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NOTIFICATION

No.G.16016/5/2005-F.Est, the 12th May, 2006. In exercise of the powers conferred by sub-sections (1) and (2) of section 12 of the Lotteries (Regulation) Act, 1998 (Central Act 17 of 1998), the Governor of Mizoram is pleased to make the following rules to regulate On-line Lotteries organised, conducted or promoted by the Government of Mizoram:

1. Short Title, Commencement and Applications:

- (1) These rules may be called the Mizoram State On-Line Lottery (Regulation) Rules, 2006.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- (3) These rules shall apply to On-line Lotteries organised, conducted or promoted by the State Government of Mizoram.

2. Definitions :

- (1) 'Act' means the Lotteries (Regulation) Act, 1998 (Central Act 17 of 1998);
- (2) 'Agreement' means an Agreement executed between the State Government and the Selling Agent;
- (3) 'Central Computer Server' means a mainframe computer installed at a Central location that accepts, processes, stores and validates a lottery transaction and otherwise manages, monitors and controls the entire system;
- (4) 'Director' means the Director, Institutional Finance & State Lottery, Government of Mizoram;

(5) 'Draw' means an activity by which lots or numbers are drawn with the help of a machine, mechanical or electronic method to generate winning numbers at random;

(6) 'Draw Break' means the date and time at which lottery tickets cease to be sold prior to the draw for such scheme being held;

(7) 'Government' means Government of Mizoram;

(8) 'Governor' means Governor of Mizoram;

(9) 'Network' means a communication and data exchange system created by physically or otherwise connecting two or more computers with network interface, cards and cables and running on Network Operating System;

(10) 'On-line Lottery' means a system created to permit players to make purchases of On-line lottery tickets at the retail sites in On line computerised lottery terminal, and in which the information is transmitted simultaneously to the Central Computer Server. The On-line Lottery system is used to issue tickets, validate the tickets by giving a validation number duly authenticated with the authorised signature, the logo and emblem of the State, and to verify the validity of the winning tickets;

(11) 'Person' shall mean and include an individual, association, corporation club, trust, society, company, joint stock company, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a Government or otherwise, and any combination of individuals all the Departments, agencies and instrumentalities of the State Government.

(12) 'Play Slip' means a preprinted slip having a set of defined field from where a player can select a set of numbers as specified for each draw by the Government of Mizoram.

(13) 'Prize amount' means the prize amount payable to a prize winning ticket in a lottery draw;

(14) 'Prize Pool' means an average of 50% or such other higher percentage as is determined by Government of Mizoram, of the total money paid by the purchasers of tickets for a particular draw together with roll over prize money allocated to that draw;

(15) 'Retail Terminal' means a terminal connected to the Central Computer Server through which on-line lottery tickets are sold in retail to the players,

(16) 'Retailer, means a person appointed by the Selling Agent as retailer to run Computer terminal or Kiosk which sells or offers for sale of any ticket under the Computerised network lottery run by the State;

(17) 'Roll over Prizes' means the amount of money which has not been won in any particular lottery draw and which shall be carried over to the

next draws and shall be made available to be paid in prize or prizes in subsequent lottery draws;

(18) 'Sale Proceeds' means income from sale of lottery tickets less cancellation, less prize amount upto Rs. 5000/- paid by the retailers at the point of sale, less agency commission, less sales taxes paid by the Selling Agent on account of sale of Mizoram State On-line Lottery in and outside the State.

(19) 'Selling Agent' means a person or a firm appointed by the Government of Mizoram to promote and market On-line Lotteries on behalf of the State Government with whom an agreement has been executed by the State Government;

(20) 'State Government' means the Government of Mizoram;

(21) 'Ticket' means any symbol, card, coupon printed paper, document or list or any other means or device bearing the authorised signature, the imprint and logo of the State Government, which confers or purports to confer the right to take part in an On-line lottery and/or which is issued by or on behalf of the Government of Mizoram.

(22) 'Winner' means a person who possesses the winning ticket of Mizoram State On-line Lottery;

(23) 'Working day' means any day which is not a public holiday declared by the State Government.

3. Administration of State On-line Lottery :

(1) The Mizoram State On line Lottery shall be organised, conducted or promoted by the Government of Mizoram.

