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**OFFICE OF THE COMMISSIONER, EXCISE, ENTT. & LUXURY TAX  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
L&N BLOCK, VIKAS BHAWAN, IP RSTATE NEW DELHI**

No. F. 2(82)/Ex/R/2018-19/545

Dated: 18/3/19

**CIRCULAR**

Attention is invited of all the holders of license in Form L-15/L-15F, L-16/L-16F, L-17/L-17F/L-18/L-18F and L-18A/L-18AF, **who have failed to pay the licence fee for renewal of licence before the end of the February 2019**, on the provisions of Rule 41 of the Delhi Excise Rules, 2010, reiterated as under:

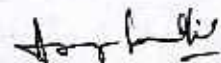
*"All applications for the renewal of licences and permits shall be received in the office of the Deputy Commissioner before the end of February each year along with licence or permit fee, payable for the renewal of licence or permit. In case of delay, the Deputy Commissioner may admit such application before the expiry of the licence or permit, provided that there are good and sufficient reasons for the delay on payment of additional fee of twenty five percent of the prescribed licence or permit fee:*

*Provided that the application for renewal of licence or permit including those granted in the month of March may be admitted after the expiry of the licence or permit, if there are good and sufficient reasons for the delay on payment of double the amount of licence or permit fee payable, and the licence or permit may be renewed with the approval of the Excise Commissioner:*

*Provided further that in case of license in Form L-15/L-15F, L-16/L-16F, L-17/L-17F/L-18/L-18F and L-18A/L-18AF, the license fee is payable in two equal installments after completion of all documentary requirements. First installment of 50% of the license fee should be paid **before end of February each year, failing which additional fee of 25% of 1st installment shall be payable till 31st March and beyond that double the amount of 1st installment shall be payable.** Second Installment of remaining balance amount of license fees should be paid before 30th September each year alongwith interest @12% per annum, failing which double the amount of 2nd installment shall be payable".*

Accordingly, all concerned licensees are requested to deposit the licence fee with additional fee of 25% upto 31.03.2019 failing which action as per the provisions the Delhi Excise Act, 2009, the Delhi Excise Rules, 2010, and terms and conditions of the licence shall be initiated without any further reference to them.

This issues with prior approval of competent authority.



(A.K. GAMBHIR)  
ASSTT. COMMISSIONER (HCR)

All concern holders of license in Form L-15/L-15F, L-16/L-16F, L-17/L-17F/L-18/L-18F and L-18A/L-18AF.