

DEPARTMENT OF EXCISE, ENTERTAINMENT & LUXURY TAX  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
L-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI -110002  
(HOTEL, CLUB & RESTAURANT BRANCH)

F. 2(111)/Ex/HCR/RENEWAL/2021-22/459

Dated: 01.08.2022

CIRCULAR


**Subject: Renewal of License in form of L-15/ L-16/ L-17/ L-19/ L-20/ L-21/ L-28/L-29 & L-38.**

In pursuance of order No. F.No.9 (Policy/Extn/Excise/Ex/2021-22/ 1939 dated 01.08.2022, I am directed to convey the approval of the Competent Authority-

- (i) To revert to the previous regime of excise duty based policy (as was prevalent before 17.11.2021) with effect from 01st September, 2022; and
- (ii) To take following actions, as a one-time measure:
  - a. Licenses granted under L-38 category (which was not available under the previous excise regime) are allowed to continue till their expiry with efflux of time, subject to compliance of terms and conditions of the licenses, and timely payment of applicable fees and dues;
  - b. Licenses given for Hotel, Club and Restaurant (HCR) segment (viz. L-15; L-16; L-17; L-19; L-20; L-21; L-28; L-29), with effect from 01.09.2022 would be deemed to have been given under the Excise Policy applicable prior to 17.11.2021, till their expiry with efflux of time, subject to all statutory compliances including the terms and conditions of the licences, and timely payment of applicable fees and dues.

2. It is therefore requested that all HCR Licensees i.e. L-15/ L-16/ L-17/ L-19/ L-20/ L-21/ L-28/L-29 and L-38 are required to pay the renewal fees subject to all statutory compliances including the terms and conditions of the licences **ON OR BEFORE 08.08.2022.**

3. This issues with prior approval of the Commissioner (Excise).

  
ASSISTANT COMMISSIONER (EXCISE)

Copy for compliance:

**All the licenses in form of L-15/ L-16/ L-17/ L-19/ L-20/ L-21/ L-28/L-29 & L-38**

Copy for information to:

1. PS to the Commissioner (Excise), GNCT of Delhi.
2. PA to Deputy Commissioner (Excise), GNCT of Delhi.
3. Project Incharge, TCS to upload the circular on ESCIMS web-site and also to update the license fee accordingly. He is further directed to send the e.mail/SMS/Pop up to the licensee/ESCIMS website.
4. The System Analyst, Computer Branch to upload the notice on the official web-site.
5. Guard File.

  
ASSISTANT COMMISSIONER (EXCISE)

- FEE STRUCTURE FOR SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN A HOTEL, MOTEL OR GUEST HOUSE TO RESIDENTS IN THEIR ROOMS (FOR ROUND THE CLOCK SERVICE)

L-15 LICENCES (ROUNDED TO NEXT RUPEES)

DESCRIPTION	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
Guest houses/hotels with up to 100 rooms or below	Rs 2,50,000/-	Rs. 21,233/-
Guest houses/hotels with more than 101 rooms up to 400 rooms	Rs 7,50,000/-	Rs. 63,699/-
Guest houses/hotels with more than 401 room	Rs 15,00,000/-	Rs. 1,27,398/-

- SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN A BAR/RESTAURANT ATTACHED TO A HOTEL OR MOTEL

L-16 LICENCES (ROUNDED TO NEXT RUPEES)

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
Budget hotels to 2 Star hotels	Rs 10,00,000/-	Rs. 84,932/-
3 Star and 4 Star hotels	Rs 15,00,000/-	Rs. 1,27,398/-
5 Star and above 5 star hotels including Deluxe Hotels, 1st Class Category Hotels includes the service of liquor for 24 Hours.	Rs 1 Crore	Rs. 8,49,316/-



- SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN INDEPENDENT RESTAURANT  
L-17 LICENCES (ROUNDED TO NEXT RUPEES)

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
Upto 1000 Sq Ft Area	Rs 5,00,000/-	Rs. 42,466/-
Between 1001 Sq Ft and 2500 Sq Ft Area	Rs 15,00,000/-	Rs. 1,27,398/-
Above 2500 Sq Ft Area	Rs 25,00,000/-	Rs. 2,12,329/-

- ROUND THE CLOCK SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN INDEPENDENT RESTAURANT LOCATED EITHER IN ARRIVAL OR DEPARTURE AREAS OF INTERNATIONAL AIRPORT

L-19 LICENCES (ROUNDED TO NEXT RUPEES)

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
L-19	Rs 25,00,000/-	Rs. 2,12,329/-

- SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN A BAR/DINING CAR IN A LUXURY TRAIN

L-20 LICENCES (ROUNDED TO NEXT RUPEES)

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
L-20	Rs 1,00,000/-	Rs. 8,494/-

- Round the clock service/sale of Indian Liquor and Foreign Liquor in a bar attached to a hotel located either in arrival or departure area of International Airport

**L-21 LICENCES (ROUNDED TO NEXT RUPEES)**

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
L-21	Rules of L19 shall apply for hotels upto 4 Star attached to hotels. 5 Star hotels and above will have to obtain the L16 license and the same Rules will apply	Rules of L19 shall apply for hotels upto 4 Star attached to hotels. 5 Star hotels and above will have to obtain the L16 license and the same Rules will apply

- SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR IN A CLUB

**L-28 LICENCES (ROUNDED TO NEXT RUPEES)**

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
L-28	Rs 5,00,000/-	Rs. 42,466/-

- SERVICE OF INDIAN LIQUOR AND FOREIGN 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

**L-29 LICENCES (ROUNDED TO NEXT RUPEES)**

DESCRIPTION OF LICENSES	APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23	APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022
L-29	Rs 25,000/-	Rs. 2,124/-



- SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR AT BANQUET HALLS, PARTY PLACES, FARM HOUSES, WEDDING/ PARTY/EVENT VENUES  
L-38 LICENCES (ROUNDED TO NEXT RUPEES)

<b>BANQUET HALLS, PARTY PLACES, FARM HOUSES, WEDDING/ PARTY/EVENT VENUES</b>	<b>APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2022-23</b>	<b>APPLICABLE LICENCE FEES FOR PERIOD w.e.f. 01.08.2022 to 31.08.2022</b>
<b>Upto 5000 Sq Ft</b>	Rs. 5,00,000/-	Rs. 42,466/-
<b>Above 5000 Sq Ft and Upto 15,000 Sq Ft</b>	Rs. 10,00,000/-	Rs. 84,932/-
<b>Above 15,000 Sq Ft</b>	Rs. 15,00,000/-	Rs. 1,27,398/-