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

No.F.L-1(20)/Ex./IMFL/2017/ 76 18 to 7624

Dated: 20/02/18

CIRCULAR

In compliance of the directions contained in judgment dated 14.11.2017 of Hon'ble High Court of Delhi in WP(c) No. 9993/2017, all the licensees of liquor selling outlets in Delhi (liquor vends, hotels, club, bars, pubs, food and beverages outlets) are hereby directed to strictly follow the provisions contained in section 23 of the Delhi Excise Act, 2009.

The section 23 of the Delhi Excise Act, 2009, provides that *No person or licensed vendor or his employee or agent shall sell or deliver any liquor to any person apparently under the age of twenty five years, whether for consumption by self or others. Thus, only in case of doubt the licensee is expected to look for age proof, as per law, (apparently). However, it is not denied that the onus of not serving liquor to a minor squarely lies upon the licensee as per the Act.*

The provisions of the Delhi Excise Act, 2009, may be adhered to scrupulously.

No.F.L-1(20)/Ex./IMFL/2017/ 7618 to 7624 Copy to: Commissioner (Excise)

Dated: 20/1

- 1. The founder CADD, E-18, First Floor, South Extension Part-I, New Delhi-110049.
- Sh. Angad Mehta, Advocate, D-398(Basement), Defence Colony, New Delhi.
- 3. PS to Pr. Secy. (Finance), Finance Department, 4th Floor, Delhi Secretariat, Delhi.
- 4. PA to D.C. (Excise-I & II).
- 5. All Assistant Commissioner of the Excise Department.
- 6. Sr. System Analyst to upload the circular on the official website of the department.
 - 7. All licensees concerned.
 - 8. Notice Board.

(AMJAD TAK)
Commissioner (Excise)