

DEPARTMENT OF EXCISE ENTERTAINMENT AND LUXURY TAX  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
L & N BLCOK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No.Exc-M017/Comp no. 350159/1/2026-IMFL/ 3743-3746

Dated: 24/3/26

**CIRCULAR**

**Subject: Transition of SKU Validity and Barcode Operations for the New Excise Year i.e. 2026-27 in the eAbkari System.**

**1. Background**

With the commencement of the new Excise Year, all existing SKUs registered under the eAbkari system will undergo a validity transition. To ensure continuity of trade while maintaining proper control over new product registrations, a structured procedure is required for handling old SKUs registration of new brands, and generation of barcodes.

This SOP outlines the operational guidelines for licensees and the system behavior regarding SKU validity, brand registration, barcode generation, and handling of existing stock during the transition period.

**2. Expiry of Existing SKUs**

1. On 31.03.2026 at 23:59:59, the validity of all active SKUs will expire automatically in the system.
2. After this time, no licensee will be able to conduct trade using these SKUs unless the validity is extended through the prescribed mechanism.

**3. Brand Registration for the New Excise Year**

1. L1 Licensees will be required to register their brands in the eAbkari Portal for the new Excise Year.
2. The registration and approval of brands will be carried out through the existing workflow of the eAbkari system.

**4. Extension of Validity for Old SKUs**

1. Once a brand is approved for the same licensee in the new Excise Year, the system will automatically extend the validity of the corresponding old SKUs associated with that brand.
2. This extension will remain valid until the end of the Excise Year.

**5. Restriction on IP Placement and Barcode Generator**

1. Even if the validity of old SKUs is extended, the following activities will remain restricted
  - Placing Import Permits (IP)
  - Generation of new barcodes



2. These activities will only be permitted for newly created SKUs in the new Excise Year.

#### **6. Trading with Existing Stock**

1. Licensees will be allowed to continue trading with existing stock associated with old SKUs.
2. Such trading will be permitted only until the stock under the old SKU becomes zero.

#### **7. Creation and Usage of New SKUs**

1. All newly registered products will be assigned fresh SKU IDs
2. For these new SKUs:
  - CASE GTIN sequences will start afresh.
  - BOTTLE GTIN sequences will continue from the last generated sequence value of the previous Excise Year for the same product.
3. The GTIN associated with old SKUs will remain valid in the new Excise Year for the purpose of handling existing stock.

#### **8. Handling of Old Case/Bottle Barcodes (Mapped and Unmapped):-**

As new SKU ID will be issued in new Excise Year for all registered SKUs-

1. Old case barcodes must not be used in the new Excise Year.
2. All case barcodes must be generated afresh in the new Excise Year.

#### **9. Compliance:**

All licensees must adhere strictly to the above procedures to ensure smooth transition into the new Excise Year and to maintain proper traceability within the eAbkari system. Non-compliance may lead to operational restrictions or regulatory action as per applicable rules.

This issues with the prior approval of the Competent Authority.

  
**Assistant Commissioner (IMFL Branch)**

All the Licensees of Wholesale vend of liquor i.e. L1/L-1F/L-2

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1. PA to Commissioner (Excise), Excise Department, Delhi.
2. PA to Deputy Commissioner (Excise), Excise Department, Delhi.
3. Deputy Director (IT) with request to upload circular on Excise Department's website.
4. Guard file.