(2) The Directorate of Institutional Finance & State Lottery, shall conduct the lotteries on behalf of the State Government. The Finance Department shall be the Administrative Department exercising control over the Directorate of Institutional Finance & State Lottery. The Director shall implement the On-line Lottery schemes as determined by the Government from time to time.

4. Framing of On-line Lottery schemes and prescribing conditions:

(1) The Director may frame different On-line lottery schemes which he may like to introduce from time to time.

(2) The schemes shall be notified by the Director and will include the following details, namely:

(a) The prize of the ticket.

(b) The series, if any, in which the ticket are issued.

(c) The prize structure.

(d) The procedure for drawing the prizes.

- (e) The prize amount guaranteed by the State Government.
- (f) The commission, incentive and bonus, if and when prescribed by the State Government.
- (g) Any other relevant details as deemed necessary.

(3) The State On-line Lottery shall be named as 'Mizoram State On-line Lottery' with such sub-name or trade name or brand name as may be decided by the Director from time to time.

5. Appointment of Selling Agent:

(1) The State Government may, after inviting open tenders or voluntary proposals and on the recommendation of the State Lottery Committee, appoint an exclusive Selling Agent for selling Mizoram State On-line Lottery tickets in strict compliance with the Lotterys (Regulation) Act, 1998, (Central Act 17 of 1998), the Mizoram State Lottery Rules, 2000 as amended from time to time, the provisions of these rules subject to the terms and conditions of the Agreement executed for the conduct of the On-line Lottery.

(2) The State Government may specify the qualifications, experience and terms and conditions applicable to the Selling Agent in addition to the following conditions:

(a) The Selling Agent should be an Indian Company and should be incorporated and registered in India under the Companies Act, 1956 (Central Act 1 of 1956).

(b) Neither the Company nor any of its Directors should have been declared insolvent in the last seven years from the date of application.

(c) The Company as well as any of the Directors of the Company should not have been sentenced by any court of competent jurisdiction for any offence with fine exceeding five thousand rupees or by imprisonment exceeding six months or both at any time during the preceding seven years.

(d) The selling Agent should not have been blacklisted by any Government in or outside India, or defaulter in payment of Income Tax or other applicable taxes due for the latest assessment year.

(e) The Selling Agent should satisfy any other relevant conditions deemed necessary by the State Government as mentioned in the Tender Notification, if issued, for appointment of Selling Agent.

(f) The Agreement executed between the State Government and the Selling Agent shall specify the conditions attached to it and shall be granted for an initial period of not more than seven years.

Provided that the State Government, after examining the merits of the case, may at the option of the State Government, extend the Agency for a further period not exceeding seven years by executing a fresh Agreement.

(3) The foregoing sub-rules of rule 5 shall not invalidate any agency granted by the State Government before framing of these Rules, if the agency is not otherwise found to have violated any of the provisions of the Lotteries (Regulation) Act, 1998 or such other law or regulations in force.

(4) (a) The Agreement between the State Government and the Selling Agent shall specify the appointment of the total revenues accruing from the sale of On-line Lottery tickets into-

(i) the payment of prizes to the holders of winning tickets which shall not be less than 50% of the gross value of tickets sold ;

(ii) the payment of cost incurred on promotional, advertising or operational services and other incidental costs as determined by the State Government from time to time ; and

(iii) net balance of the total revenue for the State Government,

(b) The Selling Agent shall furnish security in the form of Bank Guarantee of a Nationalised or Public sector Bank or Scheduled Bank to the satisfaction of the State Government of an amount to be stipulated in the Agreement duly issued in favour of the Director, Institutional Finance & State Lottery within one week of signing the Agreement.

(5) The Agreement executed between the State Government and the Selling Agent shall be deemed to include the following conditions requiring the Selling Agent :

(a) To do such things in terms of the Agreement including the transfer of the property or any rights, excluding intellectual property rights or proprietary software, as the Government may require, upon the expiration of the Agreement.

(b) To provide to the Director at times specified by him with such information as he may require.

(c) To allow the Director or his representatives to take copies of any document of the selling Agent relating to the State On-line Lottery or all ancillary activities related to the State On-line Lottery.

(d) Where such information is kept by means of a Computer, to give the Director such assistance as he may require to enable him to inspect and take copies of the information in a visible and legible form or to inspect and check the operation of any Computer, and any associated apparatus or material that is or has been in use in connection with the keeping of the information.

