule 258 to keep accounts, shall when required by an Excise Officer of or above the rank of Sub-Inspector, assist him by a sufficient number of servants in taking account of his stock. Payment of compensation

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

(1) 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 six hours. Closure for six hours or more shall be held to be closure for the whole day. (iii) When a shop licensed for the vend of 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 licences and shall be

a sum equivalent to the amount payable for the days during which the shop remains closed plus 10% of that amount for loss or 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 months of the year and profit of the vendor on such daily sales after deducting from the average total sale proceeds, the amount of average daily license fees, the duty, the cost price and contingent expenses at 6¼ per cent 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 on 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-(a)improperly arrested and subsequently released by an Excise Officer under Section 38 of the Act, or(b)charged before a Magistrate with offences under the Act and acquitted by such Magistrate, under the same conditions prescribed for the grant of expenses to witnesses under the rules referred to in Rule 280 and shall be subject to the maximum prescribed by those rules for the grant of such expenses.

Part VII

General ProvisionsPowers 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 the Deputy Commissioner or Superintendent of Excise to the Commissioner. He should always be consulted on proposals involving any change in principle or policy.

262. Inspection by the Commissioner.

- The Commissioner is expected to inspect district and sub-divisional excise offices once in a year and, as far as possible, the excise warehouse also, if any. He is also authorised 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 and Superintendent of Excise.

263. Duties of Deputy Commissioner.

- The Deputy Commissioner 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, distillery and warehouse, if any, within his charge, 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.

264. Superintendent of Excise.

(a)The Superintendent of Excise is the Chief Executive 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 Officer. He is in immediate charge of the Sadar Excise Officer 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 orders 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 concerned 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 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 recovered by him in the inspection of order books and a copy of the same may be submitted to the Deputy Commissioner. He should also at a reasonable interval, inspect the distillery, 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 make a test check of accounts and registers maintained in the distillery. 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, by sending a copy to the Commissioner of Excise, for information.(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 of 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 that the halts or journeys have been made only for the sake of travelling allowance or that the work does not justify the amount charged as travelling allowance.(f)All matters relating to the Excise Branch and 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 later to the Deputy Commissioner.

265. Supervisors of warehouse or Excise Officer-in-charge of warehouse.

- Supervisor or the Officer-in-charge of warehouse is, for administrative purposes, directly subordinate to the Superintendent 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.

266. 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 licenced 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 informations relating to offence under the Excise and Opium laws, etc., and the names of notorious smugglers, suspects 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.

267. Sub-Inspectors 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 266 (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 VII

General Provisions (1) Disposal of intoxicants on expiry of licence

268. Sale by one vendor to another vendor.

- A person who has been a licensed vendor may, on the expiration 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

269. Spirit unfit for use.

(1) 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 (if he is not a Superintendent of Excise) considers that the spirit to be issued is bad and unsuitable, he should at once report the matter to the Superintendent 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.

270. Destruction of intoxicant unfit for use on vendor's 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 things confiscated

271. 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.

272. Method of disposal of things confiscated.

- The disposal of things confiscated by order of a Magistrate or by order of a Deputy Commissioner shall be regulated as stated in the following rules.

273. 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 the order of confiscation 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 deposits 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.

274. Disposal of things confiscated 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 or

Superintendent of Excise, 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 or the amount, if any, deposited, such thing or sale proceeds or amount shall be forfeited to the Government.

275. Disposal of confiscated foreign liquor.

- Confiscated foreign liquor which are known to have been of licit origin and not tampered with, shall be said 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.

276. confiscated country spirit, liquor, Ganja, Bhang and Charas to be destroyed.

- Confiscated country spirit, fermented liquor, Ganja, Bhang and Charas shall be destroyed.

277. Other intoxicants.

- Confiscated intoxicants other than those referred to in Rule 275 shall be sold by auction to the highest bidder.

278. Confiscated article to be sold to licensed vendors or destroyed.

-Any confiscated article referred to in Rules 275 and 277 should be sold only to a licensed vendor of such article. If no bid be available from such a vendor, it shall be destroyed forthwith.

