

12/10/11

(TO BE PUBLISHED IN THE DELHI GAZETTE PART IV – XTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REV-I) DEPARTMENT  
DELHI SECRETARIT, I.P. ESTATE , NEW DELHI – 110002.

No.F.10(8)/Fin(Rev-I)/2010-11/ D.S-II/247

Dated: the 07/06/2011.

NOTIFICATION

No.F.10 (8)/Fin(Rev-I)/2010-11/ .- In exercise of the powers conferred by section 81 of the Delhi Excise Act, 2009 (Delhi Act 10 of 2010), the Government of National Capital Territory of Delhi hereby makes the following rules to further amend the Delhi Excise Rules, 2010, namely:-

Short title and commencement .-	1.	(1)	These rules may be called the Delhi Excise (Second Amendment) Rules, 2011
		(2)	They shall come into force with effect from 1 <sup>st</sup> July, 2011.
Insertion of new Chapter-X	2		In the Delhi Excise Rules,2010, after Chapter-IX, the following Chapter comprising of rules 152,153 and 154 shall be inserted, namely:-

“CHAPTER-X  
Fiscal Measures

152. **Rate of Duty .** – Duty on all excisable articles shall be ad-valorem on wholesale price at the following rates, namely:-



(1) Indian Liquor and Foreign Liquor

(i) Indian Liquor (Whisky, Rum, Gin, Vodka, Brandy)-

Whole sale price (WSP) slab	Wholesale price(WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 24	250 per cent
2	Above 24 to 50	Duty for maximum WSP in slab 1 + 170 percent of amount by which WSP exceeds Rs.24.
3	Above 50 to 250	Duty for maximum WSP in slab 2 +80 percent of amount by which WSP exceeds Rs.50 .
4	Above 250 to 750	Duty for maximum WSP in slab 3 + 65 percent of amount by which WSP exceeds Rs.250.
5	Above 750	Duty for maximum WSP in slab 4 +30 percent of amount by which WSP exceeds Rs.750.

(ii) Indian Wine and Liqueur -

Whole sale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 100	65 per cent
2	Above 100 to 250	Duty for maximum WSP in slab 1+ 40 percent of amount by which WSP exceeds Rs.100.
3	Above 250	Duty for maximum WSP in slab 2+ 30 percent of amount by which WSP exceeds Rs.250.

(iii) Indian Beer, Cider and Alcopop -

S.No.	Category	Duty @ of wholesale price
1.	Beer, Cider and Alcopop containing 5 percent or less alcohol v/v having Maximum Retail Price(MRP) up to Rs.100 per quarts of 650 ml	110 percent
2.	Beer, Cider and Alcopop containing more than 5 percent alcohol v/v but not exceeding 8 percent alcohol having Maximum Retail Price(MRP) up to Rs.100 per quarts of 650 ml	120 percent
3.	Beer having Maximum Retail Price (MRP) more than Rs.100 per quarts of 650 ml.	120 percent

(iv) Foreign Liquor (Whisky, Rum, Vodka, Gin, Brandy) -

Whole sale price(WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 1000	85 per cent
2	Above 1000	Duty for maximum WSP in slab 1 + 50 percent of amount by which WSP exceeds Rs.1000.

(v) Foreign Liquor (Wine, Liqueur, Beer and Cider) -

Whole sale price(WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 1000	65 per cent
2	Above 1000	Duty for maximum WSP in slab 1 + 50 percent of amount by which WSP exceeds Rs.1000.

Provided that the amount of duty payable shall be subject to the provisions of rule 54 of the Delhi Excise Rules, 2010:

Provided further that the duty payable in respect of packings other than quarts i.e. 750 ml/700ml/650 ml as applicable, shall be levied proportionately:

- (2) **Country Liquor** - Duty @ 200% of Whole Sale Price.
- (3) **Spirituous Preparations, including essence but other than Medicinal and Toilet preparations** - Duty @ 20% of Whole Sale Price.
- (4) **Bhang** - Duty @ Rs.5/- per Kilogram.

