

Annexures

Annexure I
(Referred to in paragraph 1.4)
Sampling Criteria

Category	License Type	Description of License Type	No of Unique Licensee (2017-21)	Sampling Criteria (Percentage selection as per Simple Random Sampling)	No. of licensees selected for detailed scrutiny	No. of licensees selected for detailed scrutiny. (After rounding)	Total licenses of selected licensee during 2017-21	Files (related to no. of licensees selected for detailed scrutiny) provided to Audit
Manufacturer and Bonded Warehouse of IMFL & FL	L1 & L31	Indian Liquor	111	10%	11.1	11	44	11
	L1F & L32	Foreign Liquor	34	10%	3.4	3	12	3
Retail vends of IMFL & FL	L7	Private Vend	87	5%	4.35	4	16	4
	L-10	Private Vend (shopping mall)	178	5%	8.9	9	36	8
	L6	Corporation Vend	385	5%	19.25	19	76	8
Hotels, Clubs and Restaurants (HCR)	L-17/16/15/28	Service of Liquor in Independent Restaurants/ Restaurants/Hotel Rooms/Clubs	1332	1%	13.32	13	52	12
Total						59	236	46

Annexure II
(Referred to in paragraph 2.2.2)
Cases with high percentage of sale without scanning

Sl. No.	Retail vend Name (L7/L10)	Sale without scanning i.e., MSR gap (in lakhs)	Sale through Scanning (in lakhs)	Percentage of sale without scanning	Duration of reporting (2019)
1	Brooks Magazines Pvt. Ltd.	10.29	0.21	98	3rd quarter
2	Vrindavan Apparels Pvt. Ltd.	12.04	0.60	95	August, September and October
3	Kavinder	10.39	2.33	82	January to December
4	Pristine Exports Pvt. Ltd.	17.10	6.61	72	January to December
5	Deep Mohan Singh Arneja	13.69	3.60	79	July to December
6	Chitaranjan Suri	7.35	1.05	88	3rd quarter
7	Fortune Plus Marketing Solutions Pvt. Ltd.	23.83	4.97	83	July to December
8	Ashok T. Gularajni	12.06	2.85	81	3rd quarter
9	Goldenline Developers Pvt. Ltd.	4.99	0.45	92	September
10	Satish Kumar Aggarwal	6.32	2.74	70	3rd quarter
11	Surinder Gupta	13.05	3.01	81	April and May
12	Glow Infocom Pvt. Ltd.	8.60	1.12	88	April and November
13	Joy Securities & Services Pvt. Ltd.	1.76	0.05	97	January

Annexure III
(Referred to in paragraph 3.2)
Common Directors (same years)

Company Group	Sl. No.	Name of common directors	DIN	Company / Licensee Name	License Type	CIN /LLPIN	Licence Issue Date	Licence Expiry Date	Original date of appointment	Date of cessation
Buddy - Veetrag	1	2018-19								
	1.1	Amit Arora	01760784	Buddy (T3 Delhi) Retail Private Limited	L10	U52590DL2008PTC178935	24 th April 2018	21 st February 2019	1 st May 2013	18 th July 2021
				Buddy(Punjab) Bottlers (P) Ltd	L1, L31	U15129PB2016PTC045550	14 th February 2019	15 th August 2019	25 th July 2016	16 th October 2020
	2	2019-20								
	2.1	Amit Arora	01760784	Buddy (T3 Delhi) Retail Private Limited	L10	U52590DL2008PTC178935	21 st February 2019	21 st February 2020	1 st May 2013	18 th July 2021
				Buddy(Punjab) Bottlers (P) Ltd	L1, L31	U15129PB2016PTC045550	25 th October 2019	25 th June 2020	25 th July 2016	16 th October 2020
Adie - AB_Grain	1	2019-20								
	1.1	Harinder Pal Singh Bhatia	00217313	Adie Broswon Breweries Pvt Ltd	L1, L31	U74120DL2010PTC200149	16 th August 2019	30 th June 2020	15 th March 2010	-
				AB Grain Spirits Pvt. Ltd..	L1, L31	U15500PB2005PTC027841	14 th January 2020	30 th June 2020	24 th August 2005	-
	1.2	Jasdeep Kaur Chadha	00096530	Adie Broswon Breweries Pvt Ltd	L1, L31	U74120DL2010PTC200149	16 th August 2019	30 th June 2020	19 th November 2012	-
				AB Grain Spirits Pvt. Ltd.	L1, L31	U15500PB2005PTC027841	14 th January 2020	30 th June 2020	19 th November 2012	-

	2	2020-21								
	2.1	Harinder Pal Singh Bhatia	00217313	Adie Broswon Breweries Pvt Ltd	L1, L31	U74120DL2010PTC200149	2 nd July 2020	31 st March 2021	15 th March 2010	-
				AB Grain Spirits Pvt. Ltd.	L1, L31	U15500PB2005PTC027841	13 th July 2020	31 th March 2021	24 th August 2005	-
	2.2	Jasdeep Kaur Chadha	00096530	Adie Broswon Breweries Pvt Ltd	L1, L31	U74120DL2010PTC200149	2 nd July 2020	31 st March 2021	19 th November 2012	-
			AB Grain Spirits Pvt. Ltd.	L1, L31	U15500PB2005PTC027841	13 th July 2020	31 st March 2021	19 th November 2012	-	
Indospirit - A2Z	1	2017-18								
	1.1	Sameer Mahandru	00860038	Indospirit Beverages Pvt.Ltd	L1, L31	U15100DL2014PTC263174	2 nd February 2018	9 th August 2018	7 th January 2014	28 th June 2019
				Indospirit Distribution Limited - New Delhi	L1F, L32	U51909DL2006PLC155940	6 th February 2018	19 th August 2018	28 th November 2006	28 th June 2019
				Indospirit Bars Pvt. Ltd.	HCR	U51220DL2014PTC263173	11 th July 2017	27 th February 2018	7 th January 2014	9 th December 2017
	1.2	Nitin Kapoor	01847324	A 2 Z Trade Links Pvt Ltd	L10	U51909DL2004PTC130377	13 th June 2017	4 th May 2018	15 th November 2007	9 th December 2017
				Indospirit Bars Pvt. Ltd.	HCR	U51220DL2014PTC263173	11 th July 2017	27 th February 2018	2 nd May 2016	12 th July 2019
	1.3	Sudarshan Lal Mahandru	02327811	Indospirit Beverages Pvt.Ltd	L1, L31	U15100DL2014PTC263174	2 nd February 2018	9 th August 2018	9 th December 2017	19 th July 2021
				Indospirit Distribution Limited - New Delhi	L1F, L32	U51909DL2006PLC155940	6 th February 2018	19 th August 2018	11 th August 2008	15 th July 2021
				Indospirit Marketing Private Limited	L1F, L32	U51228DL2014PTC262950	2 nd February 2018	18 th September 2018	9 th December 2017	9 th July 2018

	1.4	Geetika Mahandru	00860061	Indospirit Distribution Limited - New Delhi	L1F, L32	U51909DL2006PLC155940	6 th February 2018	19 th August 2018	28 th November 2006	-	
				Indospirit Marketing Private Limited	L1F, L32	U51228DL2014PTC262950	2 nd February 2018	18 th September 2018	1 st January 2014	22 nd July 2019	
				Indospirit Bars Pvt. Ltd.	HCR	U51220DL2014PTC263173	11 th July 2017	27 th February 2018	7 th January 2014	20 th February 2018	
	2	2018-19									
	2.1	Geetika Mahandru	00860061	Indospirit Marketing Private Limited DELHI	L1F, L32	U51909DL2006PLC155940	20 th August 2018	15 th August 2019	28 th November 2006	-	
				Indospirit Marketing Private Limited	L1F, L32	U51228DL2014PTC262950	19 th September 2018	15 th August 2019	1 st January 2014	22 nd July 2019	
	2.2	Rahul Taneja	08174880	Indospirit Marketing Private Limited	L1F, L32	U51228DL2014PTC262950	19 th September 2018	15 th August 2019	9 th July 2018	16 th February 2021	
				A 2 Z Trade Links Pvt Ltd	L10	U51909DL2004PTC130377	4 th May 2018	27 th February 2019	9 th July 2018	15 th September 2018	
	3	2019-20									
	3.1	Nitin Kapoor	01847324	Indospirit Marketing Private Limited	L1F, L32	U51228DL2014PTC262950	18 th October 2019	30 th June 2020	3 rd March 2020	13 th March 2021	
				Indospirit Bars Pvt. Ltd.	HCR	U51220DL2014PTC263173	1 st April 2019	31 st March 2020	2 nd May 2016	12 th July 2019	

**Annexure IV
(Referred to in paragraph 3.2)
Common Directors (Last five years)**

I. Buddy – Veetrag																
Sl. No.	Name	DIN	License Type	Company / Licensee Name	CIN / LLPIN	License Start Date	License End Date	License Start Date minus 5 years	Original date of appointment	Date of cessation	"Other" License Type of this director	"Other" Company/ Licensee Name	"Other" Company CIN / LLPIN	"Other" Company (Original date of appointment)	"Other" Company (Date of cessation)	Whether linked to "other" company in the last 5 years?
2018-19																
1																
1.1	Amit Arora	0176 0784	L1/L3 1	BUDDY(PUNJAB) BOTTLES (P) LTD	U15129PB2016PTC045550	14 th February 2019	15 th August 2019	15 th February 2014	25 th July 2016	16 th October 2020	L10	BUDDY DISTRIBUTION PVT LTD	U51228DL1989PTC035797	10 th May 2010	10 th April 2017	YES
											L10	BUDDY (T3 DELHI) RETAIL PRIVATE LIMITED	U52590DL2008PTC178935	01 st May 2013	18 th July 2021	YES
											L10	BUDDY MANTRA HOSPITALITY PRIVATE LIMITED	U93030DL2010PTC198501	29 th January 2010	25 th May 2016	YES
1.2	Ashwani Bhatia	0338 6026	L1/L3 1	BUDDY(PUNJAB) BOTTLES (P) LTD	U15129PB2016PTC045550	14 th February 2019	15 th August 2019	15 th February 2014	10 th August 2018	14 th July 2021	L10	BUDDY T1 DELHI RETAIL	U52590DL2002PTC118181	30 th May 2012	13 th December 2017	YES

												PVT. LTD.				
											L10	BUDDY MANTRA RETAIL PVT. LTD.	U52599 DL2009 PTC1955 30	25 th May 2015	29 th September 2017	YES
											L10	VEETRA G CONSTR UCTION S PVT LTD	U55100 DL2004 PTC1302 91	02 nd August 2013	24 th May 2016	YES
											L10	BUDDY MANTRA A HOSPITA LITY PRIVATE LIMITED	U93030 DL2010 PTC1985 01	14 th September 2013	25 th May 2016	YES
2019-20																
2																
2.1	Amit Arora	0176 0784	L1/L3 1	BUDDY(PUNJAB) BOTTLE RS (P) LTD	U1512 9PB20 16PTC 045550	25 th October 2019	25 th June 2020	26 th October 2014	25 th July 2016	16 th October 2020	L10	BUDDY DISTRIB UTION PVT LTD	U51228 DL1989 PTC0357 97	10 th May 2010	10 th April 2017	YES
											L10	BUDDY (T3 DELHI) RETAIL PRIVATE LIMITED	U52590 DL2008 PTC1789 35	01 st May 2013	18 th July 2021	YES