279. Disposal of things confiscated other than intoxicants.

- 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. 1000 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 Department. (iii) When such article, in the opinion of the Deputy Commissioner, exceeds Rs. 1000 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

280. Expenses to witnesses.

- Expenses to witnesses appearing under summons, or produced before any Court or Deputy Commissioner in Excise case may be granted by such Court or Deputy Commissioner in accordance with rules made by the Government of Mizoram for the grant of expenses to witnesses in criminal cases.(5)Summoning of Witnesses

281. 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 persons 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

282. Grant of rewards.

- Rewards may be granted by the Deputy Commissioner or the 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

283. 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.

284. 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.

285. Appeal barred against order of composition.

- No appeal shall lie against orders of composition under Section 71 of the Act.

286. 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.

287. 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.

288. 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 283 and 284 and pass such order or 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 rules applicable to other Government servants. Standardised Forms Form No. 1 Foreign Liquor Form Application for a Pass/Permit to 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 imported in Mizoram..... Route by which liquor is to be imported..... Date before which the consignment of liquor is to be despatched to Mizoram.....

Dated..... Signature of the importer or his agent

Description and quantity of liquor to be imported

Kind of liquor (i. e. Wine, Spirit, Beer, Liquors, Rectified Spirit or Denatured Spirit)	Quantity to be imported In bulk litres or bottles Litres Quarts Pints	Equivalent in London Proof litres
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Gross duty payable on total consignment and head or heads to which payable. For use in Collector's Office

Gross amount payable to Treasury Head of accounts

Returned to applicant with challans.

Issue Pass/Permit in Form.....

Collector of..... Name and designation of the officer granting it Form No. 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 foreign liquor, rectified spirit etc., on which, [full duty/pass fee] [Strike out entries not applicable.] has been paid from a distillery/ware-house/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 Quarts Pints	Equivalent in London Proof litres
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Note. - Columns 2 and 3 must both be filled up if duty is payable on proof litres. Pass the articles above described for import to.....at.....in the district of..... (the [full duty/pass] [Strike out entries not applicable.] fee amounting to Rs. having been paid at the.....Treasury/Sub-Treasury at by Challan No. dated.....)Date.....Deputy Commissioner/Signature and designation of the officer granting it. Form No. 2 Pass for 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. on which full [duty/pass] [Strike out entries not applicable.] 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)	QuantityIn bulk litres or bottlesLitres Quarts Pints	Equivalent in London Proof litres
--	---	-----------------------------------

Note. - Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles above described for import to.....at.....in the district of.....(the full [duty/pass] [Strike out entries not applicable.] fee amounting to Rs.having been paid at the treasury/Sub-Treasury..... at..... by Challan No. dated.....)Date.....Signature and designation of the officer granting it Entries to be made in the exporting district

Date of issue Quantity issued 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] [Strike out entries not applicable.] fee has been paid from a distillery/ warehouse/licensed premises inSerial 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)	QuantityIn bulk litres or bottlesLitres Quarts Pints	Equivalent in London Proof litres
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Note. - Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles above described for import to..... at..... in the district of.....(the full [duty/pass] [Strike out entries not applicable.] fee amounting to Rs. having been paid at the Treasury/Sub-Treasury at..... by Challan No. dated.....)Date.....Signature and designation of the officer granting it Entries to be made in the exporting district.

Date of issue Quantity issued 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 for India-made foreign liquor, rectified spirit, etc. on which full [duty/pass] [Strike out entries not applicable.] 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	Litres	Equivalent in London Proof litres
		Quarts Pints		

Note. - Columns 2 and 3 must both be filled up if duty is payable on the proof litres. Pass the articles above described for import to..... at..... in the district of..... (the full [duty/pass] [Strike out entries not applicable.] fee amounting to Rs..... having been paid at the Treasury/Sub-Treasury at..... by Challan No..... Dated..... Date..... Signature and designation of the officer granting it 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 (i.e. wine, spirit, beer, liquor, cordial, rectified spirit, denatured spirit etc.)	Quantity to be imported	In bulk	Equivalent in London Proof litres
		litres or bottles Litres Quarts Pints	

Shri..... of..... is permitted to import the articles above described on pre-payment of duty at..... in the State of..... and on compliance with all rules and orders 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 sent to 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 the dealers and place)..... Route by which liquor is to be imported..... Date of issue..... Current to.....

Description of liquor (i.e. wine, spirit, beer, liquor, cordial, rectified spirit, denatured spirit etc.)	Quantity to be imported	In bulk	Equivalent in London Proof litres
		litres or bottles Litres Quarts Pints	

Shri..... of..... is permitted to import the articles above described on pre-payment of duty at..... in the State of..... and on compliance with all the rules and orders 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 the dealers and place)..... Route by which liquor is to be imported..... Date of issue..... Current to.....