153. **Rate of duty for consumption "on" the premises and for sale through Canteen Stores Department (CSD).**- (1) For consumption "on" the premises of Licences in forms L-17, L-18, L-19, L-20, L-28, L-29, an additional duty at the rate of twenty percent of whole sale price over and above the duty prescribed for Indian Liquor as in Clauses (i), (ii) and (iii) of sub-rule (1) of rule 152 shall be levied subject to the maximum rates as set forth in the Schedule under section 27 of the Act;

(2) For consumption "on" the premises of Licences in forms L-15, L-16, L-21, an additional duty at the rate of thirty percent of whole sale price over and above the duty prescribed for Indian Liquor as in Clauses (i), (ii) and (iii) of sub-rule (1) of rule 152 shall be levied subject to the maximum rates as set forth in the Schedule under section 27 of the Act;

(3) For sale of Indian Liquor and Foreign Liquor through the Canteen Stores Department (holders of licence in form L-23/L-23F), the rate of duty shall be fifty percent of the rate of duty prescribed in Clauses-(i), (ii) and (iii) and seventy five percent of the rate of duty mentioned in Clauses-(iv) and (v) of sub rule (1) of Rule 152.



154. **Rates of fee** .- The following shall be the rates of licence fee, label registration fee and other fees leviable in respect of excisable articles for various categories of Licences -

(1) Licence Fee for wholesale vend of Indian Liquor, wholesale vend of Foreign Liquor and wholesale vend of Country Liquor -

(a) The license fee for the licenses in form L-1, L-1F, L-3, L-31, L-32 and L-33 shall be prescribed in the terms and conditions approved by the Government for each year as provided under rule 34(1) of the Delhi Excise Rules, 2010.

(b) The Licence fee for each additional sourcing for the approved brands of Indian Liquor shall be Rs.5 Lacs per brand in addition to the prescribed Licence fee.

(2) Licence Fees for Other Category of Licences -

Sl. Nos.	Reference of Rule	Forms of Licence	Description of Licences	Annual Licence fee (in Rs)
1.	32(1)	L-2	Wholesale vend of Draught Beer	50,000
2.	32(1)	L-4	Wholesale vend of Rectified spirit	25,000
3.	32(1)	L-5	Wholesale vend of Denatured spirit including special denatured spirit.	25,000
4.	32(1)	L-6	Retail vend of Indian Liquor in public sector	2,50,000
5.	32(1)	L-6FG	Retail vend of Foreign Liquor in public sector to the holders of licence in form L-6 .	Ten percent of licence fee applicable for L-6 licence
6.	32(1)	L-6FE	Retail vend of Foreign Liquor in public sector.	2,00,000

7.	32(1)	L-7	Retail vend of Indian Liquor in private sector	8,00,000
8.	32(1)	L-7FG	Retail vend of Foreign Liquor in private sector to the holders of licence in form L-7.	Ten percent of licence fee applicable for L-7 licence
9.	32(1)	L-7FE	Retail vend of Foreign Liquor in private sector	6,00,000
10.	32(1)	L-8	Retail vend of Country Liquor in public sector	1,00,000
11.	32(1)	L-9	Retail vend of Indian Liquor to holders of licence in form L-1.	10,00,000
12.	32(1)	L-10	Retail vend of Indian Liquor and Foreign Liquor in Shopping Malls	6,00,000
13.	32(1)	L-11	Retail vend of Beer, manufactured by Microbrewery.	2,50,000
14.	32(1)	L-12	Retail vend of Beer and Wine in Departmental Stores.	2,00,000
15.	32(1)	L-12F	Retail vend of Foreign Beer and Wine in Departmental Stores to the holders of licence in form L-12.	Ten percent of licence fee applicable for L-12 licence
16.	32(1)	L-14	Retail vend of economy Indian Liquor and Beer to holders of licence in form L-8	2,00,000

17.	32(1)	L-15	Service of Indian Liquor in a hotel or a guest house to residents in their rooms	<u>Hotels and Guest Houses having rooms</u>	<u>Licence Fee (in Rs.)</u>
				Up to 25	75,000
				26 to 50	1,00,000
				51 to 100	2,00,000
				101 to 200	3,00,000
				201 to 300	4,00,000
				301 to 400	5,00,000
				401 and above	6,00,000