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											L10	BUDDY MANTRA HOSPITALITY PRIVATE LIMITED	U93030 DL2010 PTC1985 01	29 th January 2010	25 th May 2016	YES
2.2	Ashwani Bhatia	0338 6026	L1/L3 1	BUDDY(PUNJAB) BOTTLES (P) LTD	U1512 9PB20 16PTC 045550	25 th October 2019	25 th June 2020	26 th October 2014	10 th August 2018	14 th July 2021	L10	BUDDY T1 DELHI RETAIL PVT. LTD.	U52590 DL2002 PTC1181 81	30 th May 2012	13 th December 2017	YES
											L10	BUDDY MANTRA RETAIL PVT. LTD.	U52599 DL2009 PTC1955 30	25 th May 2015	29 th September 2017	YES
											L10	VEETRA G CONSTRUCTION S PVT LTD	U55100 DL2004 PTC1302 91	02 nd August 2013	24 th May 2016	YES
											L10	BUDDY MANTRA HOSPITALITY PRIVATE LIMITED	U93030 DL2010 PTC1985 01	14 th September 2013	25 th May 2016	YES

II. Adie-AB Grain

Sl. No.	Name	DIN	License Type	Company/ Licensee Name	CIN / LLPIN	License Start Date	License End Date	License Start Date minus 5 years	Original date of appointment	Date of cessation	"Other" License Type of <u>this director</u>	"Other" Company/ Licensee Name	"Other" Company CIN / LLPIN	"Other" Company (Original date of appointment)	"Other" Company (Date of cessation)	Whether linked to "other" company in the last 5 years?
2017-18																
1																
1.1	Harinder Pal Singh Bhatia	00217313	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	05 th January 2018	02 nd August 2018	06 th January 2013	15 th March 2010	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	24 th August 2005	-	YES
1.2	Jasdeep Kaur Chadha	00096530	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	05 th January 2018	02 nd August 2018	06 th January 2013	19 th November 2012	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	19 th November 2012	-	YES
2018-19																
2																
2.1	Harinder Pal Singh Bhatia	00217313	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	03 rd August 2018	15 th August 2019	04 th August 2013	15 th March 2010	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	24 th August 2005	-	YES

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2.2	Jasdeep Kaur Chadha	00096530	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	03 rd August 2018	15 th August 2019	04 th August 2013	19 th November 2012	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	19 th November 2012	-	YES
2019-20																
3																
3.1	Gurbir Singh Bindra	02083854	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	14 th January 2020	30 th June 2020	15 th January 2015	19 th October 2011	-	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	19 th October 2011	14 th December 2016	YES
3.2	Harinder Pal Singh Bhatia	00217313	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	14 th January 2020	30 th June 2020	15 th January 2015	24 th August 2005	-	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	15 th March 2010	-	YES
			L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	16 th August 2019	30 th June 2020	17 th August 2014	15 th March 2010	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	24 th August 2005	-	YES
3.3	Jasdeep Kaur Chadha	00096530	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500PB2005PTC027841	14 th January 2020	30 th June 2020	15 th January 2015	19 th November 2012	-	L1/L31	ADIE BROWSON BREWERIES PVT. LTD.	U74120DL2010PTC200149	19 th November 2012	-	YES

			L1/L31	ADIE BROSW ON BREWE RIES PVT. LTD.	U7412 0DL20 10PTC 200149	16 th August 2019	30 th June 2020	17 th August 2014	19 th Novemb er 2012	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500P B2005PT C027841	19 th Novemb er 2012	-	YES
2020-21																
4																
4.1	Gurbir Singh Bindra	02083854	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U1550 0PB20 05PTC 027841	13 th July 2020	31 st March 2021	15 th July 2015	19 th October 2011	-	L1/L31	ADIE BROSWO N BREWERI ES PVT. LTD.	U74120 DL2010 PTC2001 49	19 th October 2011	14 th December 2016	YES
4.2	Harinder Pal Singh Bhatia	00217313	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U1550 0PB20 05PTC 027841	13 th July 2020	31 st March 2021	15 th July 2015	24 th August 2005	-	L1/L31	ADIE BROSWO N BREWERI ES PVT. LTD.	U74120 DL2010 PTC2001 49	15 th March 2010	-	YES
		00217313	L1/L31	ADIE BROSW ON BREWE RIES PVT. LTD.	U7412 0DL20 10PTC 200149	02 nd July 2020	31 st March 2021	04 th July 2015	15 th March 2010	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500P B2005PT C027841	24 th August 2005	-	YES
4.3	Jasdeep Kaur Chadha	00096530	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U1550 0PB20 05PTC 027841	13 th July 2020	31 st March 2021	15 th July 2015	19 th Novemb er 2012	-	L1/L31	ADIE BROSWO N BREWERI ES PVT. LTD.	U74120 DL2010 PTC2001 49	19 th Novemb er 2012	-	YES

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		00096530	L1/L31	ADIE BROSW ON BREWE RIES PVT. LTD.	U7412 0DL20 10PTC 200149	02 nd July 2020	31 st March 2021	04 th July 2015	19 th Novemb er 2012	-	L1/L31	AB GRAIN SPIRITS PVT. LTD.	U15500P B2005PT C027841	19 th Novemb er 2012	-	YES
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III. Indospirit-A2Z

Sl. No.	Name	DIN	License Type	Company/ Licensee Name	CIN / LLPIN	License Start Date	License End Date	License Start Date minus 5 years	Original date of appointment	Date of cessation	"Other" License Type of this director	"Other" Company/ Licensee Name	"Other" Company CIN / LLPIN	"Other" Company (Original date of appointment)	"Other" Company (Date of cessation)	Whether linked to "other" company in the last 5 years?
2017-18																
1																
1.1	Sameer Mahandru	00860038	L1, L31	INDOSPIRIT BEVERAGES PVT.LTD	U15100DL2014PTC263174	02 nd February 2018	09 th August 2018	03 rd February 2013	07 th January 2014	28 th June 2019	HCR	INDOSPIRIT BARS PVT. LTD.	U51220DL2014PTC263173	07 th January 2014	09 th December 2017	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228DL2014PTC262950	01 st January 2014	09 th December 2017	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909DL2006PLC155940	28 th November 2006	28 th June 2019	YES
			L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909DL2006PLC155940	06 th February 2018	19 th August 2018	07 th February 2013	28 th November 2006	28 th June 2019	HCR	INDOSPIRIT BARS PVT. LTD.	U51220DL2014PTC263173	07 th January 2014	09 th December 2017	YES

											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	09 th December 2017	YES
1.2	Sudarshan Lal Mahandru	0232 7811	L1, L31	INDOSPIRIT BEVERAGES PVT.LTD	U15100 DL2014 PTC263 174	02 nd February 2018	09 th August 2018	03 rd February 2013	09 th December 2017	19 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	11 th August 2008	15 th July 2021	YES
			L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	06 th February 2018	19 th August 2018	07 th February 2013	11 th August 2008	15 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
			L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	02 nd February 2018	18 th September 2018	03 rd February 2013	09 th December 2017	09 th July 2018	L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	11 th August 2008	15 th July 2021	YES
1.3	Geetika Mahandru	0086 0061	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	02 nd February 2018	18 th September 2018	03 rd February 2013	01 st January 2014	22 nd July 2019	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	20 th February 2018	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	28 th November 2006	-	YES

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			L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	06 th February 2018	19 th August 2018	07 th February 2013	28 th November 2006	-	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	20 th February 2018	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	22 nd July 2019	YES
2018-19																
2																
2.1	Sameer Mahandru	0086 0038	L1, L31	INDOSPIRIT BEVERAGES PVT.LTD	U15100 DL2014 PTC263 174	10 th August 2018	15 th August 2019	11 th August 2013	07 th January 2014	28 th June 2019	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	09 th December 2017	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	09 th December 2017	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	28 th November 2006	28 th June 2019	YES
			L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	20 th August 2018	15 th August 2019	21 st August 2013	28 th November 2006	28 th June 2019	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	09 th December 2017	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	09 th December 2017	YES

2.2	Sudarshan Lal Mahandru	0232 7811	L1, L31	INDOSPIR IT BEVERAGES PVT.LTD	U15100 DL2014 PTC263 174	10 th August 2018	15 th August 2019	11 th August 2013	09 th December 2017	19 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	11 th August 2008	15 th July 2021	YES
			L1F, L32	INDOSPIR IT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	20 th August 2018	15 th August 2019	21 st August 2013	11 th August 2008	15 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
2.3	Geetika Mahandru	0086 0061	L1F, L32	INDOSPIR IT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	19 th September 2018	15 th August 2019	20 th September 2013	01 st January 2014	22 nd July 2019	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	20 th February 2018	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	28 th November 2006	-	YES
			L1F, L32	INDOSPIR IT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	20 th August 2018	15 th August 2019	21 st August 2013	28 th November 2006	-	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	20 th February 2018	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	22 nd July 2019	YES

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2.4	Rahul Taneja	0817 4880	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	19 th September 2018	15 th August 2019	20 th September 2013	09 th July 2018	16 th February 2021	L10	A 2 Z TRADE LINKS PVT LTD	U51909D L2004PT C130377	09 th July 2018	15 th September 2018	YES
2019-20																
3																
3.1	Nitin Kapoor	0184 7324	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	18 th October 2019	30 th June 2020	19 th October 2014	03 rd March 2020	13 th March 2021	L10	A 2 Z TRADE LINKS PVT LTD	U51909D L2004PT C130377	15 th November 2007	09 th December 2017	YES
											HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	02 nd May 2016	12 th July 2019	YES
3.2	Sudarshan Lal Mahandru	0232 7811	L1, L31	INDOSPIRIT BEVERAGES PVT.LTD	U15100 DL2014 PTC263 174	20 th August 2019	30 th June 2020	21 st August 2014	09 th December 2017	19 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	11 th August 2008	15 th July 2021	YES
			L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	30 th September 2019	30 th June 2020	01 st October 2014	11 th August 2008	15 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES

3.3	Geetika Mahandru	0086 0061	L1F, L32	INDOSPIR IT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	30 th September 2019	30 th June 2020	01 st October 2014	28 th November 2006	-	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	20 th February 2018	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	22 nd July 2019	YES
3.4	Rahul Taneja	0817 4880	L1F, L32	INDOSPIR IT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	18 th October 2019	30 th June 2020	19 th October 2014	09 th July 2018	16 th February 2021	L10	A 2 Z TRADE LINKS PVT LTD	U51909D L2004PT C130377	09 th July 2018	15 th September 2018	YES
2020-21																
4																
4.1	Nitin Kapoor	0184 7324	L1F, L32	INDOSPIR IT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	17 th July 2020	31 st March 2021	19 th July 2015	03 th March 2020	13 th March 2021	L10	A 2 Z TRADE LINKS PVT LTD	U51909D L2004PT C130377	15 th November 2007	09 th December 2017	YES
											HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	02 nd May 2016	12 th July 2019	YES
4.2	Sudarshan Lal Mahandru	0232 7811	L1, L31	INDOSPIR IT BEVERAGES PVT.LTD	U515100 DL2014 PTC263 174	04 th July 2020	31 st March 2021	06 th July 2015	09 th December 2017	19 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
											L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909D L2006PL C155940	11 th August 2008	15 th July 2021	YES

