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NOTIFICATION

No. EXC. 24/76/55, the 8th September, 1986. In supersession of Notification No. EXC. 24/76/53 Dated the 29th November, 1984, the Lt. Governor (Administrator) of Mizoram is pleased to order withdrawal of complete exemption from payment of Excise duty for import of India-made foreign liquor and Beer into Mizoram by the units of Military and para-military forces posted in Mizoram with immediate effect.

The Lt. Governor (Administrator) of Mizoram is further pleased to grant partial concession on payment of Excise duty on Rum only at the rates as indicated below. Henceforth, all units of Military and para-military forces posted in Mizoram shall pay Excise duty on IMFL and Beer as follows:-

| Sl. No. | Name of foreign liquor | quantity | Rate |
|---------|---|------------|-----------|
| 1. | Rum | per L.P.L. | Rs. 6.25 |
| 2. | Whisky, Brandy, Gin, Wine, Champagne and other wine | per L.P.L. | Rs. 15.00 |
| 3. | Beer, Cider, Perry Ale and other fermented Liquors. | per litre | Re. 0.75. |

Besides Excise duty mentioned above, military and para-military forces shall pay gallonage fee/pass fee on India-made foreign liquor, Beer and imported Liquor as provided in Table 11 of rule 192 and rule 22 of the Mizoram Excise Rules, 1983 respectively.

Haukhum Hauzel,
Secretary to the Govt. of Mizoram,
Finance Department.