

2489/CP  
23/11/11

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
OFFICE OF THE COMMISSIONER OF EXCISE, ENTERTAINMENT AND LUXURY TAX  
L & N BLOCK, VIKAS BHAWAN, I. P. ESTATE, NEW DELHI – 110002.

No.F.3(22)/Ex/R/L-17/2011- 2/ 13695

Dated: 22-11-11

CIRCULAR

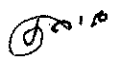
**Subject: -** Charging of pro-rate fee (quarter-wise) for grant of a fresh licence after commencement of financial year in case of hotels, clubs and restaurants.

The Government of National Capital Territory of Delhi has taken a decision of charging pro-rata fee (quarter-wise) in case of hotels, clubs and restaurants. Accordingly following directions are issued for compliance: -

- a) Initially fee for grant of fresh license in case of hotels, clubs and restaurants (L-15/L-15F, L-16/L-16F, L-17/L-17F, L-18/L-18F, L-19/L-19F, L-21/L-21F, L-28/ L-28F, L-29/L-29F) shall be payable in respect of the quarter for which the license is granted and the remaining quarters of the excise year for which the license is granted. Fee for quarter would be one-fourth of the annual fee.
- b) The licenses in respect of the above categories who have been granted after 1<sup>st</sup> July, 2011 and has paid the fee for the first quarter may be allowed the adjustment of that fee against future dues of license fee for the next financial year.
- c) The licenses in respect of the above categories who have been granted after 1<sup>st</sup> October, 2011 and has paid the fee for the two quarters may be allowed the adjustment of that fee against future dues of license fee for the next financial year.

This decision comes into force with immediate effect.

This issues with the approval of Competent Authority.

  
18.11.11  
(KULANAND JOSHI)  
Dy. Commissioner (Excise)

- 1. PS to the Commissioner (Excise, ET & LT), Govt. of NCT of Delhi
- 2. PA to the Special Secretary (Finance), Govt. of NCT of Delhi.
- 3. The Assistant Commissioner, Restaurant Branch
- 4. The Assistant Commissioner, Hotel Branch
- 5. The Assistant Commissioner, Club Branch
- 6. System Analyst to upload the same on official website.

AP  
23/11/11