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			L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	16 th July 2020	31 st March 2021	18 th July 2015	11 th August 2008	15 th July 2021	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	09 th December 2017	09 th July 2018	YES
4.3	Geetika Mahandru	0086 0061	L1F, L32	INDOSPIRIT DISTRIBUTION LIMITED - NEW DELHI	U51909 DL2006 PLC155 940	16 th July 2020	31 st March 2021	18 th July 2015	28 th November 2006	-	HCR	INDOSPIRIT BARS PVT. LTD.	U51220D L2014PT C263173	07 th January 2014	20 th February 2018	YES
											L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228D L2014PT C262950	01 st January 2014	22 nd July 2019	YES
4.4	Rahul Taneja	0817 4880	L1F, L32	INDOSPIRIT MARKETING PRIVATE LIMITED	U51228 DL2014 PTC262 950	17 th July 2020	31 st March 2021	19 th July 2015	09 th July 2018	16 th February 2021	L10	A 2 Z TRADE LINKS PVT LTD	U51909D L2004PT C130377	09 th July 2018	15 th September 2018	YES

Annexure V
(Referred to in paragraph 3.2)
Suspected Multiple Retail Licenses

Group No.	Year	Licence Type	Licence ID	Licensee ID	Licensee Name	Licensee Address	Payee Code
1	2019-20	L7	L7/2003/000026	9VG1	Vinod Garg	Shop No-07, DDA Market Ground Floor, block & Pocket Bc, Csc Shalimar Bagh, New Delhi - 110088	5200031
	2019-20	L7	L7/2004/000038	9VG3	Vinod Garg	Shop No A1/6, Bhajanpura, Wazirabad Road, New Delhi - 110053	5200038
	2019-20	L7	L7/2004/000039	9VG4	Vinod Garg	17, 18 & 19 Asian Market Push Vihar, MB Road, New Delhi - 110017	5200039
2	2019-20	L7	L7/2004/000040	9SC3	Shymlee Chandel	Shop No.G-1, G-2, Nidhi Plaza, Gulabi Bagh, New Delhi - 110052	5200040
	2019-20	L7	L7/2003/000029	9SC1	Shyamlee Chandel 1	Shop No-29, Hudson Lines, Kingsway Camp, New Delhi - 110009	5200027
	2019-20	L7	L7/2003/000030	9SC2	Shyamlee Chandel 2	5419, Aarya Samaj Road, Karol Bagh, New Delhi - 110005	5200028
3	2019-20	L7	L7/2003/000012	9RD1	Ram Diya 1	Plot No. 2/724, Babarpur Road, Shahdara, New Delhi - 110032	5200020
	2019-20	L7	L7/2003/000024	9RD2	Ramdiya2	G-3 & G-4 Ground Floor, 2286-87, Arya Samaj Road Karol Bagh, Delhi- 110005	5200021
4	2019-20	L7	L7/2004/000044	9BPH	Braham Prakash	Shop No-2,5,6, Ground Floor, Durga Complex, Plot No.-11, Lsc Pkt-B, Mayur Vihar, Delhi - 110091	5200045
	2019-20	L7	L7/2004/000042	9BPR	Braham Prakash	Shop No A-2, Part-2 Kh No. 571, Rajpark Main Sultanpur Road, Sultanpuri, New Delhi - 110086	5200043
5	2019-20	L10	L10/2015/03002	PV02881	Manoj Kumar	Sop No. 2 & 2a Situated On Ground Floor-Mall Plot No A-1, Netaji Subhash Place Pitampura, Delhi - 110034	PV02728
	2019-20	L10	L10/2016/03396	PV03217	Manoj Kumar	Shop No.G-41,42, W Mall, Plot No-9, Mangalam Place, Sector-3 Rohini, Delhi-110085	PV04220

**Annexure VI
(Referred to in paragraph 4.2.1)**

Decline in Excise Revenue due to discretionary increase in EDP and resultant decline in sale

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
1	Mohan Gold water	Carls Elephant S.S. Beer (650 ML)	650 (bottle*12)	2017-18	461	488.58	24.43	43.00	68.51	1,62,206	19,46,472
		Carls Elephant S.S. Beer (650 ML)		2018-19	525	560.79	28.04	49.32	78.09	74,505	8,94,060
		Carls Elephant S.S. Beer (650 ML)		2019-20	525	560.79	28.04	49.32	78.09	55321	6,63,852
		Carls Elephant S.S. Beer (500 ML Can)	500 (Can*24)	2017-18	724	760.77	38.04	33.41	54.25	72,998	17,51,952
		Carls Elephant S.S. Beer (500 ML Can)		2018-19	857	906.38	45.32	39.78	63.78	26,901	6,45,624
		Cals Elephant S.S. Beer (500 ML Can)		2019-20	857	906.38	45.32	39.78	63.78	21,828	5,23,872

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv + xv)	MRP (in ₹) per bottle	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
13,33,52,796.72	39,62,692.58			39,62,692.58	140		
6,98,17,145.40	20,89,120.20	47,68,320.00	2,68,963.05	68,57,440.20	160	6,35,35,651.32	28,94,747.62
5,18,40,202.68	15,51,200.84	35,40,544.00	1,99,708.81	50,91,744.84	160	8,15,12,594.04	11,29,052.26
9,50,43,396.00	27,76,843.92			27,76,843.92	110		
4,11,77,898.72	12,19,153.32	35,77,833.00	1,95,839.28	47,96,986.32	130	5,38,65,497.28	20,20,142.40
3,34,12,556.16	9,89,244.96	29,03,124.00	1,58,907.84	38,92,368.96	130	6,16,30,839.84	11,15,525.04

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Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
2	Empire Alcobrew	Old Habbit Vodka	750 (bottle* 12)	2018-19	1,088	1,147.59	57.38	100.66	179.21	42,653	5,11,836
				2019-20	1,277	1,337.16	66.86	117.25	192.63	35,464	4,25,568
		Old Habbit XXX Rum	750 (bottle* 12)	2017-18	899	956.34	47.82	83.93	165.95	94,537	11,34,444
				2018-19	993	1,052.31	52.62	92.33	172.53	54,793	6,57,516
				2019-20	1,135	1,194.73	59.74	104.79	182.58	66,753	80,1036

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+xv)	MRP (in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
9,17,26,129.56	24,47,429.14			24,47,429.14	360		
8,19,77,163.84	23,71,123.04	67,02,696.00	3,36,198.72	90,73,819.04	400	97,48,965.72	66,26,389.90
18,82,60,981.80	45,20,759.34			45,20,759.34			
11,34,41,235.48	28,83,207.66	51,50,542.00	2,63,006.40	80,33,749.66	340	7,48,19,746.32	35,12,990.32
14,62,53,152.88	39,87,824.22	1,57,53,708.00	7,95,695.76	1,97,41,532.22	370	4,20,07,828.92	1,52,20,772.88

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
3	ADS Spirits	THE GENERATION DELUXE BLENDED WHISKY_ TGDB	750 ml(bottle *12)	2018-19	2,967	3,035.90	151.79	265.89	309.11	4,656	55,872
				2019-20	3,262	3,325.11	166.26	291.2	325.47	1,768	21,216
		ROYAL GREEN DELUXE BLENDED WHISKY_ RGD	750 ml(bottle *12)	2018-19	1,321	1,384.96	69.25	121.43	195.95	10,89,501	1,30,74,012
				2019-20	1,518	1,575.88	78.79	138.14	209.23	10,69,033	1,28,28,396
		Double Blue premium Blended Whisky	750 ml(bottle *12)	2017-18	943	1,004.15	50.21	88.11	169.27	42,100	5,05,200
				2018-19	989	1,051.96	52.6	92.3	172.57	33,129	3,97,548
				2019-20	1,328	1,385.31	69.27	121.46	195.92	18,705	2,24,460
		Episode Superior Grain Whisky	750 ml(bottle *12)	2017-18	706	766.43	38.32	67.31	152.56	47,847	5,74,164
				2018-19	752	814.25	40.71	71.5	155.87	51,066	6,12,792
		2019-20	806	861.74	43.09	75.65	159.22	43,629	5,23,548		

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+ xv)	MRP(in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
1,72,70,593.92	7,06,734.24			7,06,734.24	750		
69,05,171.52	2,93,947.68	5,21,560.00	25,582.96	8,15,507.68	800	1,03,65,422.40	1,08,773.44
2,56,18,52,651.40	7,54,47,944.25			7,54,47,944.25	410		
2,68,40,85,295.08	8,42,29,110.07	21,05,99,501.00	1,01,98,574.82	29,48,28,611.07	450	-12,22,32,643.68	21,93,80,666.82
8,55,15,204.00	21,13,841.00			21,13,841.00	330		
6,86,04,858.36	17,42,585.40	15,23,934.00	79,178.31	32,66,519.40	340	1,69,10,345.64	11,52,678.40
4,39,76,203.20	12,95,695.35	72,01,425.00	3,56,517.30	84,97,120.35	450	4,15,39,000.80	63,83,279.35
8,75,94,459.84	18,33,497.04			18,33,497.04	280		
9,55,15,889.04	20,78,896.86	23,49,036.00	1,22,047.74	44,27,932.86	290	-79,21,429.20	25,94,435.82
8,33,59,312.56	18,79,973.61	43,62,900.00	2,08,110.33	62,42,873.61	300	42,35,147.28	44,09,376.57

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
4	Buddy (Punjab) Bottlers	Director's Special Black Deluxe Whisky	750 ml(bottle*12)	2018-19	900	956.30	47.81	83.93	165.95	2722	32664
				2019-20	1043	1,099.55	54.98	96.46	175.92	7219	86628

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+ xv)	MRP (in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
54,20,590.80	1,30,138.82			1,30,138.82	320		
1,52,39,597.76	3,96,900.62	10,32,317.00	51,760.23	14,29,217.62	350	-98,19,006.96	12,99,078.80

