

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE COMMISSIONER OF EXCISE, ENT. AND LUXURY TAXES  
L-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI 0110002.  
No.F.10(65)/Ex./TP/Permit/ 3288

Dated: 19/10/15

ORDER

With effect from 01.08.2015, point of levy of excise duty was changed from retail outlets (Hotels, Clubs, Restaurants and Vend) to whole seller (L-1). Under the new system the excise duty is realized at Import Permit stage only. TCS has realized and freezed Excise duty to the tune of Rs. Rs.94,08,46,641/- based on stock verified by Bond Inspectors as per L-1 register.

It has been informed by IMFL branch that Excise duty on Import Permits issued prior to 01.08.2015, licensees have not deposited Excise duty and TCS has not freezed the Excise duty on such IPs.

TCS has informed that Excise Duty on stock in transit to the tune of Rs.15,95,67,073/- from 20 L-1 licensees (Copy enclosed) is to be realized. This amount excludes IPs placed by CSDs as duty from CSD is recovered at IP stage.

Therefore, following is ordered:-

- (1) No Import Permit issued prior to 1.08.2015 shall be re-validated as there is no Excise duty paid on these IPs so TCS may disable revalidation of these IPs.
- (2) in order to fully realize the Excise duty on liquor stock on which Excise duty has not been deposited, TCS is directed to deduct Excise duty and freeze the same so that same could be re-used for any other purpose. A list of 20 L-1 licensees who have to pay Excise duty to the tune of Rs.15,95,67,073/- on IPs in transit is enclosed. Interest from the date of import and date of realized at rates applicable should also be recovered
- (3) PMU is directed to check the veracity of data supplied by TCS and ensure that government revenue is collected and deposited. A certificate to this effect may also be submitted within 3 days to IMFL Branch.

( PRAVEEN MISHRA )  
Dy. Commissioner (Excise)

Dated: 19/10/15

No.f.10(4)/Ex./TP/Permit/Pt./

Copy to:

1. Project Monitoring Unit, ESCIMS, New Delhi for necessary action.
2. M/s Tata Consultancy Services, Delhi for immediate necessary action.
3. System Analyst for uploading the order in official website of Department.
4. All L-1 licensees for reconciliation of their excise duty amount with AC concerned as ordered by IMFL Branch vide their order dated 10/09/2015.
5. Assistant Commissioner (IMFL) w.r.t. to noting in file L-1(11)/Ex/IMFL/2015.  
The file is returned herewith.
6. All Assistant Commissioner (excise)
7. PS to Commissioner (Excise).
8. PA to Dy. Commissioner (Excise).

Row-Labels Warehouse Name	Sum of Excise Duty for Cases in Transit
	1148953.44
	12877401.6
A B GRAIN SPIRITS PVT. LTD.	0
AB SUGARS LTD	0
ADIE BROWON BREWERIES PVT. LTD.	8204112
ADS SPIRITS PVT. LTD.	0
ALCOBREW DISTILLERIES INDIA PVT LTD	61154664.48
ALLIED BLEND&DIST P LTD-AUG.	0
A-ONE WINERIES	108046.56
ASHOKA DISTILLERS & CHEMICAL PVT. LTD.	0
BACARDI INDIA PVT LTD	0
BACARDI INDIA PVT. LTD. (KASHIPUR)	0
BACCHUS ENTERPRISES LIMITED	0
BCL INDUSTRIES & INFRASTRUCTURE LTD	0
BEAM GLOBAL SPIRIT & WINE I P	1030717.2
BLENDWELL BOTTLERS PVT. LTD.	0
CARLESBERG INDIA P LTD	0
DEVAN MODERN BREWERIES LTD	0
EMPIRE ALCOBREV (P) LTD	0
FOUR SEASONS WINES LTD	0
FRATELLI WINES PVT. LTD.	0
GLOBUS SPIRITS LTD	293680.8
GOLDEN PRINCE WINES INDIA PVT. LTD.	0
GREAT GALLEON LTD.	0
GROVER ZAMPA VINEYARDS LTD, NASHIK	0
GROVER ZAMPA VINEYARDS LTD., BANGLORE	0
GWALIOR ALCOBREW PVT. LTD.	383329.44
GWALIOR DISTILLERIES PVT.LTD.	0
IDEAL DISTILLERIES P LTD	0
INDIA GLYCOLS LTD.	8107272
JAGATJIT IND. LTD.	59846.04
JAGPIN BREWERIES LTD.	0
JOHN DISTILLERIES PRIVATE LTD.	0
KALA AMB DISTILLERY & BREWERY PVT. LTD.	0
KESAR ENTERPRISES LTD	0
KHODAY INDIA LTD.	1950105.6
M/S BATRA BREWERIES & DISTILLERIES PVT. LTD.	0
M/S BCL INDUSTRIES & INFRASTRUCTURE LTD.	0
M/S BHATIA WINE MERCHANTS PVT. LTD.	0
M/S GEMINI DISTILLERIES(GOA)PVT. LTD.	0
M/S MOET HENNESSY INDIA PVT. LTD.	0
M/S SIMBHAOLI SPIRITS LTD	0
M/S SULA VINEYARDS PRIVATE LIMITED	0
M/S WHISKIN SPIRITS PRIVATE LTD	0
MAHOU INDIA PVT. LTD.	0
MAURYA DISTILLERS & BOTTLERS P	0

