

**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(111)/Ex/HCR/Renewal/2021-22/ 318

Dated: 05-11-2021

CIRCULAR

Subject: Renewal of License in Form of L-15, L-16, L-17, L-19, L-20, L-28, L-29 for the year 2021-22.

As the new Excise Policy 2021-22 is to be implemented w.e.f 17.11.2021, all the existing L-15/L-15F, L-16/L-16F, L-17/L-17F, L-18/L-18F, L-19/L-19F, L-20/L-20, L-28/L-28F, L-29/L-29F licensees are hereby directed to migrate on ESCIMS Portal as per approved Terms and Conditions from Existing Policy to New Policy by registering on the portal and apply for the same. Further, HCR Licensees are directed to deposit their proportionate licence fee for the period from 17.11.2021 to 31.03.2022 as per the fee structure described as follows:-

FEE STRUCTURE FOR L-15 (ROUNDED TO NEXT RUPEES)

NO OF ROOMS IN HOTEL/GUEST HOUSE/MOTELS	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENCE FEE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR THE LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)	
A	B	C=(B/2)	D=(B*135)/365	E	F=(D-E)	
Guest houses/hotels with up to 100 rooms or Below	Rs. 2,50,000 and will be allowed to serve foreign liquor within the same license itself	125000/-	92466/-	Having upto 25 rooms	29071	63395
				Having 26 to 50 rooms	38761	53705
				Having 51 to 100 rooms	77,522	14944
Guest houses/hotels with more than 101 rooms up to 400 rooms	7,50,000/- and will be allowed to serve foreign liquor within the same license itself.	375000/-	277398/-	Having 101 to 200 rooms	116283	161115
				Having 201 to 300 rooms	155044	122354
				Having 301 to 400 rooms	193805	83593
Guest houses/hotels with more than 401 room	15,00,000 and will be allowed to serve foreign liquor within the same license itself.	7,50,000/-	554795/-	232565	322230	

9/11/2021
05/11/2021

FEE STRUCTURE FOR L-16 LICENCES (ROUNDED TO NEXT RUPEES)

SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN A BAR/RESTAURANT ATTACHED TO A HOTEL OR MOTEL	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENSE FEE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR THE LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)	
A	B	C= (B/2)	D= (B*135)/365	E	F= (D-E)	
Budget hotels to 2 Star hotels	10,00,000/-	5,00,000/-	369864	BUDGET HOTEL UPTO 75 COVERS	155044	214820
				BUDGET HOTEL ABOVE 75 COVERS	213185	156679
				1 STAR HOTEL UPTO 75 COVERS	164734	205130
				1 STAR HOTEL ABOVE 75 COVERS	242256	127608
				2 STAR HOTEL UPTO 75 COVERS	203495	166369
				2 STAR HOTEL ABOVE 75 COVERS	281016	88848
				3 Star and 4 Star hotels	15,00,000/-	7,50,000/-
5 Star and above 5 star hotels including Deluxe Hotels, 1st Class Category Hotels - Rs. 1 crore which will include fee for service of liquor for 24 hours in 2 multiple counters in all the restaurants and permission to serve in open areas within the hotel premises	1 Crore	50,00,000/-	3698631	3 STAR HOTEL ABOVE 75 COVERS	310087	244708
				4 STAR HOTEL UPTO 75 COVERS	242256	312539
				4 STAR HOTEL ABOVE 75 COVERS	329467	225328
				5 STAR HOTEL UPTO 75 COVERS	290706	3407925
				5 STAR HOTEL ABOVE 75 COVERS	406989	3291642
				ABOVE 5 STAR HOTEL UPTO 75 COVERS	348848	3349783
				ABOVE 5 STAR HOTEL ABOVE 75 COVERS	465130	3233501
				DELUXE HOTEL UPTO 75 COVERS	271326	3427305
				DELUXE HOTEL ABOVE 75 COVERS	348848	3349783
				FIRST CLASS HOTEL UPTO 75 COVERS	232565	3466066
FIRST CLASS HOTEL ABOVE 75 COVERS	310087	3388544				

05/11/2021

FEE STRUCTURE FOR L-17 LICENCES (ROUNDED TO NEXT RUPEES)

SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN INDEPENDENT RESTAURANT	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENSE FEE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR THE LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)	
A	B	C=(B/2)	D=(B*135)/365	E	F=(D-E)	
Upto 1000 Sq Ft Area	5,00,000	2,50,000	184932	UPTO 50 COVERS	184114	818
				UPTO 100 COVERS	261636	-76704
Between 1001 Sq Ft and 2500 Sq Ft Area	15,00,000	7,50,000	554795	UPTO 50 COVERS	184114	370681
				UPTO 100 COVERS	261636	293159
				UPTO 200 COVERS	348848	205947
				ABOVE 200 COVERS	445750	109045
Above 2500 Sq Ft Area	25,00,000	12,50,000	924658	UPTO 50 COVERS	184114	740544
				UPTO 100 COVERS	261636	663022
				UPTO 200 COVERS	348848	575810
				ABOVE 200 COVERS	445750	478908

FEE STRUCTURE FOR L-17 LICENCES EARLIER KNOWN AS L-18/18F (ROUNDED TO NEXT RUPEES)

SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN INDEPENDENT RESTAURANT	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENSE FEE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR THE LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)	
A	B	C=(B/2)	D=(B*135)/365	E	F=(D-E)	
Upto 1000 Sq Ft Area	5,00,000	2,50,000	184932	UPTO 50 COVERS	96903	88029
				UPTO 100 COVERS	135663	49269
Between 1001 Sq Ft and 2500 Sq Ft Area	15,00,000	7,50,000	554795	UPTO 50 COVERS	96903	457892
				UPTO 100 COVERS	135663	419132
				UPTO 200 COVERS	174424	380371
				ABOVE 200 COVERS	213185	341610
Above 2500 Sq Ft Area	25,00,000	12,50,000	924658	UPTO 50 COVERS	96903	827755
				UPTO 100 COVERS	135663	788995
				UPTO 200 COVERS	174424	750234
				ABOVE 200 COVERS	213185	711473

Handwritten signature and date: 05/11/2021

FEE STRUCTURE FOR L-19 LICENCES (ROUNDED TO NEXT RUPEES)

Round the clock service of Indian Liquor and Foreign liquor in independent restaurant located either in arrival or departure areas of International Airport	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENSE FEE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR THE LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)	
A	B	C= (B/2)	D= (B*135)/365	E	F= (D-E)	
L-19	25,00,000	12,50,000	924658	UPTO 50 COVERS	368228	556430
				UPTO 100 COVERS	523271	401387
				UPTO 200 COVERS	697695	226963
				ABOVE 200 COVERS	891498	33160

FEE STRUCTURE FOR L-20 LICENCES (ROUNDED TO NEXT RUPEES)

Service of Indian Liquor and Foreign Liquor in a bar/dining car in a luxury train	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENSE FEE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR THE LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)
A	B	C= (B/2)	D= (B*135)/365	E	F=(D-E)
L-20	1,00,000	50,000	36987	19891	17096

Signature
05/11/2021

FEE STRUCTURE FOR L-28 LICENCES (ROUNDED TO NEXT RUPEES)

Service of Indian Liquor and Foreign Liquor in a club	APPLICABLE LICENCE FEES FOR THE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENCE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)	
A	B	C= (B/2)	D= (B*135)/365	E	F= (D-E)	
L-28	Rs. 5,00,000/-	2,50,000	184932	UPTO 800 MEMBERS	29071	155861
				801 TO 1500 MEMBERS	38761	146171
				1501 MEMBERS AND ABOVE	77522	107410

FEE STRUCTURE FOR L-29 LICENCES (ROUNDED TO NEXT RUPEES)

SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR AT A CLUB/MESS WHOSE MEMBERSHIP IS EXCLUSIVELY FOR GOVERNMENT SERVANTS, RETIRED GOVERNMENT SERVANTS, INCLUDING MEMBERS. THE LICENSEE MAY SERVE ANY INDIAN LIQUOR OR FOREIGN LIQUOR AT ANY AREA WITHIN THE PREMISES OF THE CLUB, INCLUDING OPEN SPACES VIZ. TERRACE/BALCONY/LOWER AREA OF CLUB 4 ARMED FORCES, SERVING OR RETIRED AND SUCH A CLUB/MESS IS NOT RUN ON COMMERCIAL LINES	APPLICABLE LICENCE FEES FOR THE YEAR 2021-22 under New Excise Policy 2021-22	FEES FOR NEW LICENSEES FOR THE PERIOD NOV 2021 - MAR 2022	PROPORTIONATE APPLICABLE FEES W.E.F 17.11.2021 TO 31.03.2022 i.e. 135 DAYS (ONLY FOR EXISTING LICENSEES AND WHO HAVE AVAILED THE WAIVER BENEFIT OF 66 DAYS LOCKDOWN PERIOD)	AMOUNT TO BE ADJUSTED DUE TO LOCKDOWN PERIOD WORTH OF 66 DAYS (16.04.2021 TO 20.06.2021). APPLICABLE FOR THOSE LICENSEES WHO PAID THE LICENSE FEE FOR APR-JUN 2021 BUT COULD NOT AVAILED THE WAIVER BENEFIT UNDER EXISTING EXCISE POLICY	APPLICABLE LICENCE PAYBLE FOR EXISTING LICENSEES WHO COULD NOT AVAILED THE WAIVER BENEFIT FOR LOCKDOWN PERIOD (16.04.2021 TO 20.06.2021)
A	B	C= (B/2)	D= (B*135)/365	E	F= (D-E)
L-29	Rs. 25000/-	12500	9247	3524	5723

Signature
05/11/2021

The applicable proportionate Licence Fee as mentioned above must be submitted online **ON OR BEFORE 16th November, 2021.**

Further, all the Licensees should submit their "Provide Additional Details" on ESCIMS Portal by 16th November 2021. In case Licensee, who has made renewal payment successfully, does not submit 'Provide Additional Details' application by 16th November 2021, a batch process will run on 16th November 2021 at 11:30pm, which will check and mark the licensee status as STOP TP.

This issues with the prior approval of the Competent Authority.

Signature
05/11/2021

(NEERAJ GUPTA)
ASSISTANT COMMISSIONER (EXCISE)

Copy for compliance:

All the licensees in form of L-15/L-15F, L-16/L-16F, L-17/L-17F, L-18/L-18F, L-19/L-19F, L-20/L-20, L-28/L-28F, L-29/L-29F.

Copy for information and necessary action to:

1. PPS to the Commissioner (Excise), GNCT of Delhi.
2. PA to Deputy Commissioner (Excise), GNCT of Delhi.
3. AC (ESCIMS), to ensure that the order is communicated to all individual licensees through their email, SMS and Pop up and running ticker on the ESCIMS Portal. The licence fee and other charges for the said renewal period shall also be updated on the ESCIMS portal.
4. The System Analyst, Computer Branch to upload the notice on the official web-site.
5. Notice Board.

Signature
05/11/2021

(NEERAJ GUPTA)
ASSISTANT COMMISSIONER (EXCISE)