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Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)	
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)	
5	N V Distilleries	Party Special Rare Whisky	750 ml(bottle*12)	2017-18	758	814.06	40.7	71.48	155.89	4,73,217	56,78,604	
				2018-19	805	861.2	43.06	75.6	159.28	4,06,352	48,76,224	
				2019-20	948	1,004.63	50.23	88.15	169.22	3,10,166	37,21,992	
		Party Special Platinum Whisky	750 ml(bottle*12)	2017-18	948	1,004.63	50.23	88.15	169.22	4,68,807	56,25,684	
				2018-19	1,043	1,099.9	55	96.49	175.88	5,19,404	62,32,848	
				2019-20	1,138	1,195.2	59.76	104.83	182.53	4,25,902	51,10,824	
		Blue Moon Premium Vodka	750 ml(bottle*12)	2017-18	948	1,004.63	50.23	88.15	169.22	64,262	7,71,144	
				2018-19	1,090	1,147.05	57.35	100.62	179.26	41,277	4,95,324	
				2019-20	1,280	1,337.62	66.88	117.29	192.58	26,960	3,23,520	
		Blue Moon Premium Duet Lime N Gin	750 ml(bottle*12)	2017-18	948	1,004.63	50.23	88.15	169.22	1,06,974	12,83,688	
				2018-19	1,090	1,147.05	57.35	100.62	179.26	47,951	5,75,412	
				2019-20	1,280	1,337.62	66.88	117.29	192.58	20,743	2,48,916	
		Crazy Romeo Deluxe Rum	750 ml(bottle*12)	2017-18	948	1,004.63	50.23	88.15	169.22	4,496	53,952	
				2018-19	1,090	1,147.05	57.35	100.62	179.26	18,517	2,22,204	
				2019-20	1,280	1,337.62	66.88	117.29	192.58	17,661	2,11,932	
		Discovery Elite Whisky	750 ml(bottle*12)	2018-19	1,328	1,385.77	69.29	121.5	195.87	1,27,109	15,25,308	
		2019-20	1,517	1,575.33	78.77	138.09	209.29	1,24,331	14,91,972			
Blue Moon Premium Extra Dry Gin	750 ml(bottle*12)	2018-19	3,261	3,324.57	166.23	291.15	325.52	1,885	22,620			
		2019-20	4,412	4,479.02	223.95	392.16	391.17	1568	18,816			

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+xv)	MRP (in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
88,52,37,577.56	1,92,59,931.90			1,92,59,931.90	290		
77,66,84,958.72	1,74,97,517.12	1,90,98,544.00	9,58,990.72	3,65,96,061.12	300	10,85,52,618.84	1,73,36,129.22
62,98,35,486.24	1,55,79,638.18	5,89,31,540.00	29,55,881.98	7,45,11,178.18	330	25,54,02,091.32	5,52,51,246.28
95,19,78,246.48	2,35,48,175.61			2,35,48,175.61	330		
1,09,62,33,306.24	2,85,67,220.00	4,93,43,380.00	24,77,557.08	7,79,10,600.00	350	-14,42,55,059.76	5,43,62,424.39
93,28,78,704.72	2,54,51,903.52	8,09,21,380.00	40,58,846.06	10,63,73,283.52	370	1,90,99,541.76	8,28,25,107.91
13,04,92,987.68	32,27,880.26			32,27,880.26	330		
8,87,91,780.24	23,67,235.95	58,61,334.00	2,93,892.24	82,28,569.95	360	4,17,01,207.44	50,00,689.69
6,23,03,481.60	18,03,084.80	89,50,720.00	4,48,884.00	1,07,53,804.80	400	6,81,89,506.08	75,25,924.54
21,72,25,683.36	53,73,304.02			53,73,304.02	330		
10,31,48,355.12	27,49,989.85	68,09,042.00	3,41,411.12	95,59,031.85	360	11,40,77,328.24	41,85,727.83
4,79,36,243.28	13,87,291.84	68,86,676.00	3,45,370.95	82,73,967.84	400	16,92,89,440.08	29,00,663.82
91,29,757.44	2,25,834.08			2,25,834.08	330		
3,98,32,289.04	10,61,949.95	26,29,414.00	1,31,841.04	36,91,363.95	360	-3,07,02,531.60	34,65,529.87
4,08,13,864.56	11,81,167.68	58,63,452.00	2,94,055.65	70,44,619.68	400	-3,16,84,107.12	68,18,785.60
29,87,62,077.96	88,07,382.61			88,07,382.61	410		
31,22,54,819.88	97,93,552.87	2,34,98,559.00	11,78,657.88	3,32,92,111.87	450	-1,34,92,741.92	2,44,84,729.26
73,63,262.40	3,13,343.55			3,13,343.55	800		
73,60,254.72	3,51,153.60	18,04,768.00	90,504.96	21,55,921.60	1000	3,007.68	18,42,578.05

Performance Audit on Regulation and Supply of Liquor in Delhi

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
6	Rock & Storm	Dennis Special Whisky	750 ml(bottle*12)	2017-18	948	1,004.35	50.22	88.13	169.24	9,47,325	1,13,67,900
				2018-19	1,043	1,099.64	54.98	96.47	175.91	8,11,205	97,34,460
				2019-20	1,138	1,194.92	59.75	104.81	182.56	6,38,645	76,63,740
		Revolution Original Vodka	750 ml(bottle*12)	2017-18	901	957.21	47.86	84.01	165.86	41,663	4,99,956
				2018-19	1,090	1,146.78	57.34	100.59	179.29	24,688	2,96,256
				2019-20	1,280	1,337.35	66.87	117.27	192.61	15,337	1,84,044
		Revolution Green Apple Vodka	750 ml(bottle*12)	2017-18	901	957.21	47.86	84.01	165.86	39,955	4,79,460
				2018-19	1,090	1,146.78	57.34	100.59	179.29	27,007	3,24,084
				2019-20	1,280	1,337.35	66.87	117.27	192.61	13,491	1,61,892
		Revolution Duet Gin N Lime	750 ml(bottle*12)	2017-18	901	957.21	47.86	84.01	165.86	27,105	3,25,260
				2018-19	1,090	1,146.78	57.34	100.59	179.29	16,743	2,00,916
				2019-20	1,280	1,337.35	66.87	117.27	192.61	4,808	57,696
		Revolution Premium XXX Rum	750 ml(bottle*12)	2017-18	901	957.21	47.86	84.01	165.86	23,811	2,85,732
				2018-19	1,090	1,146.78	57.34	100.59	179.29	11,551	1,38,612
				2019-20	1,138	1,194.92	59.75	104.81	182.56	10,588	1,27,056
Big Boss Premium Whisky	750 ml(bottle*12)	2017-18	758	813.78	40.69	71.46	155.92	1,18,064	14,16,768		
		2018-19	806	861.93	43.1	75.67	159.2	1,32,911	15,94,932		

			2019-20	948	1,004.35	50.22	88.13	169.24	98,772	11,85,264
	Blue Eyes Pure Grain Vodka	750 ml(bottle*12)	2018-19	1,280	1,337.35	66.87	117.27	192.61	20,041	2,40,492
			2019-20	1,518	1,576.06	78.8	138.16	209.21	16,716	2,00,592
	Blue Eyes Green Apple Flavoured Vodka	750 ml(bottle*12)	2018-19	1,470	1,527.92	76.4	133.94	205.94	19,231	2,30,772
			2019-20	1,708	1,766.63	88.33	154.83	222.53	19,088	2,29,056

Performance Audit on Regulation and Supply of Liquor in Delhi

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+xv)	MRP(in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
1,92,39,03,396.00	4,75,74,661.50			4,75,74,661.50	330		
1,71,23,88,858.60	4,46,00,050.90	7,70,64,475.00	38,61,335.80	12,16,64,525.90	350	21,15,14,537.40	7,40,89,864.40
1,39,90,92,374.40	3,81,59,038.75	12,13,42,550.00	60,86,286.85	15,95,01,588.75	370	52,48,11,021.60	11,19,26,927.25
8,29,22,702.16	19,93,991.18			19,93,991.18	320		
5,31,15,738.24	14,15,609.92	46,66,032.00	2,34,042.24	60,81,641.92	360	2,98,06,963.92	40,87,650.74
3,54,48,714.84	10,25,585.19	58,12,723.00	2,91,556.37	68,38,308.19	400	4,74,73,987.32	48,44,317.01
7,95,23,235.60	19,12,246.30			19,12,246.30	320		
5,81,05,020.36	15,48,581.38	51,04,323.00	2,56,026.36	66,52,904.38	360	2,14,18,215.24	47,40,658.08
3,11,82,018.12	9,02,143.17	51,13,089.00	2,56,463.91	60,15,232.17	400	4,83,41,217.48	41,02,985.87
5,39,47,623.60	12,97,245.30			12,97,245.30	320		
3,60,22,229.64	9,60,043.62	31,64,427.00	1,58,723.64	41,24,470.62	360	1,79,25,393.96	28,27,225.32
1,11,12,826.56	3,21,510.96	18,22,232.00	91,400.08	21,43,742.96	400	4,28,34,797.04	8,46,497.66
4,73,91,509.52	11,39,594.46			11,39,594.46	320		
2,48,51,745.48	6,62,334.34	21,83,139.00	1,09,503.48	28,45,473.34	360	2,25,39,764.04	17,05,878.88
2,31,95,343.36	6,32,633.00	25,09,356.00	1,25,891.32	31,41,989.00	370	2,41,96,166.16	20,02,394.54
22,09,02,466.56	48,04,024.16			48,04,024.16	290		
25,39,13,174.40	57,28,464.10	63,79,728.00	3,20,315.51	1,21,08,192.10	300	-3,30,10,707.84	73,04,167.94
20,05,94,079.36	49,60,329.84	1,87,66,680.00	9,41,297.16	2,37,27,009.84	330	2,03,08,387.20	1,89,22,985.68
4,63,21,164.12	13,40,141.67			13,40,141.67	400		
4,19,65,852.32	13,17,220.80	39,78,408.00	1,99,421.88	52,95,628.80	450	43,55,311.80	39,55,487.13
4,75,25,185.68	14,69,248.40			14,69,248.40	440		
5,09,71,831.68	16,86,043.04	45,42,944.00	2,27,719.84	62,28,987.04	490	-34,46,646.00	47,59,738.64

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
7	United Breweries	Kingfisher Premier Lager Beer	650 ml(bottle*12)	2017-18	333	342.88	17.14	30.25	49.45	7,91,489	94,97,868
				2018-19	406	416.1	20.8	36.66	58.94	6,74,272	80,91,264
				2019-20	406	416.1	20.8	36.66	58.94	5,15,976	61,91,712

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+ xv)	MRP(in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
46,96,69,572.60	1,35,66,121.46			1,35,66,121.46	100		
47,68,99,100.16	1,40,24,857.60	4,92,21,856.00	24,67,835.52	6,32,46,713.60	120	-72,29,527.56	4,96,80,592.14
36,49,39,505.28	1,07,32,300.80	3,76,66,248.00	18,88,472.16	4,83,98,548.80	120	10,47,30,067.32	3,48,32,427.34

