

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE COMMISSIONER EXCISE, ENTT., & LUXURY TAX  
L-BLOCK, VIKAS BAHWAN, I.P. ESTATE, NEW DELHI

No. F.1/L-10(210) IMFL/Ex./2015-16/ 2148

Dated: 11/08/2015

SHOW CAUSE NOTICE

WHEREAS, L-10 license has been granted to M/s Anirudh Bhardwaj at Shop No. 1 & 2, Ground Floor, TDI Mall, Rajouri Garden, Delhi for retail vend of liquor.

AND WHEREAS, a surprise inspection has been carried out by officers of EIB on 05.08.15, at Wok in the Clouds, III Floor, Block-A, TDI Mall, Rajouri Garden Near Vishal Cinema, New Delhi for checking the authenticity of liquor. Sh. Rajat Madan S/o Sh. Jawahar Lal Madan r/o 48/43, Road No. 43, Punjabi Bagh, West, New Delhi, host of the function produced P-10 permit No. P1003081511008649 for serving liquor at the function. Sh. Rajat Madan also produced Retail Invoice/Cash Memo/Bill serial No. 042 dated 05.08.2015 for purchase of liquor which was issued by M/s Anirudh Bhardwaj, Shop No. 1 & 2, Ground Floor, TDI Mall, Near Vishal Cinema, Rajouri Garden, New Delhi for 12 bottles of Chivas Regal 12 years, 24 bottles of Heineken Beer, 01 bottle of Sula Red Wine and 01 bottles of Sula White wine. On checking remaining 03 bottles of Chivas Regal available at the counter through scanner the image of bar code on all the bottles showed same Bar Code No. 089015220332431412208813 but on further examination it has been found the following different Bar codes on the bottles as per details given below:

1. 01 bottle of Chivas Regal – Bar Code No. 089015220332431412208814
2. 01 bottle of Chivas Regal – Bar Code No. 089015220332431412208815
3. 01 bottle of Chivas Regal – Bar Code No. 089015220332431412208816

AND WHEREAS, the scanning result of image of barcode of all three bottles showing same bar code indicates that barcode is not genuine and excise duty on these bottles have not been paid. On checking the records on ESCIMS portal it has been found that the liquor bottles having bar codes 089015220332431412208814, 089015220332431412208815 & 089015220332431412208816 were supplied to M/s Picodill bar at Rajouri Garden and M/s DSIIDC's L-6 vend at Vasant Vihar.

AND WHEREAS, Inspection teams were deputed at the places mentioned in above para. The inspection the teams have found the bottles having original barcode at vends. Hence, the licensee M/s Anirudh Bhardwaj at Shop No. 1 & 2, Ground Floor, TDI Mall, Rajouri Garden, Delhi have supplied unauthorized liquor defrauding with the excise duty and depriving the state its legitimate excise revenue violating the terms and conditions of license in violations of Section 11, 33 & 41 of Delhi Excise

Act, 2009 and Rule 11 of Delhi Excise Rules, 2010 and therefore, the licence is liable to be cancelled under Section 17 of Delhi Excise Act, 2009.

AND WHEREAS, licensee vide his statement has submitted that his manager Sh. Rakesh Kumar has been authorized to look after the vend as he has been preparing for SSC examination and interview. The plea of licensee is not tenable as per section 17 & 44 of Delhi Excise Act, the licensee is liable for action under section 17 of Delhi Excise Act, 2009 for an offence committed by his employee or his agent.

Now, therefore, I, Praveen Mishra, Deputy Commissioner (Excise) hereby direct you to show cause as to why your L-10 License may not be suspended/cancelled under Section 17 of Delhi Excise Act, 2009, on above said violations. Your reply should reach to the Deputy Commissioner (Excise) within 03 days of receipt of this notice failing which further necessary action shall be initiated as per Delhi Excise Act, 2009 and Delhi Excise Rule, 2010.

(PRAVEEN MISHRA)  
DEPUTY COMMISSIONER (EXCISE)

M/s Anirudh Bhardwaj  
Shop No. 1 & 2,  
Ground Floor,  
TDI Mall, Rajouri Garden,  
Delhi

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