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

+ W.P.(C) 4155/2026, CM APPL. 20301/2026, CM APPL. 20302/2026
& CM APPL. 20303/2026

M/S PERNOD RICARD INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Puneet Agrawal, Ms. Purvi Sinha,
Ms. Ashmita Das, Mr. Chetan Kumar
Shukla, Advocates.

versus

COMMISSIONER OF EXCISE, GOVT OF NCT OF DELHI &
ORS.

.....Respondents

Through: Mr. Shiven Varma (Counsel
GNCTD), Advs. for R-1, 2 & 3.

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR KAURAV

ORDER

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01.04.2026

1. The grievance of the petitioner seems to be against respondent nos.1 and 2. The prayer is for directions to issue Electronic Verification Certificate [EVC] with respect to goods supplied by the petitioner.
2. The petitioner claims to have delivered about 38,400 bottles of whisky ('subject goods') from its warehouse in Gwalior to the warehouse of respondent no. 4 in Delhi. As per the petitioner, the supply was carried out as per the applicable State Excise Laws. The subject goods reached the warehouse of respondent no. 4, however, respondent no. 2 failed to issue the EVC due to a technical glitch on the portal of the Excise Supply Chain Information Management System. Respondent No. 4 had even filed W.P.(C)



No. 9232/2023, seeking permission to transfer the stock lying at its warehouse, including the subject goods, and the same had been disposed of by this Court on 09.02.2024, permitting the transfer to an alternative warehouse.

3. On 13.09.2025, the Excise Department of the State of Madhya Pradesh imposed a penalty of Rs. 1,09,07,190/- (Rupees One Crore Nine Lakh Seven Thousand One Hundred and Ninety only) upon the petitioner for non-furnishing of the EVC. According to the petitioner, the aforesaid penalty is on account of inaction on the part of respondent no.2.

4. The Court, however, finds that the petitioner has not raised its grievance before respondents no. 1 and 2. The same ought to have been done prior to the filing of the petition.

5. The petitioner is, therefore, granted liberty to approach respondent nos.1 and 2 by way of a proper representation enclosing all the documents. If the petitioner does so, let his application be decided with due expedition within a period of four months from the date of its receipt by the concerned authority. The petitioner be also extended an opportunity of hearing before taking any decision.

6. If the petitioner's grievance is not fully mitigated, the petitioner shall be at liberty to take recourse in accordance with law.

7. With these observations, the petition stands disposed of.

PURUSHAINDR KUMAR KAURAV, J

APRIL 1, 2026/P