Performance Audit on Regulation and Supply of Liquor in Delhi

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
8	Bacardi	Bacardi Apple Deluxe Original Apple Rum	750 ml(bottle*12)	2017-18	2,176	2,242.44	112.12	196.46	255.92	4,313	51,756
				2018-19	2,366	2,433.01	121.65	213.14	269.23	4,403	52,836
				2019-20	2,698	2,766	138.3	242.28	292.59	4,634	55,608
		Bacardi Limon deluxe Original Citrus Rum	750 ml(bottle*12)	2017-18	2,176	2,242.44	112.12	196.46	255.92	15,625	1,87,500
				2018-19	2,366	2,433.01	121.65	213.14	269.23	19,108	2,29,296
				2019-20	2,698	2,766	138.3	242.28	292.59	23,709	2,84,508
		Bacardi Orange Deluxe Original Orange Rum	750 ml(bottle*12)	2017-18	2,176	2,242.44	112.12	196.46	255.92	3,678	44,136
				2018-19	2,366	2,433.01	121.65	213.14	269.23	3,767	45,204
				2019-20	2,698	2,766	138.3	242.28	292.59	3,848	46,176
		Bacardi Carta Blanca Superior White Rum	750 ml(bottle*12)	2018-19	2,602	2,670.99	133.55	233.96	285.92	27,049	3,24,588
				2019-20	2,697	2,766.27	138.31	242.3	292.57	28,867	3,46,404
		Bacardi Black Original Premium Crafted Rum	750 ml(bottle*12)	2018-19	1,273	1,338	66.9	117.32	192.55	35,692	4,28,304
				2019-20	1,368	1,433.28	71.66	125.66	199.21	58,245	6,98,940
		Bacardi Carta Oro Superior Gold Rum	750 ml(bottle*12)	2018-19	2,744	2,813.41	140.67	246.42	295.97	1,788	21,456
				2019-20	2,851	2,920.73	146.04	255.81	302.52	1,875	22,500
		Bacardi Premium + Cranberry	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	9,556	2,29,344

			2019-20	680	688.6	34.43	30.25	49.45	8,191	1,96,584
	Bacardi Premium + Lemonade	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	5,581	1,33,944
			2019-20	680	688.6	34.43	30.25	49.45	4,485	1,07,640
	Bacardi Premium + Cola	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	4,234	1,01,616
			2019-20	680	688.6	34.43	30.25	49.45	2,404	57,696
	Bacardi Premium + Orange	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	7,102	1,70,448
			2019-20	680	688.6	34.43	30.25	49.45	5,852	1,40,448
	Breezer Premium Blackberry Crush	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	19,546	4,69,104
			2019-20	680	688.6	34.43	30.25	49.45	16,010	3,84,240
	Breezer Premium Blueberry	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	12,752	3,06,048
			2019-20	680	688.6	34.43	30.25	49.45	11,328	2,71,872
	Breezer Premium Jamaican Passion	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	26,091	6,26,184
			2019-20	680	688.6	34.43	30.25	49.45	22,572	5,41,728
	Breezer Premium Tropical Cranberry	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	36032	864768
			2019-20	680	688.6	34.43	30.25	49.45	30438	730512
	Breezer Premium Tropical Orange	275 ml(bottle*24)	2018-19	643	651.49	32.57	28.63	47.1	20,860	5,00,640
			2019-20	680	688.6	34.43	30.25	49.45	19,159	4,59,816

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+xv)	MRP (in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
1,32,45,395.52	4,83,573.56			4,83,573.56	590		
1,42,25,036.28	5,35,624.95	8,36,570.00	41,960.59	13,72,194.95	630	-9,79,640.76	8,88,621.39
1,62,70,344.72	6,40,882.20	24,18,948.00	1,21,318.12	30,59,830.20	700	-30,24,949.20	25,76,256.64
4,79,85,000.00	17,51,875.00			17,51,875.00	590		
6,17,33,362.08	23,24,488.20	36,30,520.00	1,82,099.24	59,55,008.20	630	-1,37,48,362.08	42,03,133.20
8,32,44,195.72	32,78,954.70	1,23,76,098.00	6,20,701.62	1,56,55,052.70	700	-3,52,59,195.72	1,39,03,177.70
1,12,95,285.12	4,12,377.36			4,12,377.36	590		
1,21,70,272.92	4,58,255.55	7,15,730.00	35,899.51	11,73,985.55	630	-8,74,987.80	7,61,608.19
1,35,10,635.84	5,32,178.40	20,08,656.00	1,00,740.64	25,40,834.40	700	-22,15,350.72	21,28,457.04
9,28,06,200.96	36,12,393.95			36,12,393.95	680		
10,13,47,418.28	39,92,594.77	27,42,365.00	1,37,406.92	67,34,959.77	700	-85,41,217.32	31,22,565.82
8,24,69,935.20	23,87,794.80			23,87,794.80	400		
13,92,35,837.40	41,73,836.70	55,33,275.00	2,77,246.20	97,07,111.70	420	-5,67,65,902.20	73,19,316.90
63,50,332.32	2,51,517.96			2,51,517.96	710		
68,06,700.00	2,73,825.00	2,00,625.00	10,068.75	4,74,450.00	730	-4,56,367.68	2,22,932.04
1,08,02,102.40	3,11,238.92			3,11,238.92	95		
97,21,078.80	2,82,016.13	3,03,067.00	15,235.26	5,85,083.13	100	10,81,023.60	2,73,844.21

63,08,762.40	1,81,773.17			1,81,773.17	95		
53,22,798.00	1,54,418.55	1,65,945.00	8,342.10	3,20,363.55	100	9,85,964.40	1,38,590.38
47,86,113.60	1,37,901.38			1,37,901.38	95		
28,53,067.20	82,769.72	88,948.00	4,471.44	1,71,717.72	100	19,33,046.40	33,816.34
80,28,100.80	2,31,312.14			2,31,312.14	95		
69,45,153.60	2,01,484.36	2,16,524.00	10,884.72	4,18,008.36	100	10,82,947.20	1,86,696.22
2,20,94,798.40	6,36,613.22			6,36,613.22	95		
1,90,00,668.00	5,51,224.30	5,92,370.00	29,778.60	11,43,594.30	100	30,94,130.40	5,06,981.08
1,44,14,860.80	4,15,332.64			4,15,332.64	95		
1,34,44,070.40	3,90,023.04	4,19,136.00	21,070.08	8,09,159.04	100	9,70,790.40	3,93,826.40
2,94,93,266.40	8,49,783.87			8,49,783.87	95		
2,67,88,449.60	7,77,153.96	8,35,164.00	41,983.92	16,12,317.96	100	27,04,816.80	7,62,534.09
4,07,30,572.80	11,73,562.24			11,73,562.24	95		
3,61,23,818.40	10,47,980.34	11,26,206.00	56,614.68	21,74,186.34	100	46,06,754.40	10,00,624.10
2,35,80,144.00	6,79,410.20			6,79,410.20	95		
2,27,37,901.20	6,59,644.37	7,08,883.00	35,635.74	13,68,527.37	100	8,42,242.80	6,89,117.17

Sl. No.	Name of L1	Brand	Size (ml)	Year	EDP (per case) (in ₹)	Landed Price (per case) (in ₹)	Profit Margin (per case) (in ₹)	WSP per bottle (in ₹)	Total Excise Revenue per bottle (in ₹)	Total number of cases sold	Total number of bottles (xi*no. of bottles in a case)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)
9	Batra Breweries	Officer's Choice Blue Deluxe Grain Whisky	750 ml(bottle*12)	2017-18	994	1,051.81	52.59	92.28	172.59	10,15,558	1,21,86,696
				2018-19	1,040	1,099.63	54.98	96.47	175.91	10,88,063	1,30,56,756
				2019-20	1,135	1,194.91	59.75	104.81	182.56	8,98,534	1,07,82,408
		Jolly Roger Premium XXX Rum	750 ml(bottle*12)	2017-18	899	956.53	47.83	83.95	165.93	43,941	5,27,292
				2018-19	945	1,004.35	50.22	88.13	169.24	36,643	4,39,716
				2019-20	1,277	1,337.34	66.87	117.27	192.61	12,686	1,52,232
		Sterling Reserve B7 Rare Blended Whisky	750 ml(bottle*12)	2018-19	1,325	1,385.48	69.27	121.48	195.89	1,33,974	16,07,688
				2019-20	1,515	1,576.06	78.8	138.15	209.22	2,09,474	25,13,688

Total Excise Revenue (in ₹) (xii*x)	Total Profit (As per records) (in ₹) (viii*xi)	Benefit due to increase in EDP (over the base year) (in ₹) {(EDP of particular year – EDP of base year of that brand)*xi}	Net Benefit due to increase in profit margin (in ₹) {(Profit margin of particular year – Profit margin of base year of the brand)*xi}	Net Benefit (in ₹) (xiv+ xv)	MRP (in ₹)	Decrease in Excise Revenue due to increase in EDP (Base Year 2017-18) (in ₹) (Total Excise Revenue of base year - Total Excise Revenue of particular year of the brand)	Increase in Net Benefit due to increase in EDP (Base Year 2017-18) (in ₹) (Net Benefit of particular year – Net Benefit of base year of that brand)
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)	(xx)
2,10,33,01,862.64	5,34,08,195.22			5,34,08,195.22	340		
2,29,68,13,947.96	5,98,21,703.74	5,00,50,898.00	26,00,470.57	10,98,72,601.74	350	-19,35,12,085.32	5,64,64,406.52
1,96,84,36,404.48	5,36,87,406.50	12,66,93,294.00	64,33,503.44	18,03,80,700.50	370	13,48,65,458.16	12,69,72,505.28
8,74,93,561.56	21,01,698.03			21,01,698.03	320		
7,44,17,535.84	18,40,211.46	16,85,578.00	87,576.77	35,25,789.46	330	1,30,76,025.72	14,24,091.43
2,93,21,405.52	8,48,312.82	47,95,308.00	2,41,541.44	56,43,620.82	400	5,81,72,156.04	35,41,922.79
31,49,30,002.32	92,80,378.98			92,80,378.98	410		
52,59,13,803.36	1,65,06,551.20	3,98,00,060.00	19,96,287.22	5,63,06,611.20	450	-21,09,83,801.04	4,70,26,232.22
		1,14,78,68,627.00				1,65,00,00,706.32	1,13,90,18,501.85

Annexure VII
(Referred to in paragraph 5.3)
Details of Testing Laboratories

Sl. No.	Laboratory	Remarks
1	Bali Laboratory	The Laboratory is not NABL accredited
2	Diageo (in-house)	United Spirits Technical Centre (Diageo) not NABL Accredited Diageo India (not approved by NABL)(lab is related to United Spirit)
3	FICCI Research and Analysis Centre, Dwarka	NABL accredited (For testing of Alcohol)
4	Interstellar testing Centre	NABL accredited (For testing of Alcohol)
5	ITA Lab, Goa	Not authorized to conduct biological analysis on Alcohol
6	Jagdamba Laboratories, Jaipur	NABL accredited (For testing of Alcohol)
7	Public Analyst, Punjab	Govt. Lab, not NABL authorized
8	SGS	SGS Not authorized to conduct test on Alcohol
9	Shree Ram Testing Laboratories	Not authorized for testing by NABL on Alcohol
10	The Research Institute Of Material Sciences, New Delhi	NABL accredited (For testing of Alcohol)
11	Vasantdada Sugar Institute	Not authorized to conduct biological analysis on alcohol. The test sample has been submitted in Pune by Allied Blenders Aurangabad. Sample quantity is 1 litre (likely not from batch)
12	Fare Labs Pvt. Ltd	NABL accredited (For testing of Alcohol)
13	Delhi Analytical Research Laboratory	NABL accredited (For testing of Alcohol)
14	AGSS Analytical Research Lab.	NABL accredited (For testing of Alcohol)
15	Sophisticated Industrial Material Analytic Labs Pvt. Ltd	Not authorized to conduct chemical analysis on Alcohol

