

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE COMMISSIONER OF EXCISE, ENTT. & LUXURY TAX  
L & N BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI

No. F-1/40/Ex./IMFL/MN/2014-15/ 1133

Dated : 30/7/15

**CIRCULAR**

As the Govt. has decided to change the charging point of Excise Duty from the existing transport permit level to import permit level. In this regard the following has been decided.

The Hotels, Clubs and Restaurants shall reimburse the excise duty equal to the amount paid by L-1 licensee before placing the orders and the additional excise duty shall be paid to the department as they use to pay earlier. In case anyone of the stake holders fails, department will not allow further transport permits to such defaulters.

Further all the stake holders shall ensure the 100% scanning of receiving of liquor consignment at the time of receiving of the liquor consignment at Hotels, Clubs and Restaurants. No deviation will be accepted and stern action will taken if the directions is not complied.

This issue with prior approval of competent authority.

(RAJESH KUMAR)

ASSISTANT COMMISSIONER (EXCISE)

Copy to :

1. PA to Commissioner (Excise)
2. PA to D.C. (Excise).
3. Asstt. Commissioner (ESCIMS) to upload on the website of the department as pop-up blocker as well as on ESCIMS portal.
4. Asstt. Commissioner (Hotels/ Clubs/Restaurants)
5. System analyst.
6. All L-1/L-6/L-7/L-9/L-9A/L-10/L-12/L-15/L-16/L-17/L-18/L-19/L-20/L-21/L-22/L-28/L-29 licensees.
7. Notice Board.