

Mizoram Excise Rules, 1983

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Notification 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 Liquor

Import, Export, Transport and Storage

- 3. Rules applicable to import, export and transport.**- The import, export and transport, respectively of foreign liquor shall be subject to the following rules, in addition to the restrictions imposed by Sections 9, 10 and 12 and prohibition made under Section 11 of the Prohibition Act.

Import

Import of India made Foreign liquor other than Rectified Spirit, Denatured Spirit and absolute Alcohol, manufactured in India

- 4. Import of India made foreign liquor forbidden without pass.**- Import of India-made foreign liquor in any quantity whatever 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 Liquor

Procedure 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.
12. ***Procedure if the duty be pre-paid in the State of Export***
13. **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.

14. **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 Rate when imported in bottles bulk

| 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 retailsale 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 :

30. (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.

1. 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.

2. **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