

of Mizoram for the services of a part of the financial year 1979-80.

MR. CHAIRMAN: The question is:

"That leave be granted to introduce a Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Mizoram for the services of a part of the financial year 1979-80."

The motion was adopted.

SHRI SATISH AGARWAL: I introduce the Bill.

15.10 hrs.

MIZORAM APPROPRIATION BILL
1979*

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGARWAL): I beg to move for leave to introduce a Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Mizoram for the services of the financial year 1979-79.

MR. CHAIRMAN: The question is:

"That leave be granted to introduce a Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Mizoram for the services of the financial year 1978-79."

The motion was adopted. . .

SHRI SATISH AGARWAL: I introduce the Bill.

15.12 hrs.

PUNJAB EXCISE (DELHI AMENDMENT) BILL

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGARWAL): Madam Chairman, I beg to move:

"That the Bill further to amend the Punjab Excise Act, 1914, as in

force in the Union Territory of Delhi, be taken into consideration."

With your permission, for the information of the hon. Members of this House, I would like to briefly make a statement with regard to this Bill as to why it was necessary for the President to issue an Ordinance and hence this present Bill.

The Union Territory of Delhi do not have any Excise Act of their own and accordingly the Punjab Excise Act, 1914, and amendments made to it have been extended to the Union Territory of Delhi by notifications issued under Section 7 of the Delhi Laws Act, 1912 and Section 2 of the Union Territories (Laws) Act, 1956 with the necessary restrictions and modifications. This Act as modified regulates, *inter alia*, the sale of intoxicants by two methods, namely, licensing and taxation. As for taxation is concerned, Section 16 of the Act provides that no intoxicant shall be imported, exported or transported except after payment of any duty to which it may be liable under this Act or execution of a bond for such payment, and in compliance with such conditions as the Lt. Governor of Delhi may impose. Similarly, Section 23 lays down prohibition of removal of intoxicant from any distillery, brewery, warehouse or other place of storage unless the duty, if any, payable under Chapter 7 has been paid or a bond has been executed for the payment thereof. Section 31 of the said Act in Chapter V provides for the imposition of excise duty, or countervailing duty at such rate or rates as the Lt. Governor of Delhi would direct on any excisable articles imported, exported or transported, manufactured, cultivated or manufactured in any distillery or brewery licensed under the Act.

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†Introduced with the recommendation of the President.