	0
MODI DISTILLERY	0
MOHAN MEAKINS LTD.	0
MOUNT SHIVALIK BREW LTD.	23893.8
N V DIST & BREW. P. LTD.	0
NATIONAL INDUSTRIAL CORPORATION LTD	0
NAYYAR ALCOBREW (PR. K.TYRES)	0
NIRVANA BIOSYS PRIVATE LIMITED	0
NUWAY ORGANIC NATURALS INDIA LTD	6873479.52
OASIS DISTILLERIES LTD (FEROZP	0
PERNOD RICARD IND P. LTD (DBAS	0
PERNOD RICARD IND. P L ( NASIK)	0
PERNOD RICARD INDIA (P) L. (B	0
PERNOD RICARD INDIA P LTD (CHOMU)	0
PILKHANI DISTILLERY & CHEMICALS WORKS (A UNIT OF SAINOV SPIR	0
PIONEER INDUSTRIES LTD	0
PRIVILEGE INDUSTRIES LTD.	0
PUNJAB EXPO BREWERIES PVT. LTD.	0
QUEEN DIST&BOTTS. P LTD. (DML)	0
QUEEN DISTILLERS & BOTTLERS (P) LTD.	0
RADICO KHAITAN LTD	0
RADICO KHAITAN LTD AT RAJASTHAN LIQUORS LTD. - DERA BASSI	0
RANA SUGAR LTD	0
REAGENT BEER & WINES LTD.	6372894.72
ROCK AND STORM DISTILLARIES PVT LTD.	4851850.8
SAB MILLER INDIA LTD	613872
SAB MILLER INDIA LTD. - UNIT PALS	0
SDU WINERY PRIVTE LIMITED	720192
SOM DISTILLERIES & BREW. LTD.	0
SUPERIOR INDUSTRIES LTD	0
SUPERIOR INDUSTRIES LTD.(BAREILLY)	9791820.48
UNITED BREWERIES LTD (UNIT BOMBAY)	696228
UNITED BREWERIES LTD (UNIT DHARUHERA)	34304712.24
UNITED BREWERIES LTD (UNIT PUNJAB)	0
UNITED BREWERIES LTD. (RAJ)	0
UNITED SPIRIT LTD (NASIK-I)	0
UNITED SPIRITS LTD (BADDI)	0
UNITED SPIRITS LTD (MEERUT)	0
UNITED SPIRITS LTD (NASIKII)	0
UNITED SPIRITS LTD (UNNAO)	0
UNITED SPIRITS LTD BANUR	0
UNITED SPIRITS LTD(UNI T ROSA)	0
UNITED SPIRITS LTD(UNIT ALWAR)	0
UNITED SPIRITS LTD.	0
UNITED SPIRITS LTD.(MANSURPUR)	0
VINAYAK DISTILLERIES PVT L	0
VIVA DHOLEN/BOLS KYNDAL	0
WAVE DISTILLERIES & BREWERIES	0

KK WINERY PVT. LTD.

0

Grand Total

159567072.7