Annexure VIII
(Referred to in paragraph 5.4.1)
Details of Test Reports of L1 Licensees

1. Adherence of Tests to BIS Standard (L1)

Category	No. of companies	No. of Brands	No. of tests to be done as per BIS	No. of tests actually done as per BIS	No. of tests not done at all	Not done as per BIS/partially done	No detection limit mentioned or vague
Whisky	8	43	516	262	161	0	93
Rum	5	27	378	262	104	9	3
Beer	3	31	356	169	171	16	0
Gin	2	9	126	50	40	6	30
Vodka	3	19	247	147	82	3	15
Wine	1	8	160	36	111	13	0
Low Alcoholic Beverage	2	36	540	285	194	0	61
	Sum	173	2323	1211	863	47	202
			Percentage	52%	37%	2%	9%

2. Details of water quality (L1)

Category	No. of companies	No. of Brands	No. of tests to be done as per BIS	No. of tests actually done as per BIS	No. of tests not done at all	Partially done
Whisky	8	43	43	0	43	0
Rum	5	27	27	0	21	6
Beer	3	31	31	0	31	0
Vodka	3	19	19	0	18	1
Wine	1	8	8	0	8	0
Low Alcoholic Beverage	2	36	36	0	36	0
Gin	2	9	9	0	9	0
		Sum	173	0	166	7
				Percentage	96%	4%

3. Details of Microbiological Tests (L1)

Category	Company	Brands	No. of tests as per BIS	No. of tests actually done	No. of tests not done
Beer	3	31	31	6	25
Wine	1	8	8	0	8
	Sum	39	39	6	33
	Percentage			15%	85%

4. Details of Harmful Ingredients (L1)

Category	Company	Brands	No. of tests to be done as per BIS	No. of tests actually done	No. of tests not done	Not as per BIS/Partially done
Beer	3	31	31	0	31	0
Gin	2	9	9	0	9	0
Rum	5	27	27	0	24	3
Vodka	3	19	19	0	19	0
Wine	1	8	8	0	8	0
Low Alcoholic Beverages	2	36	36	13	23	0
Whisky	8	43	43	0	43	0
		Sum	173	13	157	3
		Percentage		8%	91%	2%

5. Details of Methyl Alcohol Test (L1)

Category	Company	Brands	No. of tests to be done as per BIS	No. of tests actually done	No. of tests not done	Not as per BIS/Partially done	No detection limit/Vague
Beer	3	31	31	29	2	0	
Gin	2	9	9	3			6
Rum	5	27	27	26	1		
Vodka	3	19	19	15	1	0	3
Wine	1	8	8	8			
Low Alcoholic Beverages	2	36	36	14	0		22
Whisky	8	43	43	18			25
		Sum	173	113	4	0	56
		Percentage		65%	2%	0%	32%

Annexure IX
(Referred to in paragraph 5.4.2)
Details of Test Reports of L1F Licensees

1. Summary of Test Report – Testing as per BIS / International Standard (L 1F)

	Total number of test reports ¹	Number of Tests to be done	Number of tests done, but not done as per BIS/ International Standard	Number of tests done as per correct BIS/ International Standard	Number of tests not done at all	Number of tests done partially	Number of tests done, where value/detection limit not provided
Whisky	130	1560	4	650	904	2	0
Beer	51	576	0	162	414	0	0
Wine	127	2540	0	862	1675	3	0
Rum	4	56	0	16	40	0	0
Vodka	26	338	0	106	231	1	0
Gin	15	210	0	86	124	0	0
	353	5280	4	1882	3388	6	0
			0.07%	35.64%	64.17%	0.11%	0.00%

2. Summary of Test Report – Independent Lab, Report not in English, International Standards (L 1F)

	Total number of test reports	Number of reports where lab not independent or Report not provided	Number of reports not in English (and hence not included in summary of test results as per BIS etc.)	Number of reports OLDER than 1 year prior to application date or Test Date not mentioned or Report not provided	Number of reports where International standards not applied / standards not mentioned or Report not provided
Whisky	130	98		69	88
Beer	51	46		22	40
Wine	159	44	32	84	92
Rum	4	2		2	2
Vodka	26	24		14	22
Gin	15	12		5	10
	385	226	32	196	254
		58.70%	8.31%	50.91%	65.97%

3. Details of Methyl Alcohol Test (L1F)

	Total number of test reports ²	Methyl test done
Whisky	130	82
Beer	51	5
Wine	127	27
Rum	4	2
Vodka	26	19
Gin	15	11
	353	146
	Methyl test data not provided	207
		58.64%

¹ 32 Test reports which were not in English have not been included in the summary.

² 32 Test reports which were not in English have not been included in the summary.

4. Details of Microbiological Tests (L1F)

	Total number of test reports³	Microbiological test done	Microbiological test data not provided	Percentage
Beer	51	11	40	78.43 %
Wine	127	2	125	98.43 %
	178	13	165	

5. Details of Old Test Report (L1F)

	Total number of test reports	No Report or OLD report
Whisky	130	18
Beer	51	7
Wine	159	2
Rum	4	2
Vodka	26	4
Gin	15	2
	385	35

³ 32 Test reports which were not in English have not been included in the summary.

Annexure X
(Referred to in paragraph 7.2.2 (ii))
Summary of Stock related comments in Inspection Report

Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Comments made in Inspection report	Whether any comment related to Stock issues mentioned in Inspection Report
1	HCR	M/s Roar (31 st August 2019)	1. Five suspected liquor bottles 2. Seven empty bottles with no barcode. 3. Full bottle served 4. Brand promotion.	Yes
2	HCR	M/s Roar (13 th October 2019)	1. Empty bottle of other vend 2. DVR was not installed	No (there is no comment on overall stock related issue despite empty bottles of other vend found during inspection)
3	HCR	M/s Roar (28 th March 2021)	1. Served liquor to underage person 2. Full bottle served 3. Liquor store and bar counter was randomly checked and found valid 4. T.P folder was checked randomly and found valid 5. CCTV cameras found 6. seat cover found as approved	Yes
4	HCR	By the Bay (18 th April 2019)	1. Liquor stock checked randomly and found valid. 2. Brand promotion 3. Stock register maintained 4. TP folder found in order	Yes
5	HCR	Raasta (12 th September 2016)	Name change of restaurant	No
6	HCR	Raasta (23 rd September 2017)	1. Liquor store at bar counter and store was checked randomly and found valid. 2. No NDPL and expire bottle found. 3. No case of sale to underage found. 4. No brand promotion 5. Seat covers were within permissible limit 6. Warning board was not found 7. No seat cover at terrace 8. Name change 9. CCTV camera found 10. Fire sprinklers was found 11. stock register was maintained	Yes
7	HCR	Raasta (25 th November 2017)	1. Name change 2. Liquor at bar counters and store was checked randomly and found valid 3. More seat covers found than approved 4. Two bar counters found 5. Liquor was served at open terrace 6. No case of serving liquor to underage found	Yes
8	HCR	Raasta (17 th February 2019)	1. Total seats were found to be 116 against the approved 48 2. Liquor served on terrace 3. Two operational bar counters 4. Liquor found outside storage area. 5. Expired beer found during random check of stock 6. Brand Promotion observed	Yes

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Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Comments made in Inspection report	Whether any comment related to Stock issues mentioned in Inspection Report
9	HCR	Hall of Fame (5 th September 2015)	1. Liquor served beyond 1:00 AM, Chargeable entry. 2. team scanned 20 liquor bottles lying in the bar counter through HHT; all those bottles were transported through valid TP	No (Comment made only for the liquor found at bar counter. No comments made of liquor found at store.)
10	HCR	Hall of Fame (18 th September 2016)	1. Name Change of Restaurant 2. Operation beyond permissible timing 3. 17 Liquor bottle without barcodes	No (there is no comment on overall stock related issue despite 17 liquor bottles without barcode found)
11	HCR	Hall of Fame (15 th October 2017)	1. Liquor store at bar counter and store was checked randomly and found valid. 2. No NDPL and expire bottle found. 3. No case of sale to underage found. 4. Dry store was attached with L-16 store 5. Seat covers were within permissible limit 6. Warning board was not found 7. Name change 8. CCTV camera found 9. Fire sprinklers was found 10. stock register was maintained	Yes
12	HCR	Hall of Fame (24 th January 2018)	1. Liquor store at bar counter and store was checked randomly and found valid. 2. No NDPL and expire bottle found. 3. Two Bar counters 4. Dry store was attached with L-16 store 5. Seat covers were within permissible limit 6. No case of serving to underage 7. Name change 8. CCTV camera found 9. stock register was maintained	Yes
13	HCR	Hall of Fame (12 th April 2018)	1. Name Change of Restaurant 2. Liquor stock randomly checked and found 200 bottles pertains to other vend 3. No NDPL found 4. No case of serving to underage 5. seat covers were found within permissible limit 6. stock register was maintained	Yes
14	HCR	Uncultured, (5 th April 2019)	1. Liquor stock was randomly checked and 47 no. of expired beers found. 2. Two bar counters found 3. Extra Seat cover	Yes
15	HCR	Uncultured, (1 st June 2019)	1. Two Bar counters 2. Extra seat covers found Liquor was served on third floor open to sky 3. Liquor stock was checked randomly and found valid 4. Stock register was maintained 5. TP folder was maintained	Yes

Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Comments made in Inspection report	Whether any comment related to Stock issues mentioned in Inspection Report
16	HCR	Uncultured, (25 th February 2021)	1. License was approved for 2 nd and 3 rd floor but liquor was served in open area and upper terrace. 2. Extra seat covers found 3. Two bar counters found 4. Liquor stock was checked randomly and bottles pertains to other vend found 5. bottles with damaged bar code found	Yes
17	HCR	M/s DA Code (2 nd December 2018)	1. Time of closure 2. Underage drinking 3. Excess seat 4. No CCTV footage 5. Refusal to sign Inspection report	No
18	HCR	M/s DA Code - L17-(13 th June 2019)	1. Obstruction to inspection 2. Timing of closure. 3. NDPL 4. During random check of stock bottles of Other Vend stock found 5. Tampering of Billing system	Yes
19	HCR	M/s Barshala (A unit of Indospirits Bars Pvt Ltd) at 2, Community Centre, East of Kailash'- (16 th August 2016)	1. Serving Nips and Miniatures of various brands 2. During random check of stock 12 beer bottles with status shown at "Warehouse" found 3. Non-updation of Stock register 4. Brand promotion 5. Non-availability of CCTV footage 6. No statutory warning at Bar counter	Yes
20	HCR	My Bar- HQ- 17/09/2016	1. Seat covers ok 2. Stock checked randomly and found valid 3. Other vend bottles 4. CCTV found 5. Fire extinguishers found 6. No instance of underage found	Yes
21	HCR	My Bar- HQ- (24 th November 2017)	50 cases outside the store	No
22	HCR	My Bar- HQ- (8 th November 2019)	1. Serving liquor to underage 2. Brand promotion 3. Liquor outside 4. Stock checked randomly and found valid 5. Stock register was maintained 6. TP folder was maintained	Yes
23	HCR	My Bar- HQ- (20 th October 2020)	1. Tampering Of Inspection register 2. Brand promotion 3. Seat covers were under limit 4. Stock checked randomly and found valid.	Yes
24	HCR	My Bar- Paharganj- (24 th July 2016)	1. Expired TP bottles 2. Name change of restaurant	No
25	HCR	Nukkad Cafe & Bar (16 th September 2017)	1. 48 seat covers including open area instead of approved 36 seat cover 2. Liquor stock was checked randomly and found valid	Yes
26	HCR	Safdarjung Enclave (25 th August 2020)	1. Stock variation 2. Excess Stock	Yes

