

GNCT of Delhi
O/O The Commissioner of Excise, Entt. and Luxury tax
L & N BLOCK, Vikas Bhawan, I.P. Estate, New Delhi-110002

F. No. Exc-M011/2023-IMFL-Retail-EELTD/189281/957-964

Date 24/07/2025

CIRCULAR

It has been brought to the notice of the department that the payment related to Excise Duty is not being timely paid, by the Corporations, to the Wholesalers until the challan signed by the receiver at vend is submitted to Corporation, as a proof of delivery. The manual signing of the challan is a time consuming process against Government's stated objective of ease of doing business which also leads to undue delay of payment of Excise duty to Wholesalers.

In order to streamline the same, a functionality of Online Delivery Challan has been added at the level of retail vends/HCR which shall be generated at the time of in-bonding of the stock (through Transport Permit) at retail vends/ HCR. All the retail vends/ HCR are, therefore, directed to generate the delivery challan after receipt of stock through Transport Permit. The copy of challan, upon in-bonding of stock, will also be available at level of wholesale licensees for print.

Accordingly, Corporations are, hereby, directed to accept the online generated challan as proof of delivery for payment purpose and not to ask for manual challan from wholesalers. Further, it is clarified that online delivery challan is system generated and does not require signature.


(Tanvir Ahmad)

Deputy Commissioner (Excise)

To,

1. ACS Finance
2. All Corporations through Asstt. Commissioner (L-6)
3. All Wholesale licensees through Asstt. Commissioner (L-1)
4. All HCR Licensees through Asstt. Commissioner (HCR)
5. Joint Director (IT), with request to upload it on official website of Excise Department.
6. Nodal Officer, e-Abkari to upload it on e-Abkari Portal.

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Copy to for information:

1. PS to Commissioner (Excise)
2. PS to Dy. Commissioner (Excise)



(Tanvir Ahmad)

Deputy Commissioner (Excise)