(e) To allow the Director or any officer authorised by the State Government or by the Director to enter any premises or facility belonging to or under the control of the Selling Agent at any reasonable time, if

such entry is necessary for the protection of the integrity and the interest of the State and to:

- (i) examine or inspect any appliance, machine, documents, account books or data captured in any form excluding proprietary software on or in the premises or the facility, and make copies of or make extracts from that machine, appliance, documents or data;
 - (ii) seize, for the purpose of further examination or securing information, any appliance, machine, document or data, excluding proprietary software, on or in such premises or facility which has a bearing on the conduct of the State Online Lottery;
 - (iii) seal or otherwise secure any such premises, facility, appliance or machine on or in which any document or data which has bearing on the conduct of the State Online Lottery is stored or captured;
 - (iv) take such steps as may be reasonably necessary to protect the integrity and conduct of the State On-line Lottery.
- (6) (a) The Selling Agent shall, except with the prior approval of the State Government and on justified and reasonable grounds, not transfer, cede or in any other way encumber the Agreement to another person. Under no circumstances, shall the Selling Agent have any pre-emptive right or preference over the Agency and on the expiry of the period, the Agency shall come to an end automatically.
- (b) Prior to one month before the closure or expiry of the Agency, the Selling Agent shall settle the dues, if any, and the Selling Agent shall not have any right to seek for any waiver or any concession in respect of any of the conditions or the money payable by him to the State Government.
- (c) The investment, if any, made by the Selling Agent cannot be a ground for the continuation of the Agency after the expiry of the period of the Agreement.
- (d) Neither the quantum of profit nor the quantum of any loss in the business can be a ground for the continuation of the Agency after the expiry of the period of the Agreement.
- (e) Utmost integrity shall be maintained at all times by the Selling Agent in marketing the On-line Lottery tickets.
- (f) The selling Agent may appoint Sub-Agents/retailer/vendors for sale of the On-line Lottery tickets and all such Sub-Agent/retailers/vendors shall possess the qualifications and experience as may be specified by the State Government, in consultation with the Selling agent from time to time. The selling Agent shall furnish a complete list of all such Sub-Agents/retailers/vendors to the Director, Institutional Finance & State Lottery from time to time.

(g) No person under the age of 18 years shall be appointed as Sub-Agent/retailer/vendor.

(h) The Selling Agent so appointed shall be responsible for adherence to procedure, compliance with codes of practice, prevention of frauds in issue and marketing of tickets, payment of prizes upto the denomination of Rs. 5000/-etc. by the Sub-Agents/retailers/vendors.

6. Duties and responsibilities of the Selling Agent:

- (1) The Selling Agent shall prepare and submit to the Director detailed accounts of sale of tickets every week in such form as may be specified by the state Government. Further, he shall prepare and submit a statement showing aggregate value of all tickets sold per draw before the draw is conducted. He shall also prepare and submit to the Director monthly financial statements containing the gross revenue, prize money paid, expenses on consumables, commissions and bonus to retailers and sellers, publicity, etc. in connection with the lottery game, and to the Government annual report and financial statements as have been audited by the Statutory Auditor/Chartered Accountant.
- (2) The Selling Agent shall ensure that the terminals including all component parts and accessories used in the network are procured from reputed lottery terminal suppliers.
- (3) The Selling Agent shall ensure that any data and information relating to computerised network lottery cannot be accessed, read, added to, removed or altered by unauthorised persons. A log book should be maintained to prevent unauthorised access to the place where such system is installed.
- (4) It shall be responsibility of the Selling Agent to protect the secrecy of the process of production and distribution of the lottery tickets and other items in a computerised network. He shall ensure the safety of such materials and equipments which could be misused to produce forged tickets.
- (5) The Selling Agent should ensure the security and safety of the Central computer system, equipments, data, ticket materials and other consumables used in production of tickets, the communication network and retail terminals so as to prevent theft, fraud, misuse or destruction from fire accidents or such other natural disasters. He shall abide by any security measure that may be ordered by the State Government in this behalf.
- (6) The Selling Agent shall ensure that the On-line Lottery tickets are not sold in the State where lotteries are banned, and that no ticket shall be sold to a person who has not completed the age of 18 years. And in the event that a person of age less than 18 years buys an On line Lottery ticket and becomes a prize winner, he shall not be eligible to

get the prize money and the said prize money shall be treated as the property of the State Government as per section 4 of the Lotteries (Regulation) Act, 1998.