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Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Comments made in Inspection report	Whether any comment related to Stock issues mentioned in Inspection Report
27	HCR	Lord of Drink (22 nd January 2020)	TP received physically and only bottle pertain to the T.P was present at the shop whose status was showing "in transit"	No (Only stock related to expired TP was checked)
28	HCR	Imperfecto (23 rd November 2019)	1. Serving of liquor to underage person 2. Name was different with separate portion 3. Seat covers found in two places 4. Three bar counters found 5. Staff served full bottle to customer 6. Brand promotion 7. Liquor stock checked randomly and found valid	Yes

Annexure XI
(Referred to in paragraph 7.2.2 (iii))
Status of Suspected Bottles (HCR)

Type of Licensee		Hotel	Club	Grand Total
Number of Licensees		9	1	10
Number of Inspections in which bottles found		11	1	12
Total Number of suspected bottles		548	3044	3592
Status of suspected bottles as per Inspection Report/TCS Report/Show Cause Notice	MSR Gap/ Stock take sold (Declared sold earlier by Licensee)	0	0	0
	Status "shown at warehouse"	12	0	12
	status "shown as sold at some other vend"	298	0	298
	Barcode not found	25	0	25
	Damaged Barcode/ non-scannable	6	0	6
	Expired bottles	143	0	143
	Bottles belongs to the Expired T.P	7	0	7
	Suspected bottle (no reason provided for suspicion)	5	0	5
	Bottle seizure	0	0	0
	Stock Variation (Excess bottle found)	0	1	1
	Stock Variation (less bottle found at vend)	0	3043	3043
	Number of barcodes declared fake/duplicate after investigation	0	0	0
	Number of bottles declared NDPL	52	0	52
	Number of bottles seized	52	0	52

Annexure XII
(Referred to in paragraph 7.2.4 (i))
Status of Suspected Bottles (retail vends)

Type of Licensee		L-10	L-7	L-6	Total
Number of Licensees		2	2	3	7
Number of Inspections		5	2	3	10
Total Number of suspected bottles		1391	6699	29	8119
Status of suspected bottles as per Inspection Report/TCS Report/Show Cause Notice	MSR Gap/ Stock take sold (Declared sold earlier by Licensee	869	763		1632
	Bottles of other vends	15	0	0	15
	Invalid/Not part of ESCIMS	21	1	0	22
	Dispatched from Distillery/ Received at BWH/Damaged at BWH	0	330	0	330
	Bottles belongs to the Expired T.P (present at vend)	300	0	0	300
	Sold at vend earlier found in the vend at time of Inspection	72	0	0	72
	Expired Bottles	120	75	0	195
	Shown as stock variation (Excess stock found)	0	632	0	632
	Stock variation (Missing stock)	0	4784	0	4784
	Suspected bar codes (same 1D& 2D barcode/bottles with same barcode/Printed and scanned barcode not same)	0	55	0	55
	Returned at vend	0	59	0	59
	Low quality Liquor	0	0	4	4
	Sold without scanning to decoy customer	0	0	1	1
	Liquor sold beyond limit (To Decoy Customer)	0	0	24	24
	Number of bottles seized as evidence or for further investigation	1	48	4	53
	Declared NDPL/Illicit Liquor after investigation	0	0	0	0
Number of barcodes declared fake after investigation	0	0	0	0	
Number of bottles mentioned in the inspection report but not taken in SCN	2	0	0	2	

Annexure XIII
(Referred to in paragraph 7.2.4 (iii))
Status of SCN issued to other Vends

Sl.No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Violations noted during Inspection.	Whether SCN issued to other involved licensee
1	HCR	M/s Roar (13 th October 2019)	Empty bottle of Other vend, No DVR installed	No SCN Issued
2	HCR	Hall of Fame (12 th April 2018)	Name Change, 200 Foreign Vend Bottles	No SCN Issued
3	HCR	Uncultured (25 th February 2021)	Liquor Served on Open Terrace, Seats beyond approved capacity, Additional Bar Counter, One Foreign Vend Bottle, Eight Barcodes not found (being searched in archived data), Six unscannable/damaged barcodes	No SCN Issued
4	HCR	M/s DA Code (13 th June 2019)	Obstruction to inspection, Timing of closure, NDPL, Other Vend stock, Tampering of Billing system	No SCN issued
5	HCR	M/s Barshala (A unit of Indospirits Bars Pvt Ltd) at 2, Community Centre, East of Kailash' (16 th August 2016)	Serving Nips and Miniatures of various brands, 12 beer bottles with status shown at "Warehouse", non-updation of Stock register, brand promotion, unavailability of CCTV footage, and no statutory warning at Bar counter (TCS Report = As per the report 1 bottle was received at warehouse, one bottle was damaged at warehouse and 10 were shown as sold to Barshala on 29 th November 2016)	No SCN issued
6	L-10	Berch Holding- (11 th October 2017)	Other Vend bottle, Expired beer, Case barcode "invalid"	No SCN issued
7	L10	M/s Big Way Export Pvt. Ltd. (15 th June 2015)	Five bottles of whisky could not be scanned (The inspecting team, on the basis of scrutiny of some record and Transport Permit, showed the status of these bottles in the Inspection Report as "At Vend")	Show Cause Notice was issued to M/s Brindco Sales Ltd on 30 th June 2015 but no Show Cause Notice was issued to M/s Indospirit Distribution Ltd.

**Annexure XIV
(Referred to in paragraph 7.2.5)
Summary of Repeat Violations**

Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Violations noted during Inspection	Quantum of Penalty	Whether Similar Violations noted in future for this particular licensee?	Violations Noted during future Inspection	Quantum of Penalty imposed for violations noted during future Inspection
1	HCR	M/s Roar (31 August 2019)	Five Suspected Liquor bottles, Seven bottles with no barcode, Brand Promotion, Full bottle served	₹ 31.88 lakh (₹ 1.25 lakh for 100% of license fee and ₹ 10.63 lakh for round the clock service)	Yes	Full Bottle served (Inspection dated 28 March 2021)	₹ 0.50 lakh
2	HCR	Raasta (12 September 2016)	Name Change of Restaurant	₹ 0.63 (10% of License Fee)	Yes	Name Change of Restaurant and No display of statutory warning (Inspection dated 23 September 2017) Name change of restaurant , Liquor served on open terrace, total seats were 128 against the approved 48, two operational bar counters (Inspection dated 25 November 2019)	No action taken for inspection dated 23 September 2017 ₹ 7.00 lakh collective penalty for all violations noticed in inspection dated 25 November 2019
3	HCR	Raasta (25 November 2017)	Name Change of restaurant, Liquor served on open terrace, Total seats were 128 against the approved 48, Two operational bar counters	₹ 7.00 lakh	Yes	Liquor served on open terrace, Two operational bar counters, Total seats were found 116 against the approved 48 (Inspection dated 17 February 2019)	₹ 9.37 lakh (collective for all violations)
4	HCR	Hall of Fame (5 September 2015)	Liquor served beyond 1:00 AM, Chargeable entry	Warning	Yes	Name Change of Restaurant, Liquor served beyond 1.00 AM , 17 Liquor bottle without barcodes (Inspection dated 18 September 2016)	₹ 2.50 lakh collective for all violations

Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Violations noted during Inspection	Quantum of Penalty	Whether Similar Violations noted in future for this particular licensee?	Violations Noted during future Inspection	Quantum of Penalty imposed for violations noted during future Inspection
5	HCR	Hall of Fame (18 September 2016)	Name Change of Restaurant, Liquor served beyond 1.00 AM, 17 Liquor bottle without barcodes	₹ 2.50 lakh	Yes	Name Change of Restaurant, Dry Store attached to L-16 store (Inspection dated 15 October 2017) Name Change, Two operational Bar counters, Dry store attached to L-16 store (Inspection dated 24 January 2018) Name change of Restaurant, 200 bottle of different vend (Inspection dated 12 April 2018)	No action taken in Inspection dated 15 October 2017 and 24 January 2018. ₹ 5.00 lakh collective for all violations (Inspection dated 12 April 2018)
6	HCR	Hall of Fame (15 October 2017)	Name Change of Restaurant, Dry Store attached to L-16 store	No action taken	Yes	Name Change, Two operational Bar counters, Dry store attached to L-16 store (Inspection dated 24 January 2018)	No action taken
7	HCR	Hall of Fame (24 th January 2018)	Name Change, Two operational Bar counters, Dry store attached to L-16 store	No action taken	Yes	Name change of Restaurant, 200 bottle of different vend (Inspection dated 12 April 2018)	₹ 5.00 lakh collective for all violations (Inspection dated 12 April 2018)
8	Restaurant	Uncultured (5 th April 2019)	Expired Beer, Liquor Served on Open Terrace, Seats beyond approved capacity, Additional Bar Counter	₹ 3.96 lakh (Expired beer - ₹ 0.10 lakh, Additional Bar counter - ₹ 0.10 lakh, Extra Seats - 50% of License Fee i.e. ₹ 3.76 lakh)	Yes	Liquor Served on Open Terrace, Seats beyond approved capacity, Additional Bar Counter (Inspection dated 1 June 2019) Liquor Served on Open Terrace, Seats beyond approved capacity, Additional Bar Counter, bottle belong to other vend and bottles with damaged bar codes (Inspection dated 25 February 2021)	₹ 8.37 lakh (10% of License Fee for additional bar counter- ₹ 0.84 lakh, 100% of License Fee difference- ₹ 7.52 lakh) for (Inspection dated 1 June 2019) ₹ 9.70 lakh (₹ 8.28 lakh for extra seat covers, 10% of license fee for additional bar counter - ₹ 0.92 lakh and ₹ 0.50 lakh for liquor served at open sky)

