GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI OFFICE OF THE COMMISSIONER OF EXCISE, ENTERTAINMENT & LUXURY TAX L & N BLOCK, VIKAS BHAWAN, I. P. ESTATE, NEW DELHI – 110 002.

F.1(443)/Ex/R/L-17/2008-09/200/

Dated: 4 /8/2015

ORDER

As per the Notification No. F.12(4)/Fin(Rev-1)/15-16/dsvi/587 dated 22.8.2015 of Govt. of NCT of Delhi, the Licence Fee of L-15, L-16, L - 17, L - 18 & L-19, L-28 & L-29 Licenses have been revised as communicated vide Order dated 28.7.2015, 30.7.2015, & 31.7.2015 which was posted on ESCIMS website, wherein licensees were directed to pay the difference of licence fee within 15 days of the issue of Order.

It has been observed that still most of the licensees have not deposited the difference of license fee.

Section 30 of the Delhi Excise Act 2009 stipulates as under:

"If the excise revenue payable by a person under this Act or the rules made thereunder is not paid within time, he shall be liable to pay on the sum due, a simple interest at the rate of twelve per cent, per annum from the date next following the day on which such payment became due."

Keeping in view of above, I, D. Varma, Deputy Commissioner (Excise)/Licensing Authority hereby direct all the L-15, L-16, L – 17, L -18, L-19, L-28 & L-29 licensees to pay the difference of license fee alongwith interest @ 12% p.a. which becomes due after the 15th day of the issue of order i.e., interest is applicable on the amount payable in case of Hotels w.e.f 12.8.2015, in case of Restaurants w.e.f 14.8.2015 and in case of Clubs w.e.f. 15.8.2015, as the case may be. Further, in cases where the difference of Licence Fee has been paid by the Licencee on or after the dates mentioned above, they are hereby directed to pay interest @12% p.a w.e.f from the respective due dates of payment. The Licensees shall pay the amount, so due, within 7 days of issue of this order failing which action as deemed fit under the Delhi Excise Act, 2009 and rules framed thereunder shall be initiated against the licensee without any further notice.

DEPUTY COMMISSIOENR (EXCISE)/
LICENSING AUTHORITY

Dated: /8/2015

F.1(443)/Ex/R/L-17/2008-09/200/

Copy to:

- 1. P.S. to Commissioner (Excise)
- 2. All AC Hotel/Club/Restaurant, Excise Deptt.
- 3. AC ESCIMS for circulation through their website/TCS.
- 4. All DAs Restaurant/Hotel/Club.