

**IN THE OFFICE OF SURINDER KUMAR GARG, COLLECTOR-CUM-DEPUTY  
COMMISSIONER(EXCISE), JALANDHAR ZONE JALANDHAR**

In case of M/s. R.K Enterprises  
L-2/ L-14A licensee of Group – Batala-2,  
Excise District Gurdaspur-2.  
Excise Range Gurdaspur.

Case No. 77/2024-25

Present :- Sh. Sandeep Kumar, Partner of the firm,  
Sh. Anil Kumar, Excise Inspector on behalf of the department

**Order**

**(u/s 36(c) of the Punjab Excise Act 1914)**

Assistant Commissioner (Excise), Gurdaspur Range has informed the office of the undersigned vide his office letter no. 471 /Ex dated 07.08.2024 and letter no. 575/ Ex dated 03.09.2024, that on 31.07.2024, Sh. Surinder Kahlon Excise Inspector and Excise Police Staff lying naka at Kotli Sarna, Pathankot and during checking a vehicle number DL-5CK-1312 Ritz Car was checked and recovered 40 cases of black horn whisky in a box of Royal Challenge and FIR no. 84 dated 31.07.2024 was got registered at PS Sadar Pathankot against accused Parshotam Lal resident of Sherpur, Sujanpur. On Physical verification of confiscated stock, box of Royal challenge contained QR code, which on checking on track and trace system of Excise enforcement app, revealed that the box pertained to M/s. R.K Enterprises, L-2/L-214A Group Batala-2, which shows that the liquor (40 cases of black horn whisky) contained in the box originated from M/s. R.K Enterprises, Group Batala-2. In the end, the following irregularities were detected:-

1. Bulk sale was made by the licensee..... contravention of the provisions of order 1 of the Punjab Intoxicants License and sales orders 1956.

The AC(X) recommended that action u/s 36(c) of the Punjab Excise Act 1914 may be taken against the licensee. Accordingly, a show cause notice u/s 36(c) of the Punjab Excise Act 1914 was issued to the licensee on 03.09.2024 for appearing on VC on 04.09.2024 and directed him to show cause as to why an action u/s 36(c) of the Punjab Excise Act 1914 should not be taken against him on account of violation of above said Orders/Rules.

In response to the notice, Sh. Sandeep Kumar, Partner of the firm appeared on VC and also appeared Sh. Anil Kumar Excise Inspector on behalf of the department.

The licensee was confronted with the facts of the case.

Sh. Anil Kumar Excise Inspector, argued that on 31.07.2024, Sh. Surinder Kahlon Excise Inspector and Excise Police Staff lying naka at Kotli Sarna, Pathankot and during checking a vehicle number DL-5CK-1312 Ritz Car was checked and recovered 40 cases of black horn whisky in a box of Royal Challenge and on physical verification of confiscated stock, box of Royal challenge contained QR code, which on



checking on track and trace system of Excise enforcement app, revealed that the box pertains to M/s. R.K Enterprises, Group Batala-2. He requested that the licensee has contravened the provision of order 1 of the Punjab Intoxicants License and sales orders 1956.

The licensee denied the allegations levelled against him. He argued that the box mentioned in the breach bears only the QR Code of his license, but the liquor contained in the box did not belong to him. He further argued that the culprit might have purchased the liquor contained in the box from some other liquor vend as the said liquor did not belong to him. He requested that a breach case has been made against him falsely. So, the case may be filed.

On hearing both sides at length and in view of the above discussion, it is evident that the licensee of L-2/L-14A Group of Batala-2 has contravened the provisions of Order 1 of the Punjab Intoxicants License and sales order 1956 by making bulk sale, hence, he is liable for action u/s 36(c) of the Punjab Excise Act 1914. Accordingly, in view of the above, I hereby suspend the L-2/L-14A license of Batala-2 Group district Gurdaspur for one day of dated 05.09.2024.

Announced  
Dated: 04-09-2024

Collector-Cum-  
Dy. Commissioner (Excise)  
Jalandhar Zone, Jalandhar  
Jalandhar Zone

No: 823-824/X-1 Dated 04-09-2024

1. M/s. R.K Enterprises, L-2/L-14A Licensee Batala-2 Group, district Gurdaspur.

2. Assistant Commissioner (Excise) Gurdaspur Range with reference to his letter no. 471/Ex dated 07-08-2024 and 575 dated 03.09.2024 for information and strict compliance. He is requested to send the compliance report to the undersigned on 05.09.2024.

Collector-Cum-  
Dy. Commissioner (Excise)  
Jalandhar Zone, Jalandhar  
Jalandhar Zone