

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.1/4/IMFL/Ex./2015-16/ 1450-456

Dated : 19/8/15

CIRCULAR

As the stock position of liquor available for ordering has been reviewed on 18.07.2015 and it has been found that no stocks are available for ordering. The zero availability of the stock shows that the concerned licencees are not maintaining the adequate stock required under Rule 89 of Delhi Excise Rules, 2010, under which it has been prescribed that stock at least for seven days shall be maintained but the licencees are not adhering the same. The non availability of the stock causes loss to the excise duty as retailer are unable to order and make available liquor brands to the customer due to non availability of stock for ordering.

The concerned Excise Inspectors have also failed to monitor the availability and requisite quantity of the stock envisaged under Rule 89 of Delhi Excise Rules, 2010 and terms & conditions of the licence.

In view of the above all the L-1 licencees are hereby directed to maintain stock required for at least one week, otherwise the Department will constrained to recover penalty equivalent to Excise Duty on one week stock as envisaged in Rule 89 of Delhi Excise Rules, 2010 and the Excise Inspector are hereby directed to enforce the provisions of Rule 89 of Delhi Excise Rules, 2010.

(PRAVEEN MISHRA)  
DY. COMMISSIONER (EXCISE)  
Dated : 19/8/15

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Copy to:

1. All the L-1 Licencees.
2. PA to Commissioner (Excise)/PA to D.C. (Excise).
3. All the Excise Inspectors posted at Bonded Ware Houses.
4. System Analyst, Department of Excise to upload the circular on website of the department.
5. A.C. (ESCIMS) to upload the circular on ESCIMS portal.
6. Notice Board.
7. Guard File.