

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

F.1(87)/Ex/Permit/2020-21/ 768-773

Dated: 01-10-2020.

ORDER

In supersession of all previous orders in this regard, it has been decided by the Competent Authority that the following mechanism shall be effective in case of all Transport Permits (TPs) issued w.e.f 15th October 2020 onwards (except L-6 where implementation will be effective once point of sale (POS) i.e. the vend activities are shifted to core):

- a) Purchase order will be placed at L-1/L-1F by the L-6/L-7/L-9/L-10/L-22/HCR.
- b) The L-1/L-1F will have the power to accept and/ or reject the Purchase Order placed by the L-6/L-7/L-9/L-10/L-22/HCR. If the Purchase Order is not approved by the L-1 within 2 days, the Purchase Order will be Auto-Rejected. However, in case of L-1F, if the Purchase Order is not approved by the L-1F within 7 days, the Purchase Order will be Auto-Rejected.
- c) Once the TP is generated, L-1/L-1F is bound to deliver the stock to L-6/L-7/L-9/L-10/L-22/HCR. If the TP is not printed within the stipulated time then that TP will be considered as printed and expired unexecuted.
- d) TP print date and dispatch must be the same date in case of L-1/L-1F. In case of L-1, the TP will expire at 24:00 Hrs on the same day (Print/ Dispatch date) whether it is dispatched or not. However, in case, the L-1F accepts the Purchase Order and once the TP is generated, TP will expire at 24:00 Hrs on the next day or actual expiry of Transport Permit whichever is earlier.
- e) If the stock is delivered and received through ESCIMS, only then TP is considered as executed.
- f) A receipt (specimen enclosed) with sign & stamp will be provided to L-1/L-1F by the recipient of stock as an acknowledgement. In case of refusal by the recipient to accept the stock, recipient must state in writing on receipt the reasons for non-acceptance of such stock.
- g) A screen will be available to the Bond Inspector on ESCIMS portal where all expired / unexecuted TPs of the previous day will reflect till 12:00 noon.
- h) If the stock is not delivered on TP Print/ Dispatch date, then TP is considered as non-executed (1st time) and the Bond Inspector will submit his report on a: non-executed TPs by 12:00 noon (next day) with reasons for their non execution. **First time Auto-revalidation** {with expiry at 24:00 Hrs on same day (If the next day is dry day then next



working day/ non dry day will be applicable)) shall be done at payment of 10% Excise duty involved as composition money. The composition money will be deducted as under:

1. Auto deduction from ledger balance of L-1/L-1F if it fails to deliver the stock within validity.
 2. Auto deduction from ledger balance of L-7/L-9/L-10/L-22/HCR if it fails to receive the stock through ESCIMS from L-1/L-1F.
 3. In case of L-6, the demand will be raised to the concerned Corporation.
- i) If the stock is not delivered after First Time Revalidation, then again TP is considered as non-executed (2nd time) and the Bond Inspector will submit his report on all non-executed TPs by 12:00 noon (next day) with reasons for their non execution. **Second time Auto-revalidation** {with expiry at 24:00 Hrs on same day (If the next day is dry day then next working day/ non dry day will be applicable)} shall be done at payment of 15% Excise duty involved as composition money. The composition money will be deducted as under:
1. Auto deduction from ledger balance of L-1/L-1F if it fails to deliver the stock within validity.
 2. Auto deduction from ledger balance of L-7/L-9/L-10/L-22/HCR if it fails to receive the stock through ESCIMS from L-1/L-1F.
 3. In case of L-6 the demand will be raised to the concerned Corporation.
- j) If the stock is not delivered after Second time revalidation then TP is considered non-executed (3rd time) and the Bond Inspector will submit his report by 12:00 noon (next day) with reason for non execution of TP.
1. In case of L-1/L-1F, they shall be provided with an option of Cancellation of 10 (Total ten TPs in a month) unexecuted expired TPs (Expired on third day) after Auto-deduction of 15% of Excise duty involved in the respective TPs. Stock against the cancelled TPs will be reversed in the logical inventories of respective BWH. After expiry of 11th Unexecuted TP of the same month, no new purchase order will be placed for that particular BWH & that BWH will stop generating new TPs but the Demand order (DO) placing functionality will remain continued. The defaulter must approach the Competent Authority for resumption of functionality through Permit Branch. Penalty ARN with penalty at the rate of 15% of the Excise Duty involved in respective TP will be generated by the system and approval of workflow will follow. As soon as the defaulter pays the penalty, the stopped service of the licensee will resume as per process after approval of the Competent Authority.



2. In case of L-6/L-7/L-9/L-10/L-22/HCR, there will be a provision for Auto-revalidation with expiry at 24:00 Hours on the same day (If the next day is dry day then next working day/ non dry day will be applicable) as per below:

- a) Auto-Revalidation on 3rd day at Auto-Deduction of 15% of the Excise Duty involved.
- b) Auto-Revalidation on 4th day at Auto-Deduction of 15% of the Excise Duty involved.
- c) Auto-Revalidation on 5th day at Auto-Deduction of 15% of the Excise Duty involved.
- d) Auto-Revalidation on 6th day at Auto-Deduction of 15% of the Excise Duty involved.
- e) Auto-Revalidation on 7th day at Auto-Deduction of 15% of the Excise Duty involved.

Further, after expiry of TP on the 8th day, the L-6/L-7/L-9/L-10/L-22/HCR will stop generating New Purchase Order (PO). The defaulter must approach the Competent Authority for resumption of functionality through Permit Branch. Penalty ARN will be generated by the system and approval of workflow will follow. As soon as the defaulter pays the penalty, the stopped service of the licensee will resume as per process after approval of the Competent Authority.

- k) The additional functionality to be provided to HCR only is "if one bottle of valid TP is scanned as sold, then all the stock against that particular TP will be received in the inventory of concerned Licensee".



(Sanjeev Kumar)

Dy. Commissioner (Excise)

Copy to:

1. PS to Secretary (Finance)
2. PA to Commissioner (Excise)
3. PA/PS to DC Excise-I/ DC Excise-II
4. All Licensees/Corporations/HCR
5. Sr. System Analyst with request to upload the order on Dept. Website
6. AC (ESCIMS) with request to upload the order on ESCIMS portal and implement w.e.f. 15.10.2020



(Sanjeev Kumar)

Dy. Commissioner (Excise)