

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE COMMISSIONER OF EXCISE, ENTT. & LUXURY TAX  
L- BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI-110002  
(IMFL BRANCH)

F.No.L-1 Ex 167/Admn./IMFL/2024-25/381-388

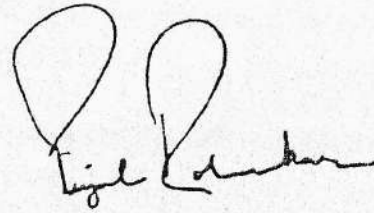
Dated:-

27/05/2025

Sub:- Regarding manual disposal of remaining stock of ESCIMS for the FY. 2024-25 lying at BWH.

Please find enclosed herewith a copy of SOP issued on 22.05.2025 regarding manual disposal of remaining stock of ESCIMS for the FY. 2024-25 lying at BWH. This is for kind information and necessary compliance.

Encl. as above.



ASSISTANT COMMISSIONER (L-1)

Copy to:-

1. All Licensees of L-1/L-1F/L-2 for necessary compliance.
2. All Bond Inspectors.

Copy for information to:-

1. PS to Pr. Secretary, Finance Department, Govt. of NCT of Delhi, 4th Level, 'A' Wing, Delhi Secretariat, I.P. Estate, New Delhi-110002.
2. PS to Commissioner (Excise).
3. PS to Deputy Commissioner (Excise).
4. AC (Permit).
5. AC (L-6).
6. AC (HCR).

OFFICE OF THE COMMISSIONER OF EXCISE, ENTT & LUXURY TAX  
 GOVERNMENT OF NCT OF DELHI  
 L BLOCK VIKAS BHAWAN, IP ESTATE, NEW DELHI-110002

F.No. F.1 (AY) | CE | CB | 2008 | Vol II | 343-347 Dated 22/05/2024

SOP for manual disposal of remaining stock of ESCIMS for the FY 24-25 lying at BYH.

1. Sale of Indian Liquor shall be restricted through retail vends managed by 04 corporations as there is no additional excise duty (applicable for HCR Vends) is being paid in such sale.
2. Sale of Foreign Liquor shall be done through both the Retail Vends managed by 04 corporations and HCR Vends as there is no additional excise duty involved in the sale of foreign liquor at HCR.
3. A meeting of all corporations/ HCRs shall be convened in which they may be appraised the status of remaining stock of ESCIMS.
4. It may also be suggested to the corporations to sell this ESCIMS stock through limited retail vends so that the whole process can be effectively monitored, since all the processes such as, placing of Purchase Order, issuance of Transport Permit and sale of liquor will be done through manual process.
5. Corporations/ HCRs (for foreign liquor only) shall place purchase order manually to the wholesale licensees. Bond Inspector shall issue manual TPs properly mentioning details of barcodes of cases/ bottles to be attached with particular TP. Charges of TP i.e. Rs. 100/- will be deposited by the corporations in offline mode.
6. Bond Inspectors & L-1/ L-1F licensee shall maintain the details of such stock manually and send a report in this regard to the L-1/ Permit branch on daily basis till disposal of such stock.

| S. No. | TP No. | Name of Brand | SKU (Size) in ml | Quantity | Barcode (case)/ (bottles in case of L-1F) | Details of IP through which item purchased |
|--------|--------|---------------|------------------|----------|---|--|
|        |        |               |                  |          |   |  |

At warehouse record of such stock shall be maintained as under:

| Date | Brand Name | SKU (Size) in ml | Quantity | Opening Balance | Closing Balance | Barcode (case)/ (bottles in case of L-1F) | Details of IP through which item purchased |
|------|------------|------------------|----------|-----------------|-----------------|---|--|
|      |            |                  |          |                 |                 |   |  |

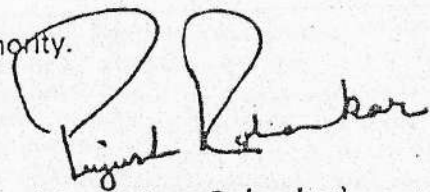
*[Handwritten signatures]*

7. Wholesale licensee shall give bill of such stock to the Corporations/ HCRs (for foreign liquor only) manually mentioning all facts as is being mentioned in system generated bills so that the corporations can make payment accordingly.
8. Corporations/ HCRs shall sell such stock manually & maintain a separate sale register on their own. Further, corporations/ HCRs shall maintain a receipt register with following details on daily basis:

| S. No. | TP No. | Name of Brand | SKU (Size) in ml | Quantity | Barcode no of bottle/case |
|--------|--------|---------------|------------------|----------|---------------------------|
|        |        |               |                  |          |                           |

9. This process of clearing out stock of ESCIMS shall be completed within 15 days.

This issues with the prior approval of Competent Authority.