Sl. No.	Type of Licence	Case Reference (Licensee / Date of Inspection)	Violations noted during Inspection	Quantum of Penalty	Whether Similar Violations noted in future for this particular licensee?	Violations Noted during future Inspection	Quantum of Penalty imposed for violations noted during future Inspection
9	Restaurant	Uncultured 1 st June 2019)	Liquor Served on Open Terrace, Seats beyond approved capacity, Additional Bar Counter	₹ 8.37 lakh (10% of License Fee for additional bar counter-₹ 0.84 lakh, 100% of License Fee difference- ₹ 7.52 lakh)	Yes	Liquor Served on Open Terrace, Seats beyond approved capacity, Additional Bar Counter, bottle belong to other vend and bottles with damaged bar codes (Inspection dated 25 February 2021)	₹ 9.70 lakh (₹ 8.28 lakh for extra seat covers, 10% of license fee for additional bar counter - ₹ 0.92 lakh and ₹ 0.50 lakh for liquor served at open sky)
10	Restaurant	M/s DA Code (2 nd December 2018)	Restaurant was found open beyond permissible time, Underage drinking, Excess seat, No CCTV footage, Refusal to sign Inspection report	₹ 3.99 lakh	Yes	Restaurant was found open beyond permissible time, bottle found pertaining to other vend, wrong time was set in the billing system deliberately (Inspection dated 13 June 2019)	License was cancelled by Excise Department but later on High Court allowed the licensee to apply for new license
11	Restaurant	My Bar-HQ (24 th November 2017)	50 cases outside the store	₹ 0.10 lakh	Yes	Liquor served to underage, Brand promotion, Liquor stock was found kept outside the store (Inspection dated 8 November 2019)	₹ 1.00 lakh collective for all violations

Annexure XV
(Referred to in paragraph 8.2.1)
Decision taken without approval of Cabinet and/or obtaining the opinion of
Lieutenant Governor

1. **Relaxation regarding coercive action against the Licensee in case of any default of payment of license fee within prescribed stipulated time** - As per the clause 4.1.3(iii) of the policy, if the licensee fails to pay all the dues (including interest and penalty for late payment) by the last day of the month then security deposit shall be forfeited and the license shall be cancelled and retendered. However, the licensees, in regular course, were not paying license fee even by the end of the month in which all payments were due. Regarding this, the proposal that coercive action amounting to cancellation of license, due to any default in payment of dues, be kept in abeyance till the end of the Excise Year 2021-22 was approved by the Department on 20 January 2022. This decision was taken and implemented without taking approval of Cabinet and opinion of Lieutenant Governor. Notably, two licensees defaulted in payment of license fee as mentioned in Paragraph no. 8.5.4
2. **Waiver/reduction in license fee** –Waiver of ₹ 144 crore as license fee of January 2022 due to COVID restrictions imposed vide DDMA orders was granted to retail licensees without taking approval of the Cabinet.
3. **Opening of liquor vends in conforming area in lieu of mandatory liquor vends to be opened in non-conforming wards**- Lieutenant Governor had constituted a Committee under the chairmanship of Vice-Chairman, DDA to examine the issue of opening of liquor vends in non-conforming and to give suitable recommendations. The Committee recommended opening of additional vends in conforming wards in lieu of vends falling in non-conforming wards. Subsequently, the licensees were permitted to open the additional vends in lieu of non-conforming wards in one month's period, without requisite approval of either the Cabinet or opinion of the Lieutenant Governor.
4. **Extension of Excise Policy 2021-22**- As per Rule 34(2) of the Delhi Excise Rule, 2010 “the Government may extend duration of any non-renewable license (e.g. wholesale license) expiring on 31 March in any year for such further period or periods as deemed fit on payment, in advance, of such fees as may be fixed”. However, Excise Policy 2021-22 (which included non-renewal license) was initially extended up to 31 May 2022 and then up to 31 July 2022 without either taking approval of the Cabinet or seeking opinion of Lieutenant Governor.
5. **Refund of Earnest Money Deposit (EMD) in case of Airport Zone** –The tender for Airport Zone was floated on 28 June 2021. Subsequently, in response to the pre-bid queries, it was ordered on 9 July 2021 that EMD should be refunded if the applicant fails to obtain NOC for opening of liquor vends from Airport Authorities within 30 days. Tender conditions were changed accordingly without approval from the Cabinet.
6. **Correction in formulae for calculating MRP in case of Foreign Liquor**- On 1 November 2021, the proposal regarding correction in formulae for calculating the rates of beer and foreign liquor was approved. While approving the proposal, it was mentioned that ratification can be done later by GoM and the Cabinet. This was in violation of Rule 54(1) of the Delhi Excise Rules, 2010, according to which the criteria for fixation of wholesale or MRP of liquor for each licensing year shall be decided by the Excise Commissioner, with the approval of the Government (i.e. Lieutenant Governor).

**Annexure XVI
(Referred to in paragraph 8.4.3.1)
Cross Ownership**

Licensee Name	Licensee type	Linkage with Entity	Linked Entity Type	Remarks
Mahadev Liquors	L1	Medusa Beverages Pvt. Ltd.	Manufacturer/ Distillers	Sunny Marwah, a partner in Mahadev Liquor and was a director in Medusa Beverages till August 2019.
Mahadev Liquors	L1	Gemini Distilleries (Patiala) Pvt. Ltd.	Manufacturer/ Distillers	Arpan Sood, a partner in Mahadev Liquor was a director of Gemini Distilleries, Patiala till April 2021.
Mahadev Liquors	L1	Bhagwati Transformer Corporation	L7Z	Sunny Marwah, a partner in Mahadev Liquor is the son of Kulvinder Nath Marwah who is a partner in Bhagwati Transformer Corp. Sunny Marwah is also a retiring partner in Bhagwati Transformer Corp as per partnership deed dated July 2021.
M/s Indospirits	L1	Indospirit Beverages Pvt. Ltd.	Manufacturer/ Distillers	Sameer Mahandru, a partner in M/s Indospirits through Indospirit Distribution, was also a director of Indospirit Beverages till June 2019. Vibhooti Sharma, a director of Indospirit Beverages was director of Indospirit distribution till July 2021.
M/s Indospirits	L1	Indospirit Bars Pvt. Ltd. (HCR)	HCR	Geetika Mahandru is a director in Indospirit Distribution which declares Indospirit Bars as an associate company.
M/s Indospirits	L1	Khao Gali Restaurants Pvt Ltd.	L7Z	Shyam Kundan Lal Kapur (Director of Khao Gali) was Director of Karamchand Domestic Products (an associated company of Indospirt Distribution ltd.) in 2021. Indospirit distribution is a partner in M/s Indospirit.
Popular Spirits	L7Z	Buddy (Punjab) Bottlers Pvt. Ltd.	Manufacturer/ Distillers	Sahil Arora, a designated partner in Popular spirits was the director of Buddy (Punjab) bottlers till July 2021.
Popular Spirits	L7Z	Buddy (T1D) Retail Pvt. Ltd.	L7Z	Sahil Arora, a designated partner in Popular spirits was the director of Buddy (T1D) Retail Pvt. Ltd. till July 2021.
KSJM Spirits	L1	Buddy (T1D) Retail Pvt. Ltd.	L7Z	Amit Arora, a designated partner in KSJM spirits till July 2021, is the active director of Buddy (T1D) Retail Pvt. Ltd.
KSJM Spirits	L1	Buddy (Punjab) Bottlers Pvt. Ltd.	Manufacturer/ Distillers	Ashwani Bhatia was designated partner in KSJM spirits and director in Buddy (Punjab) bottlers till July 2021.
Nova Garments	L7Z	Oasis Distilleries Limited	Manufacturer/ Distillers	Erawat Singh, a director in Nova Garments till March 2021 is an active director in Oasis Distilleries. He is also an active director in two shareholding companies (Sandhu Electronics and Ganpati Detergents) of Nova Garments.
Gautam Wines	L1	Oasis Distilleries, and Vijeta Beverages Ltd.	Manufacturer/ Distillers	Common Shareholding and Management of Dimp Malhotra, Gautam Maholtra etc.

Licensee Name	Licensee type	Linkage with Entity	Linked Entity Type	Remarks
Organomix Ecosystems	L7Z	Nethravathi Distilleries Pvt. Ltd.	Manufacturer/ Distillers	Vaibhav Duvvur was a director of Organomix till July 2021 and director of Nethravathi Distilleries till June 2021.
Raisen Marketing	L7Z	Som Distilleries Pvt. Ltd.	Manufacturer/ Distillers	Som Group was promoter of Raisen Marketing in 2019-20. Later a shareholder (Avinash Chalana) of Som distillery was a majority stakeholder in Raisen Marketing through Avinash Chalan & co.
Khao Gali Restaurants Pvt. Ltd.	L7Z	Magunta Agro Farms Pvt. Ltd.	L7Z	For Khao Gali Restaurants, a portion of EMD (₹ 15 crore) was paid by Zainab Trading, and for Magunta Agro Farms Pvt. Ltd., EMD was paid by Hiwide Enterprises (₹ 5 crore), Primus Enterprises (₹ 30 crore) and Bubbly Beverages (₹ 25 crore). Notably, Zainab trading and Hiwide Enterprises share the same business address and a common Director. Similarly, Bubbly Beverages shares the same business address with Khao Gali Restaurants and is linked to Indospirit Group companies through past directorship.

Annexure XVII
(Referred to in paragraph 8.6.2)
Vends of Zone-23 opened in non-conforming wards

Sl. No.	Zone	Ward	Address	Document submitted by licensee regarding location status of shop	Inspection date and status of location of shop provided by inspection team	Date of issue of License	Shop sealed by MCD because of non-conforming ward
1	23	33 N	Plot no 1, Khasra no. 10/9, G.F, Block – B, Rajeev Nagar, Village Begumpur, Delhi-110086	1. Affidavit 2. Mentioned mixed land use as land use premises of proposed shop in application form 3. UD notification of commercial street –Sector-18 rohini internal road – from B-8/64 to B-2/1.	8 Nov 2021 Conforming Area	19 Nov 2021	Yes, in Jan 2022
2	23	97 S	shop no. 5,6,7,8 GF, I-Block, Gali no 21, Main Tanki Road Nagar Market, Hari Nagar Extension – III, Delhi - 110044	1. Affidavit 2. Mentioned residential as land use premises of proposed shop in application form. 3. UD notification of commercial street –main badarpur market, Badarpur.	8 Nov 2021 Commercial	23 Nov 2021	Yes, in Feb 2022
3	23	30 S	A-49-A, Dashrath Puri, Delhi-110045	1. Affidavit 2. Mentioned commercial as land use premises of proposed shop. 3. MCD conversion charge slip and house tax slip.	8 Nov 2021 Conforming Area on the basis of conversion slip	16 Nov 2021	Yes, in Jan 2022
4.	23	30 S	1-A, Khasra no 14/13, First Floor and Second Floor, Village Dabri Colony, Harijan Basti, Delhi -110045	1. Affidavit 2. Mentioned commercial as land use premises of proposed shop. 3. UD notification of commercial street from Ambedkar Smriti Smarak to S.K. Telecom Centre (R.H.S.)	8 Nov 2021 Conforming Area	17 Nov 2021	Yes, in Jan 2022