18.	32(1)	L-15F	Service of Foreign Liquor in a hotel or a guest house to residents in their rooms to the holders of licence in form L-15.	Ten percent of licence fee applicable for L-15 licence
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19.	32(1)	L-16	Service of Indian Liquor in a bar/restaurant attached to a hotel	<b>Category</b>	<b>Upto 75 covers (in Rs.)</b>	<b>Above 75 covers (in Rs.)</b>
				Budget Hotels	4,00,000	5,50,000
				1 Star	4,25,000	6,25,000
				2 Star	5,25,000	7,25,000
				3 Star	5,75,000	8,00,000
				4 Star	6,25,000	8,50,000
				5 Star	7,50,000	10,50,000
				Above 5 star	9,00,000	12,00,000
			Fee for service of liquor for round the clock in a restaurant attached to hotel of 5 Star and above category shall be twice the amount of fee applicable L-16 licence.			
20.	32 (1)	L-16F	Service of Foreign Liquor in a bar/restaurant attached to a hotel to the holders of licence in form L-16.	Ten percent of Licence fee applicable for L-16F licence		
21.	32(1)	L-17	Service of Indian Liquor in independent restaurant	<b>having seat covers:</b> up to 50 51 to 100 101 to 200 201 and above	<b>Licence Fee</b> 4,75,000 6,75,000 9,00,000 11,50,000	
22.	32 (1)	L-17F	Service of Foreign Liquor in independent restaurant to the holders of licence in form L-17.	Ten percent of licence fee applicable for L-17 licence		

23.	32(1)	L-18	Service of Indian wine, beer and alcopop independent restaurant in	Having seat covers	Licence Fee
				Upto 50	2,50,000
				51-100	3,50,000
				101-200	4,50,000
				201 and above	5,50,000

24.	32(1)	L-18F	Service of Foreign wine, beer and alcopop independent restaurant to the holders of licence in form L-18.	Ten percent of licence fee applicable for L-18 licence	
25.	32(1)	L-19	Round the clock service of Indian Liquor independent restaurant located either in arrival or departure area of International Airport.	Having Seat Covers	
				up to 50	9,50,000
				51 to 100	13,50,000
				101 to 200	18,00,000
				201 and above	23,00,000
26.	32(1)	L-19F	Round the clock service of Foreign Liquor in independent restaurant located either in arrival or departure area of International Airport to the holders of licence in form L-19.	Ten percent of licence fee applicable for L-19 licence	



27.	32(1)	L-20	Service of Indian Liquor in a bar/dining car in a luxury train.	1,00,000
28.	32(1)	L-20F	Service of Foreign Liquor in a bar/dining car in a luxury train to the holders of licence in form L-20.	Ten percent of licence fee applicable for L-20 licence

29.	32(1)	L-21	Round the clock service/sale of Indian Liquor in a bar attached to a hotel located either in arrival or departure area of International Airport	<b>Category</b>	<b>up to 75 covers</b>	<b>above 75 covers</b>
				4 star	14,00,000	18,00,000
				5 star and above	15,00,000	20,00,000
30.	32(1)	L-21F	Round the clock service/sale of Foreign Liquor in a bar attached to a hotel located either in arrival or departure area of International Airport to the holders of licence in form L-21	Ten percent of licence fee applicable for L-21 licence		

31.	32(1)	L-22	Retail vend of Indian Liquor in duty free shop for consumption "off" the premises located at departure Lounge of International Airport		2,50,000
32.	32(1)	L-23	Retail vend of Indian Liquor in military canteen		NIL
33.	32(1)	L-23F	Retail vend of Foreign Liquor in military canteen to the holders of licence in form L-23.		NIL
34.	32(1)	L-24	Retail vend of Medicated Wine		1000
35.	32 (1)	L-25	Retail vend of Denatured Spirit including denatured Spirit	for possession limit up to 1000 BL	2000
				for possession limit more than 1000 BL	5000
36.	32(1)	L-26	Retail vend of Rectified Spirit		5000
37.	32(1)	L-27	Retail vend of Bhang		5000
38.	32 (1)	L-28	Service of Indian Liquor in a club	having membership:	
				(a) up to 800	75,000
				(b) 801 to 1,500	100,000
			( c ) More than 1,500	2,00,000	

