

OFFICE OF THE COMMISSIONER, EXCISE, ENT. & LUXURY TAX
GOVERNMENT OF NCT OF DELHI
L-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI-110002

No.F.L-7 (3)/EX/IMFL/2020-21/ 1031-1042

Dated: 11/8/20

ORDER

The Department of Excise, Govt. of NCT of Delhi has from time to time given instructions to all retail liquor licensees to ensure that all receipt of liquor stock and sale thereof should be done only through scanning. Due to non-scanned sale of liquor, Monthly Stock Reconciliation (MSR) gap is generated which reflects the difference between actual physical inventory at the vends and logical inventory shown in ESCIMS.

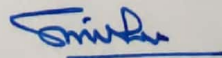
In this regard, an Order dated 29.04.2019 was issued by the department whereby all retail licensees/vends were directed to ensure 100% sale of liquor through scanning w.e.f. October, 2019.

It has been observed that on one hand some of the liquor vends have consistently achieved scanning percentage of more than 90% over the months starting from October, 2019, on the other hand there are a number of vends which have not made serious efforts to strive to achieve the target for scanning fixed vide above cited Order and are misusing the facility of MSR. Such vends have been generating considerably high MSR gap%.

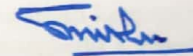
Further, in order to ascertain the difficulties/hurdles faced by the retail licensees in achieving 100% sale through scanning, some retail licensees who are consistently achieving very high scanning percentage were called for feedback on 01.07.2020.

After considering the issues raised by the retail licensees during stakeholder's consultation, the following directions are hereby issued in supersession to Order No. F.1/(15)/Elect/IMFL/EX/2019/392-400 dated 05.04.2019 and Order No. F.1/(15)/Elect/IMFL/EX/2019/551-558 dated 29.04.2019:-

1. The present system of conduct of MSR (Monthly Stock Reconciliation) shall be discontinued w.e.f. 01.09.2020. Instead, Stock Reconciliation exercise shall be conducted by retail licensees on bi-monthly basis i.e. in October, December, February, April, June and August (between 25th to 30th of these months, except in February when it can be undertaken between 24th to 28th/29th).
2. The daily opening logical inventory (SKU-wise) of the vend shall be available in the Reports Section of the licensee on ESCIMS w.e.f. 01.09.2020.
3. The daily scanned sale of the vend w.e.f. 01.09.2020 shall be available on the next day (SKU-wise) in the Reports Section of the licensee on ESCIMS
4. Those retail licensees who generate Stock Reconciliation Gap of upto 5% will not be penalized in view of the operational requirements/issues. This figure is subject to a regular review depending on removal of operational difficulties.
5. The other retail licensees who generate Stock Reconciliation Gap of above 5% shall be levied penalty equal to the excise duty payable on the total liquor stock in the Gap.



6. The Stock Reconciliation Gap and penalty amount shall be communicated to the individual licensees through ESCIMS (in the form of a report in Reports section of the licensee) and an ARN for payment of penalty shall be generated by 15th of November/January/March/May/ July/September. The penalty shall be payable by 22nd of November/January/March/ May/July/September. Failure to pay the penalty amount by the stipulated date shall result in stoppage of sale of liquor and entail bar on placing purchase orders till payment of the penalty amount in full. Further, other action shall also be taken against the defaulters under Delhi Excise Act, 2009 and Rules made there under.
7. In case of those licensee(s) who do not conduct 100% Stock Reconciliation, their Vend-ID in ESCIMS shall be automatically disabled and their operations shall be suspended on the 1st of November/January/March/May/July/ September.
8. In case of those licensee(s) who have more than 10% Stock Reconciliation Gap in any one or more SKU(s), their Vend-ID in ESCIMS shall be automatically disabled by the 15th of November/January/March/May/ July/September and their operations shall be suspended. Their license shall be subject to cancellation and/or blacklisting in case of insufficient explanation.
9. For Corporation vends (L-6 & L-8), the above provisions shall be applied after their operations shift to the Centralized ESCIMS System. Further, the demand for penalty amount for defaulting vends shall be raised against the concerned Corporation.



(Sandeep Mishra)
Dy. Commissioner (Excise)

Copy for necessary action to:-

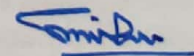
1. Managing Director, DTTDC
2. Chairman, DSCSC
3. Managing Director, DSIIDC
4. Executive Director, DCCWS
5. All L-7, L-9 & L-10 Licensees.
6. Joint Director (IT), Excise Department to get this order uploaded on the website.
7. AC (ESCIMS)/Incharge-TCS to upload this order on ESCIMS and take further necessary action.

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Copy for information to:-

1. Secretary to Hon'ble Dy. Chief Minister.
2. Secretary (Finance), GNCTD.
3. Commissioner, Excise, GNCTD.
4. All ACs, Excise Department, GNCTD.
5. Guard file.



(Sandeep Mishra)
Dy. Commissioner (Excise)