



# NATIONAL RESTAURANT ASSOCIATION OF INDIA

NRAI / 2-12

04 September 2020

To,  
The Commissioner  
Department of Excise, Entertainment & Luxury Tax  
Govt. of NCT of Delhi  
Vikas Bhawan  
New Delhi – 110002  
Email: [cexcise@nic.in](mailto:cexcise@nic.in)

**ANURAG KATRIAR**  
Executive Director & CEO  
deGustibus Hospitality  
Pvt. Ltd.  
**President**

**KABIR SURI**  
Co-Founder & Director  
Azure Hospitality Pvt. Ltd.  
**Vice President**

**PRATIK POTA**  
CEO  
Jubilant FoodWorks Ltd.  
**Hony. Secretary**

**NITIN SALUJA**  
Founder Chaayos  
Sunshine Teahouse  
Pvt. Ltd.  
**Hony. Jt. Secretary**

**MANPREET SINGH**  
Director  
K S Hotels Pvt. Ltd.  
**Hony. Treasurer**

**PRAKUL KUMAR**  
**Secretary General**

## DISPOSAL OF EXPIRED STOCKS IN RESTAURANTS

Dear Sir,

1. Greetings from the National Restaurant Association of India (NRAI). At the outset, we would like to thank the Government for opening up of liquor service in restaurants as per DDMA order No.F.2/07/2020/S.1/part file-IV/304 dated 03.09.2020. We write to you on the above captioned subject and would like to put up the following points as are given in succeeding paras.

2. Disposal of Expired Stocks. Due to the continued lock down measures, none of the restaurant licensees have been permitted to operate their bars even for a single day since beginning of this financial year. Therefore, restaurants will have a substantial amount of expired stocks of Beer Bottles, Kegs, Breezers and Wine bottles. In regard to their handling / disposal, the following is suggested:

- a) The expired stocks should be permitted to be removed from the respective L-17 godowns to some other location for safe custody and subsequent disposal.
- b) This is essential in order to create space for accommodating the fresh stocks that will be ordered by the restaurants.
- c) The expired stocks should be permitted to be destroyed after giving details of such expired stocks to the department.



## NATIONAL RESTAURANT ASSOCIATION OF INDIA

3. Credit of Excise Duty Paid on Expired Stocks. Restaurants should be given credit for the excise duty paid on those stocks of beer/breezers/wines etc. which have expired due to lockdown. The amount should be credited to the licensee account immediately on intimation of details to the department. This is essential to improve liquidity for the restaurant.

Thanking you,  
Sincerely,

Prakul Kumar  
Secretary General  
For National Restaurant Association of India  
Authorised Signatory  
Email - [prakul.kumar@nrai.org](mailto:prakul.kumar@nrai.org)  
Tel – 011-41000967  
Mob – 8860640879

**ANURAG KATRIAR**  
Executive Director & CEO  
deGustibus Hospitality  
Pvt. Ltd.  
**President**

**KABIR SURI**  
Co-Founder & Director  
Azure Hospitality Pvt. Ltd.  
**Vice President**

**PRATIK POTA**  
CEO  
Jubilant FoodWorks Ltd.  
**Hony. Secretary**

**NITIN SALUJA**  
Founder Chaayos  
Sunshine Teahouse  
Pvt. Ltd.  
**Hony. Jt. Secretary**

**MANPREET SINGH**  
Director  
K S Hotels Pvt. Ltd.  
**Hony. Treasurer**

**PRAKUL KUMAR**  
**Secretary General**