7. Conducting, Organising etc. of Mizoram State On-line Lottery.

- (1) The State Government shall sell the Mizoram State On-line Lottery tickets either by itself or through the Selling Agent, who will be governed by the conditions of the Agreement entered upon between the State Government and the Selling Agent.
- (2) The proceeds of the sale of tickets of Mizoram State On line Lottery shall be credited into the Public Accounts of the State Government.
- (3) Sale of tickets in respect of each draw shall close half an hour before the time of the draw and shall not take place after such draw-break.
- (4) The State Government along with the Selling Agent shall jointly popularise the Mizoram State On-line Lottery through promotional schemes, advertisements, press publicity an electronic media on such terms and conditions as may be mutually agreed and in the best interest of the State On-line Lottery, provided that such publicity shall not, in any way, invite either legal or financial liabilities towards the State Government. The Director shall be kept informed of the advertising strategy adopted by the Selling Agent.

8. Grounds for Termination of Agency Agreement :

- (1) The Agency may be terminated by the State Government on either of the following grounds:
 - (a) If the Selling Agent is no longer a fit and proper person or entity to conduct the Mizoram State On-line Lottery, whether because of insolvency, liquidation or for any other valid reason like institution of any criminal proceedings against the Selling Agent;
 - (b) If any condition contained in the Agreement has been materially contravened;
 - (c) If any person who is managing the business or any part of the business of the Selling Agent or who is a supplier of goods or services of the Selling Agent is not a fit and proper person or entity to do so, whether because of insolvency, liquidation, incarceration in a prison or other institution or for any other relevant reason unless the Selling Agent immediately takes steps to effectively dissociate himself from that person or entity;
 - (d) If any person for whose benefit the Selling Agent's appointment has been acquired or who is a holding company of the Selling Agent or who in any other way controls the Selling Agent, is not a fit and

proper person to benefit from it, whether because of insolvency, liquidation, incarceration in a prison or other institution or for any other relevant reason;

(e) If the Selling Agent has failed to take adequate steps to prevent the commission of fraud by his or its employees, retailers/sub-agents/representatives/suppliers/vendors or by participants in the Mizoram State On-line Lottery after becoming aware of the condition conducive to the commission of fraud, or to instances of fraud or dishonesty;

(f) If application has been made to a High Court for sequestration or liquidation, as the case may be, of the Agent or a person who in any way controls the Agent;

(2) Notwithstanding anything contained in this rule, the State Government may terminate the appointment of the Selling Agent even for a single contravention of these rules or violation of any terms of the Agreement subject to the procedure laid down in the rules.

9. Notice of Termination:

(1) If the State Government is satisfied that reasonable or valid grounds exist for the termination of the Agreement granted in terms of rule 5, it shall issue notice to the Selling Agent stating the grounds and call upon the Selling Agent to furnish reason therefor within fourteen days of service of that notice at the registered address of the Selling Agent, as to why the Agreement should not be terminated failing which the Agreement will cease to remain valid upon the expiration of the said period of fourteen days.

(2) If the Agreement for Mizoram State On-line Lottery ceases to remain valid in terms of sub-rule(1), the State Government shall inform the Selling Agent in writing of that fact and of the date upon which the Agreement ceases to be valid. The State Government shall give due publicity to the said termination of the Agreement.

10. Termination of Agreement:

(1) If sufficient reasons are furnished by the Selling Agent, the State Government shall, after considering such reasons, call upon the Selling Agent to appear before the State Government on a specified date to make oral submission in support of any written representation made by the Selling Agent, or to answer any questions which the State Government may have with regard to such representations and thereafter, the State Government shall consider the matter and decide whether or not to terminate the Agreement.

(2) If the State Government decides to terminate the Agreement, it shall pass an order stating the grounds of the termination and the date on which such termination shall take effect and it shall forthwith give due publicity to the termination of the Agreement.