Description of liquor (i.e. wine, spirit. beer, liquor, cordial, rectified spirit, denatured spirit etc.)	Quantity to be imported	In bulk	Equivalent in
	litres or bottles	Litres Quarts Pints	London Proof litres

Shri.....of.....is permitted to import the articles above described on pre-payment of duty at..... in the State of.....and on compliance with all rules and orders in force in that State for a period ending on.....Date.....Signature and designation of the Officer granting itForm No. 4Application for a pass to import duty paid overseas foreign liquorName 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.....Dated.....Signature of the importer or his agent

Description and quantity of liquor to be imported	Pass fee for import by Private individuals		
	Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid
LitresQuartsPints			

Spirits-(i) Brandy(ii) Whisky(iii) Gin(iv)

RumLiquors-Champagne.....Wines (othersorts).....Beer.....Ale.....Perry.....Cider.....Other fermented liquor.....

For use in Deputy Commissioner's OfficeGross amount of pass fee payable to the Treasury: Rs..... (in words).....Dated.....Head of AccountsSignature and designationof the officerReturned to applicant to deposit pass fee through Treasury Challan.Issue pass in Form.....Signature of granting officerForm No. 5Pass for the import of duty paid overseas foreign liquorOriginal(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 fee for import by Private individuals			No. and date of treasury challan under which paid
	Rate when imported in bulk	Rate when imported in bottles	Total fee to be paid	
Lit. Qts.Pts.				

Spirits-(i) Brandy(ii)
 Whisky(iii) Gin(iv)
 RumLiquors-CordinalsChampagneWines
 (othersorts)BeerAlePerryCiderOther
 fermented liquors

Dated.....Signature and designation of the Officer granting itN.B. - No fee is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor.Form No. 5Duplicate(To be handed over to the person to whom the pass is granted to accompany the consignment)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	Lit. Qts.Pts.	Pass fee 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

Spirits-(i) Brandy(ii)
 Whisky(iii) Gin(iv)
 RumLiquors-CordinalsChampagneWines
 (othersorts)BeerAlePerryCiderOther
 fermented liquors

Dated.....Signature and designation of the Officer granting itN.B. - No fee is chargeable for the import of liquor by persons holding licences for the wholesale or retail sale of foreign liquor.Miscellaneous Form No. 1Pass for the Export/Transport of India-made foreign liquor including 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)OriginalDistrict-(To be retained)

1. Serial No. of pass with date of issue.....

2. No. 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 litres.....] [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.]

(2)[L.P. litres.....] [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.]

(B) Strength.....

(C) Rate of duty levied.....

Pass the articles above described for export/transport to the..... at.....in the district of.....(the full duty/pass fee amounting to Rs..... and cost price amounting to Rs..... having been paid at.....Treasury vide Challan No.....dated, the.....), by the following route :This pass is current for..... days and must be returned within the period of currency to the officer granted it.The..... 20.....Signature of officer granting the passMiscellaneous Form No. 1DuplicateDistrict-(To be handed over to the person to whom the pass is granted to accompany the consignment)

1. Serial No. of pass with date of issue.....

2. No. 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 litres.....] [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.]

(2)[L.P. litres.....] [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.]

(B) Strength.....

(C) Rate of duty

levied.....

Pass the articles above described for export/transport to the..... at..... in the district of..... (the full duty/pass fee amounting to Rupees..... and cost price amounting to Rs..... having been paid at..... Treasury by Challan No..... dated, the.....), 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.....20.....Signature of officer granting the PassMiscellaneous Form No. 1TriplicateDistrict-(To be sent to the Deputy Commissioner of the place of export)

1. Serial No. of pass with date of issue.....

2. No. 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 litres.....] [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.]

(2)[L.P. litres.....] [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.]

(B) Strength.....

(C) Rate of duty

levied.....

Pass the articles above described for export/transport to the..... at..... in the district of..... (the full duty/pass fee amounting to Rupees..... and cost price amounting to Rupees..... having been paid at Treasury by Challan No..... dated, the.....), by the following route:The pass is current for..... days and must be returned within the period of currency to the officer granting it.The..... 20.....Signature of officer granting the Pass