  
 (Piyush Arun Rohankar)  
 Asstt. Commissioner (Excise)

Copy to :

- ✓ 1. Assistant Commissioner (IMFL)
2. Assistant Commissioner (HCR)
3. Assistant Commissioner (L-6)

Copy for Information:

- 1 PS to Commissioner (Excise)
2. PA to Dy. Commissioner (Excise)

TPN..... Pass Date.....

TP No.

**GOVT. OF NCT OF DELHI  
OFFICE OF THE EXCISE COMMISSIONER  
L-8 BLOCK, VIKAS BHAWAN, L.P. ESTATE, NEW DELHI-11002.  
FROM P-15 [RULE 33] TRANSPORT PERMIT**

**PASS FOR THE TRANSPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES.**

Note: 1. For each kind of Transport (viz Duty Paid or Duty Free) a separate Transport Pass shall be issued.

Date: .....

District: NCT OF DELHI

**A. ISSUE OF TRANSPORT PASS**

Corporation Name: .....

**A.1 Basic Particulars (each and every column has to be filled up)**

| Requisition No. & Date<br>(1) | Transport Pass No.<br>(2) | Date of Issue & Validity<br>(3) | Name and Address of Consignee or Licensee<br>(4) | Name and address of the Consignor or Licensee<br>(5) | Make of the Vehicle as specified in the registration certificate declared by the applicant<br>(6) | Make of the Vehicle as specified in the registration certificate as declared by the applicant<br>(7) | Motor Vehicle Registration No. in the registration certificate as declared by the applicant<br>(8) | Invoice No. of the consignment to be transported as declared by the consignor or Licensee<br>(9) |
|-------------------------------|---------------------------|---------------------------------|--|--|---|--|--|--|
|                               |                           |                                 |  |  |   |  |  |  |

**A.2. Description of Liquor**

| Kind of Liquor<br>(1) | Category of Liquor<br>(2) | Brand Name<br>(3) | Measure<br>(4) | Strength<br>(5) | Batch No. & Date<br>(6) | Quantity        |                      |                |
|-----------------------|---------------------------|-------------------|----------------|-----------------|-------------------------|-----------------|----------------------|----------------|
|                       |                           |                   |                |                 |                         | In Cases<br>(7) | Total Bottles<br>(8) | In B.L.<br>(9) |
|                       |                           |                   |                |                 |                         |                 |                      |                |

**Notes:**

1. Not Valid for Dry Days.
2. Transport Passes are to be prepared in duplicate. One copy to be retained by the licensee.
3. The permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed there under; terms and conditions of License and the instructions issued by the licensing authority from time to time.

**Signature & stamp of Excise Inspector**

**GOVT. OF NCT OF DELHI**  
**L. N BLOCK, VIKAS BHAWAN, I. P ESTATE, NEW DELHI-11002.**

**FROM P-14**

**PURCHASE ORDER FOR THE TRANSPORT OF PACKAGED LIQUOR (RETAIL) WITHIN NCT OF DELHI.**

|   |                         |                        |
|---|-------------------------|------------------------|
| Requisition ID No.: .....   | Requisition Date: ..... | District: NCT of Delhi |
| <p>Purchase Order No.: ..... Purchase Order Date .....</p> <p style="text-align: right;">Purchase order date Valid up to: .....</p> <hr style="border-top: 1px dotted black;"/> <p>A1. Basic Particulars</p> <p>Name and Address of Consignee or Licensee:</p><br><p>Name and Address of Consignor or Licensee:</p><br><p>Corporation Name:</p> |                         |                        |

**A.2. Description of Liquor to be Transported**

| Brand Name   | Measure (in L/ML) | Cases | Total Bottles | B.L. | P.L. |
|--------------|-------------------|-------|---------------|------|------|
|              |                   |       |               |      |      |
|              |                   |       |               |      |      |
| <b>Total</b> |                   |       |               |      |      |