

**OFFICE OF THE COMMISSIONER OF EXCISE, ENT & 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/ 165-170

Dated: 18/07/25

**ORDER**

In supersession of all previous orders regarding TP revalidations, 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 19/07/2025 onwards.

- a) Purchase order shall be placed at L-1/L-1F/L-2 by the L-6/L-10/HCR.
- b) The L-1/L-1F/L-2 will have the power to accept and prepare consignment or reject the Purchase Order placed by the L-6/L-10/HCR. The Purchase Order is available for approval/rejection by the L-1/L-2 for 2 days after the date of placing of Purchase Order (i.e. 1+2 days). However, in case of L-1F, the Purchase Order is available for approval/rejection by the L-1F for 7 days after the date of placing of Purchase Order (i.e. 1+7 days). In the case of rejection of the Purchase order, L-1/L-1F/L-2 has to submit the reasons for the same.
- c) Once the Purchase Order is accepted by L-1/ L-1F/L-2, they are bound to deliver the stock to L-6/L-10/HCR before 22:00 Hrs of the next day. If not delivered within stipulated time then that TP will be considered as expired unexecuted (1<sup>st</sup> time).
- d) Stock will be considered as delivered by BWH at retail vends/ HCR only after inbonding of stocks and receipt of challans on eAbkari portal by the retail vends/ HCR. When the stock is delivered by the L-1/L-1F/L-2 and received by the L-6/L-10/HCR through e-Abkari portal, only then TP is considered as executed. In case of refusal by the authorized recipient to accept the stock, he must state in writing the reasons for non-acceptance of such stock on receipt.
- e) After Expiry of TP (at 1<sup>st</sup> time), all Unexecuted expired TPs will be available to the Bond Inspector in his/her login of e-Abkari for 1<sup>st</sup> revalidation till next day (04:00 pm) of the Expiry date of the TP. First time revalidation (after consideration of defaulter) with expiry at 22:00 hrs of the next day shall be done at payment of 10% of Excise duty involved as composition money.

*[Signature]*

f) If the TP is still unexecuted expired (at 2<sup>nd</sup> time) after 1st revalidation, all expired TPs will be available to the Bond Inspector in his/her login of e-Abkari for 2nd revalidation till next day (04:00 PM) of the Expiry date of the TP. Second time revalidation (after consideration of defaulter) with expiry at 22:00 hrs of the next day shall be done at payment of 10% of Excise duty involved as composition money.

g) If the TP is still unexecuted expired (at 3<sup>rd</sup> time) after 2nd revalidation, all expired TPs will be available to the Bond Inspector in his/her login of e-Abkari for cancellation (after consideration of defaulter) till next day (04:00 PM) of the Expiry date of the TP. Stock against the cancelled TPs will be reversed in the logical inventories of respective BWH. Cancellation shall be done at payment of 15% Excise duty involved as penalty from the defaulter Licensee/ Vend/ HCR.

h) If the licensee is not satisfied with the adjudication of Bond Inspector, he may appeal to SO (Permit).

i) In addition to above revalidation/ cancellation by Bond Inspector, all unexecuted expired TPs (at 2<sup>nd</sup> time) after 1st revalidation will be available to the L-1/L-1F/L-2 for cancellation till next day (04:00 PM) of the Expiry date of the TP. Cancellation shall be done at payment of 15% of Excise duty involved as penalty and stock against the TP will be reversed back in the logical inventory of the respective BWH. At this step, total 10 TPs in a calendar month can be cancelled by L-1/L-1F/L-2.

j) While revalidating TP, if the subsequent day is dry day, then TP validity will increase by number of dry days.

k) If the TP cannot be revalidated/ cancelled by the Bond Inspector due to low wallet balance, then such TPs shall be forwarded by Bond Inspectors to SO login mentioning the reason. Action on these TPs for revalidation/ cancellation with composition money or penalty will be decided by the SO (Permit) on case to case basis.

l) If no action is taken by Bond Inspector till next day (04:00 PM) of the Expiry date of the TP at any level, all such unexecuted TPs will be auto forwarded to SO (Permit) for revalidation/ cancellation as the case may be. The reason will be asked to Bond Inspector for no action taken on these TPs in writing and necessary action shall also be taken against Bond Inspector, if any, negligence is found.

*Jand*



m) If the TP expires without delivery of stocks due to reasons beyond the control of licensee (L-1/ L-1F/ L-2 or L-6/ L-10/ HCR) then, such TPs will be forwarded by the Bond Inspector to AC (Permit) with reason for revalidation/ cancellation of TP without any payment or penalty.

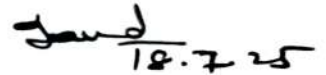
n) Daily report regarding TPs will be submitted by Bond Inspectors/ BWH/ Vends in following format: -

S No	Date	Transport Permit	Executed (Y/N)	If no, then reason for the same	No. of revalidations	Penalty paid

In case of non-reporting, the action will be taken against Bond Inspector as per service rules & against BWH/Retail Vends as per Delhi Excise Act, 2009 & Delhi Excise Rules, 2010.

o) The composition money for revalidation and penalty for cancellation will be deducted as under:

1. From ledger balance of L-1/L-1F/L-2 if it fails to deliver the stock within validity at Vend/ HCR.
2. From ledger balance of L-6/L-10/HCR if it fails to receive the stock from L-1/L-1F/L-2.

  
18.7.25

(TANVIR AHMAD)


DY. COMMISSIONER (EXCISE)

Dated:-

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

Copy to:

1. PS to ACS (Finance)
2. PS to Commissioner (Excise)
3. PA to DC( Excise)
4. All Licensees/Corporations/HCR
5. Sr. System Analyst with request to upload the order on Dept. Website
6. AC (e-Abkari) with request to upload the order on e-Abkariportal and implement w.e.f 19/07/2025.



(TANVIR AHMAD)

DY. COMMISSIONER (EXCISE)