11. Printing of Trickets:

- (1) A ticket shall be printed by the Lottery Terminal only after number is selected by the player and is validated by a validation number given by the Central Computer Server.
- (2) The form, size, model, colour and design of the tickets shall be distinct for each draw and each series, and shall be decided by the Director.
- (3) The prize of On-line lottery tickets may be fixed by the Director with prior approval of the State Government from time to time and it may vary from scheme to scheme.
- (4) The tickets printed for each draw shall bear the imprint and the logo of Mizoram State, the ticket number, date and time of draw and prize of tricket.
- (5) On the reverse of the ticket, details of prize structure and such other essential details and conditions may be printed in English which the Director considers necessary for the information of the purchaser of the tickets.
- (6) All the tickets shall bear the facimile signature of the Director.
- (7) The Director shall be responsible for ensuring standards of security in the printing of Mizoram State On-line Lottery tickets. For this purpose, the Director or his authorised representative shall frequently inspect and ensure the security system.

12. Sale of Tickets:

- (1) No ticket shall be sold to a person who has not attained the age of eighteen years.
- (2) No On-line Lottery ticket shall be sold by the State Government or the Selling Agent in other States or areas where the sale of lottery tickets is prohibited by law unless permission of the competent authority is obtained by the Director.
- (3) No ticket shall be sold by means of a lottery terminal unless such machine is, at all times, when tickets can be sold by means of it, attended by a person authorised by the Selling Agent.
- (4) A lottery terminal shall not be treated as attended for the purpose of this rule unless the person attending the lottery terminal is in a position where he can control the operation of the machine.

13. Conduct of Draws and results :

(1) Each draw shall be conducted at Aizawl or such other place or places within the State as may be decided by the State Government.

(2) Each draw shall be conducted by the Director in a designated place, open to public during any time as may be decided by the Director on all working days and holidays under the supervision of three judges specifically nominated by the Director or by an officer duly authorised by him from amongst the approved panel of Judges under Mizoram State Lottery.

Provided that at any time during the draw, two judges shall form the quorum.

(3) The Director shall evince due care and diligence in the conduct of the draw and ensure that no deviation or mistake occurs in the process of the draw.

(4) The draw shall be conducted by operating the draw other mechanical or random methodology, which is visibly transparent to the viewers.

(5) As soon as a particular number is drawn, it shall be entered in the "Register of Prize Winning Numbers" kept in the personal custody of the Director. The Judges participating in the draw shall also enter in their own hand the number in a Result-Sheet provided for the purpose. The Judges present shall sign the Register maintained by the Director immediately after the draw is over.

(6) The Director or any other person shall cause to furnish a certified copy of all results of the draw. The Director shall cause to furnish a certified copy of the results of the draw for wide publicity in television, print and other audio-visual media. The result shall also be published in the Official Gazette which shall constitute official announcement of the result.

(7) The Director shall have the power to postpone the date of draw or alter the timings of draw under exceptional circumstances, depending upon the market conditions or for any other unforeseen circumstances. Wide publicity shall, however, be given to such postponement and the revised date on which such draw will be held.

(8) On any reasonable complaint with respect to any draw, the Director shall have the power to stop the conduct of such draw and make alternative arrangement for fresh conduct of the draw.

14. Award of Prize Amount:

(1) Prizes will be awarded to players who possess tickets with winning numbers as determined by the official draw conducted by the Director. The prize structure will depend on each game type, which entertains and offers a reasonable chance to win a meaningful prize. There will be prize

pool for each set of winning numbers including a Jackpot Prize Pool. Each player is entitled to his share of prize that may be determined after calculating all such winning number tickets in each category.

(2) No Lottery ticket shall be eligible for more than one prize in any draw. In respect of tickets containing more than one game/bet the different game/bet contained in that ticket shall be treated as a separate ticket.

15. Claiming of the Prize Amount :

(1) All persons possessing a genuine prize winning ticket shall claim their prize amount within ninety days from the date of draw. If there is a failure to claim the prize amount in respect of any draw within the specified period of ninety days from the date of such draw, the prize amount shall lapse and stands forfeited to the State Government. If ninetieth day is a holiday, the claim can be accepted during office hours of the next working day.

(2) Notwithstanding anything contained in sub-rule (1), the Director may entertain claims for the prize amount made beyond the period specified in sub-rule (1), but it shall be made within the next thirty days where he is satisfied that such delay is for reasons beyond the control of the claimant.

(3) The prize amount unclaimed within the stipulated time limit or not otherwise distributed shall become the property of the State Government.

