

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

F.1(87)/Ex/Permit/2020-21/ 676

Dated 31.07.2020

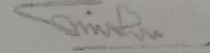
ORDER

In supersession of all previous orders in this regard it has been decided by the Commissioner (Excise) that the following will be effective in case of all Transport Permits issued w.e.f. 01 September 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 option 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/L-1F within stipulated time, the Purchase Order will be Auto-Rejected.
- c) If the L-1/L-1F accepts the Purchase Order and 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. TP print date and dispatch must be the same date. TP will expire at 24:00 Hrs on the same day (Print/ Dispatch date) whether it is dispatched or not.
- d) If the stock is delivered then TP is considered as executed.
- e) 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.
- f) A screen will be available to the Bond Inspector on ESCIMS portal where all expired TPs of the previous day will reflect till 12:00 noon.
- g) If the stock is not delivered on TP Print/ Dispatch date then TP is considered as non-executed (1) 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. **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 on 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.
- h) If the stock is not delivered after First Time Revalidation then TP is considered as non-executed (2) 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 on payment of an additional

15% Excise duty involved as composition money. The composition money will be deducted as under:

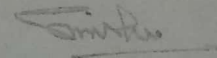
1. Auto deduction from ledger balance of L-1/L-1F if it fails to deliver the stock within validity.
 2. Auto deduction from ledger balance of L-7/L-9/L-10/L-22/HCR if it fails to receive the stock through ESCIMS from L-1/L-1F.
 3. In case of L-6 the demand will be raised to the concerned Corporation.
- i) If the stock is not delivered after Second time revalidation then TP is considered non-executed (3) and the Bond Inspector will submit his report by 12:00 noon (next day) with reason for non execution of TP. The entire functioning of defaulter licensee (either L-1/L-1F or L-6/L-7/L-9/L-10/L-22/HCR) shall be stopped. The premises of the concerned defaulter will be sealed on the same day by the Permit branch. The defaulter must approach the Licensing Authority for resumption of functionality through Permit Branch. ARN for penalty 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 and subsequent desealing of the licensee premises would be done as per direction of the Licensing Authority.



(Sandeep Mishra)
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 the request to upload the order on Department's Website
6. AC (ESCIMS) with the request to upload the order on ESCIMS portal and implement w.e.f 01.09.2020



(Sandeep Mishra)
Dy. Commissioner (Excise)