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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9232/2023**

M/S INDO SPIRITS

..... Petitioner

Through: **Mr. Sameer Rohatgi and Mr. Kartikey Singh, Advocates.**

versus

COMMISSIONER OF EXCISE & ORS.

..... Respondents

Through: **Mr. Santosh Kumar Tripathi, Standing Counsel for GNCTD with Mr. Arun Panwar, Advocate.**

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

ORDER
09.02.2024

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1. The Petitioner has approached this Court for transfer of 1600 cases of Royal Stag Reserve Whiskey 375 from its warehouse from E-32, Okhla Phase-II, New Delhi to its another warehouse at B-230, Okhla Phase-I, New Delhi in compliance of the Order dated 13.01.2023 passed by this Court in W.P.(C) 17126/2022.
2. The facts of the case reveal that the Petitioner was L-1 wholesale licensee under the Delhi Excise Policy of 2021-22 and was engaged in the business of wholesale supply of liquor in Delhi. It is stated that in accordance with the terms and conditions of the L-1 license, the Petitioner took three warehouses on lease basis which includes the warehouse in question, i.e., E-32, Okhla Phase-II, New Delhi.



3. It is stated that in pursuance of the new policy, the Petitioner no longer holds a license for wholesale supply of liquor. It is stated that the premises have been sealed and since the Petitioner was suffering huge losses by way of rent, the Petitioner approached this Court by filing W.P.(C) 17126/2022 for transferring the stock from E-32, Okhla Phase-II, to an alternate premises.

4. This Court *vide* Order dated 13.01.2023 passed in W.P.(C) No.17126/2022 granted permission to the Petitioner to transfer 25,374 cases of liquor to be shifted from E-32, Okhla Phase-II, New Delhi to B-230, Okhla Industrial Area, Pocket A, New Delhi, under the supervision of the Excise Department.

5. It is stated that 1600 cases, which were included in the list of 25,374 cases, could not be shifted for the reason that the details of these cases were not mentioned in the list supplied to this Court. This Court has perused the visit report dated 07.03.2023. The relevant portion of the said report reads as under:-

“The bar codes of the above stocks have been scanned by the excise team from 16-02-2023 to 03-03-2023, a total of 23053 cases of IMFL (Indian Liquor stock) and 12,233 foreign liquor bottles (approx. 722 cases) have been transferred from E-32 Okhla premises to B-230 Okhla premises of M/S Indo Sprits. M/S Indo Sprits have submitted the videography for all days including soft copy for all stock transferred.

Further, stock of royal stag 375 ml of 1600 cases have been also found lying at E-32 Okhla premises. This stock of 1600 cases is not present in the Hon’ble High Court petition list and since haven’t been transferred.”



6. A perusal of the said visit report shows that the Petitioner had been permitted to transfer 25,374 cases and what has been actually transferred were 23,774 cases which means a balance of 1600 cases, are lying in the godown because of the list of these cases not being filed in this Court and the same have not been permitted to be transported from the premises being E-32, Okhla Phase-II, New Delhi to B-230, Okhla Phase-I, New Delhi.
7. In the counter affidavit filed by the Respondents, it is not the case of the Respondents that the said 1600 cases do not form a part of the 25,374 cases, which have been permitted by this Court to be transferred from E-32, Okhla Phase-II, New Delhi to B-230, Okhla Phase-I, New Delhi.
8. In view of the above, this Court does not find any impediment in permitting the Petitioner to transfer the balance 1600 cases, lying in the godown at E-32, Okhla Phase-II, New Delhi to the alternate godown, i.e., B-230, Okhla Phase-I, New Delhi.
9. The writ petition is allowed. Pending application(s), if any, stand disposed of.
10. The Respondents are directed to take all consequential steps to enable the transfer of the said stocks.

SUBRAMONIUM PRASAD, J

FEBRUARY 9, 2024

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