16. Verification of the ticket :

(1) The Director shall receive the claim for prize winning ticket after verifying with the results announced. The tickets produced shall be admitted for payment only after receipt of validation/verification report from the Central Computer Server, and in case of necessity, on receipt of verification report from Central/State Forensic Science laboratory.

(2) If the genuineness of the tickets referred to the Central Computer Server or Forensic Science Laboratory is not established and the report indicates any tampering, superimposing, altering of numbers or erasing etc, the claim shall be rejected and the claimant shall be liable for prosecution.

(3) The claims for prizes based on mutilated, torn or disfigured tickets shall be rejected if it is not possible to verify the genuineness of the ticket. The prize amount of such ticket shall be disbursed, only if the ticket is found genuine on verification.

(4) Income tax due on the winnings of the prizes shall be deducted at source by the Director.

17. Payment of Prize Amount:

(1) The Director is authorised to make payment against the prize winning tickets. It is also authorised to make arrangements for payment of lower denomination prizes of rupees five thousand and below, with the selling Agent.

(2) The Selling Agent shall give a statement of account for the payment of the lower denomination prizes of upto Rs.5000/- generated from the Central Computer Server duly signed by an authorised person. All unclaimed prizes of lower denomination for over 90 days shall be paid by the Selling Agent to the Government within a period of 120 days from the date of draw of the lottery concerned.

(3) A person who possesses any genuine prize winning ticket to claim prize amount shall only apply along with genuine prize winning ticket in a prescribed form along with two passport size photographs duly attested by a first class Magistrate, and any other details documents required by the Director for payment of prize amount.

(4) No person shall be eligible for the prize amount above Rs. 5000/- unless the prize winning ticket is surrendered in support of the claim with signature, name and address of the claimant of the ticket on its reverse in a clear manner.

(5) No joint claim on any prize winning ticket shall be recognised from any group of individuals formed for the purpose of sharing prizes amongst themselves.

(6) The prize amount payable on a winning prize ticket, the value of which is above rupees five thousand, shall be claimed either in person or through the Selling Agent or by registered post along with the original ticket duly signed by the winner, only after the expiry of three days from the date of draw.

(7) Where the prize amount is above rupees five thousand, the prize amount shall be paid by cheque/Demand Draft subject to deduction of Income tax payable on the prize amount and such other expenses in-built in the scheme.

(8) Prize amount for any prize winning ticket against which a case is filed in any Court of law shall not be paid unless such case is finally settled or disposed.

18. Procedure for payment of Sale Proceeds:

The Selling Agent shall deposit the share of the State Government of the sale proceeds of each draw into the Government account within a period of 30 (thirty) days from the date of the draw, provided that this period may be extended by the State Government in certain exceptional cases for which reason shall be recorded in writing.

19. Remuneration for Draw Judges:

The Draw Judges duly appointed by the Government, including officials of the Directorate of Institutional Finance & State Lottery on duty may be paid such remuneration as may be decided by the State Government from time to time.

20. Appointment of Auditors/Technical Experts:

The State Government may appoint any Chartered Accountant or any other persons having requisite qualification to conduct an independent audit of all accounts pertaining to the conduct of Mizoram State On-line Lottery. The State Government may also appoint Computer Engineers or experts to conduct audit and inspection of the Computer system network installed by the Selling Agent. Such person will also be responsible for checking and counting of tickets sold to detect any computer-related errors, mistakes, mischief, lacking fraud, or misuse of the system, to prevent data manipulation, and such other works as may be assigned to him by the Director.

21. Remission:

In case of natural calamities or circumstances beyond the control of the Selling Agent, the State Government may allow such remission as it may deem appropriate on case to case basis.

22. Arbitration:

Disputes with regard to the terms or execution of the Agreement will be settled by the Arbitrators appointed for the purpose and the Arbitration proceedings shall be conducted in accordance with the procedures laid down under the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996) which shall be final and binding on the parties.

23. Interpretation of Rules:

- (1) Any disputes with the Director as to the interpretation, operation, or implementation of these rules shall be referred to the State Government in the Law and Judicial Department, and the decision of the State Government thereon shall be final.
- (2) Jurisdiction to adjudicate any cause of action arising in Mizoram and out of these rules shall lie with the Judicial at Aizawl.

Lalmalsawma,
Financial Commissioner,
Govt. of Mizoram.