39.	32(1)	L-28F	Service of Foreign Liquor in a club to the holders of licence in form L-28	Ten percent of licence fee applicable for L-28 Licence
40.	32(1)	L-29	Service of Indian Liquor at a club/mess whose membership is exclusively for Government servants, retired Government servants, including members of armed forces, serving or retired and such a club/mess is not run on commercial lines.	7,500
41.	32 (1)	L-29F	Service of Indian Liquor at a club/mess whose membership is exclusively for Government servants, retired Government servants, including member of armed forces, serving or retired and such a club/mess is not run on commercial lines to the holders of licence in form L-29.	Ten percent of licence fee applicable for L-29 Licence

42.	66(10), (11), (16), and (17)		Additional area for the holders of licence in form L-16,L-16F, L-17, L-17F, L-18, L-18F, L-19, L-19F, L-21, L-21F, 28, L-28F, L-29, L-29F		Additional seventy five percent of the regular licence fee for the corresponding licences.
43.	32(1)	L-30	Licence for possession of liquor at home in excess of individual possession limit.		3,000
44.	32(1)	L-34	Licence for Warehouse for storage of denatured spirit		20,000
45.	32(1)	L-35	Licence for Warehouse for storage of rectified spirit		30,000
46.	51(2)		Additional storage space for holder of licences of retail vend of Indian Liquor, Foreign Liquor and Country Liquor.		Ten percent of the corresponding licence fee per month.
47.	32 (1)	L-36	Licence to a registered medical practitioner, chemist/druggist for sale of Intoxicating Spirituous Preparations.		5,000
48.	32(1) and 66 (18)	L-37	Licence for Hotel Management Institutes for keeping liquor for the purpose of training		25,000



(3) The 'label registration fee' for the brands of Indian Liquor, Foreign Liquor and Country Liquor shall be prescribed in the terms and conditions approved by the Government for each year as provided under Sub-Rule (1) of Rule 34 of the Delhi Excise Rules, 2010.

**(4) Other fees ( Permit/Pass/Import/Export)-**

Sl. No s.	Rule	Form of Permit/ Pass	Description	Fee (in Rs)
1.	71	P-1	Permit for Import of rectified spirit, denatured spirit and special denatured spirit	a) Rs.5/- per 20 bulk litre of rectified spirit. b) Rs.2/- per bulk litre of denatured spirit and special denatured spirit.
2.	79(2)	P-2	Permit for possession of denatured spirit exceeding five litres up to ten litres.	100
3.	81(1)	P-3	Permit for possession of denatured spirit exceeding ten litres.	500
4.	81(4)	P-4	Permit for possession of special denatured spirit in bulk quantity.	2,000
5.	77	P-5	Permit for possession of rectified spirit to educational institutions etc.	250
6.	78	P-6	Permit for possession of special denatured spirit by Industrial manufacturers	50,000
7.	126(2)	P-7	Permit for possession of intoxicating spirituous preparations	5000

8.	127	P-8	Permit for Import or transport of intoxicating spirituous preparations	Rs.1/- per litre
9.	19	P-9	Permit for Import of Indian Liquor and Country Liquor for troops.	250
10.	20(1) (c)	P-10	Service of Indian Liquor and Foreign Liquor at a place other than the licensed premises	5,000
11.	44(1)	P-11	Permit for liquor exhibitors.	25,000
12.	114	P-12	Permit for import, export or transport of bhang.	Rs.3 per kg. or part thereof
13.	44(2)	P-13	Service of Indian Liquor and Foreign Liquor at a temporary place at hotel, club and restaurant.	5,000
14.	15	P-14	a) Fee for Import of Indian Liquor(other than economy) for holder of L-1 licence, excluding beer	Rs. 5.00 per litre
			b)Fee for Import of Indian Liquor having MRP upto Rs.120/- for holder of L-1 licence excluding beer	Rs.1.25 per litre
15.	94		Fee for opening of warehouse beyond prescribed hours or on dry days	Rs. 5,000/- per occasion
16.	138 and 143		Fee for filing Appeal, Review and Revision	Rs.500/- per occasion

By order and in the name of the  
Lieutenant Governor of the National  
Capital Territory of Delhi,

  
(S.K. SAHA)  
Deputy Secretary (Finance)

No.F.10(8)/Fin(Rev-I)/2010-11/DS-II/247

Dated: the 07/06/2011.

Copy to:-

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3. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
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( S.K. SAHA)

Deputy Secretary (Finance)