

OFFICE OF THE COMMISSIONER, EXCISE, ENTT. & LUXURY TAX
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
L-BLOCK, VIKAS BHAWAN, NEW DELHI-110002
(CONFISCATION CELL ROOM NO. 306)

Dated: 04.12.2019

File No. Conf./Misc/2019/6521-6560

ORDER

Consequent upon recommendations of the Committee constituted with the approval of Finance Department, GNCT of Delhi to work out the modalities and framing of Standard Operating Procedure (SOP) for disposal of things liable to confiscation under section 58 & 59 of the Delhi Excise Act, 2009, the SOP for disposal of confiscated IMFL/Foreign Liquor under Rule 132(1) of Delhi Excise Rules, 2010 is as under.

1. The sample of each batch of the seized liquor shall be given by the police for testing in Excise Laboratory and/or Govt. recognized Labs within 07 days of the seizure.
2. Liquor seized by the police/EIB shall be produced by Police Station Incharge/EIB before the Assistant Commissioner (Confiscation) within 07 days of seizure.
3. Label of the confiscated IMFL/Foreign liquor will be checked by IMFL Branch to confirm the registration of the liquor in the concerned State. If the label of contraband is already approved by the concerned Excise Department that is to say that it is already legally available in the market then it shall be confirmed for disposal through L-6 licensees as provided under Rule 132(1). Otherwise, the said liquor shall be destroyed even though found fit for human consumption.
4. AC (Confiscation) after receipt of Lab report/reports, shall issue orders of confiscation of seized liquor under section 59(2) of the Delhi Excise Act, 2009.
5. AC (Confiscation) after confirmation of label and other relevant records and "fit for consumption" certificate from lab/labs, shall issue orders for disposal through L-6 Vends under Rule 132(1) of Delhi Excise Rules, 2010 or order for destruction of liquor.

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6. Assistant Commissioner (Confiscation) shall maintain roster of all the four (4) Corporations for allocation of confiscated IMFL/Foreign liquor. The roster shall be maintained on the basis of date of issue of confiscation orders.
7. The liquor shall be collected by the concerned corporation from the police station or any other place where the liquor is lying in the presence of Excise Inspector. If any breakage or difference in quantity is found, the same shall be reported by the corporation and duly verified by the Excise Inspector.
8. The delivery orders will be issued after adjusting the breakage/difference in items by the Assistant Commissioner (Confiscation).
9. The price of the confiscated liquor shall be fixed at 75% of the prevailing MRP of the brand in Delhi and if the brand is not registered in Delhi then at 75% of the prevailing MRP in the concerned State so as to make confiscated liquor competitive & attractive to the purchaser. VAT applicable on the sale of confiscated liquor shall be paid by concerned corporation and the revenue generated on the sale of confiscated liquor shall be distributed in the ratio of 85:15 between the Excise Department and the corporations respectively, after payment of VAT.
10. The payment due to Excise Department shall be deducted from the ledger of the corporation. It will be the responsibility of the corporation to fix a label on the confiscated liquor citing
“**Authorized confiscated liquor : IMFL/FL**
MRP -----
Name of the corporation-----
For sale in Delhi only.”
11. Each corporation shall designate at least two vends (one for Foreign liquor and one for IMFL) through which the confiscated liquor can be sold.



(Ranjeet Singh)
Deputy Commissioner(Excise)

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Copy to the following for information and necessary action:-

1. Special Secretary (Finance), GNCT of Delhi, Delhi Sectt. with the remarks that the power to confiscate the liquor u/s 58 & 59 of Delhi Excise Act, 2009 and disposal under rule 132 of Delhi Excise Rules, 2010 has been delegated to Assistant Commissioner (Confiscation) vide order no F.8(2)/2016/Misc/Excise/Admn/2455-2459 dated 13/07/2018.
2. Sr. GM (DSCSC)/Sr. GM (DCCWS)/Sr. GM (DSIIDC)/GM (DTTDC) with the request to designate at least two vends for sale of confiscated liquor (one for Foreign liquor & one for IMFL) and also take suitable action on point no. 7 to 11.
3. All DCP's of Delhi with the request to issue necessary directions in r/o point No. 1 & 2 to all concerned SHO's under their administrative control.
4. P.S. to Commissioner(Excise)
5. P.A to DC-I & II, Excise Department
6. All Assistant Commissioners, Excise Department
7. ACP (EIB), Excise Department
8. DCA, Excise Department
9. ~~JD.(IT), Excise Department~~
10. Incharge, TCS, Excise Department
11. Deputy Chemical Examiner, Excise Lab, Excise Department with the direction to furnish either "fit for human consumption" certificate or otherwise for the seized liquor except country liquor within 07 days of receipt of sample.

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DCO



(Ranjeet Singh)

Deputy Commissioner(Excise)