

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

No. F2 (87)/Ex/HCR/Part file/2022-23/3169-3173

Dated: 27/3/24

**Corrigendum**

In partial modification to circular. No. F2(87)/Ex/HCR/Part file/2022-23/3140-3143, 3144-3147 dated 21.03.2024 regarding payment of renewal fee, in respect of L-15/L15F, L16/16F, L17/L17F, L-18/L-18F, L-19/L-19F, L-20/L-20F, the Competent Authority is please to allow the provision for paying fee in two installment under Rule 41 of Delhi Excise Rule 2010 as given under :-

**FEE STRUCTURE FOR L-15/L-15F LICENSES (Rounded off to Next Rupee)**

SEAT COVERS	License fee for Excise year 2023-24 for Indian Liquor	Fee for Foreign Liquor for 2023-24	Total License Fee Including Indian and Foreign Liquor 2023-24	license fee for FY 2024-25 after 10% increase for Indian Liquor	license fee for FY 2024-25 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2024-25	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian liquor	Fee for Foreign Liquor after 10% increase w.e.f. 01.04.2024 to 30.09.2024	Proportionate fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian and Foreign Liquor.
	A	B	C = (A+B)	D=(A*110%)	E=(B*110/100)	F=(D+E)	I=(D*6/12)	J=(E*6/12)	K=(I+J)
Hotel having upto 25 rooms	176848	17686	194534	194534	19455	213989	97267	9728	106995
Hotel having 26 to 50 rooms	235795	23580	259375	259375	25938	285313	129688	12969	142657
Hotel having 51 to 100 rooms	471589	47159	518748	518748	51875	570623	259374	25938	285312
Hotel having 101 to 200 rooms	707385	70739	778124	778124	77813	855937	389062	38907	427969
Hotel having 201 to 300 rooms	943179	94318	1037497	1037497	103750	1141247	518749	51875	570624
Hotel having 301 to 400 rooms	1178975	117898	1296873	1296873	129688	1426561	648437	64844	713281
Hotel having rooms 401 and above	1414770	141478	1556248	1556247	155626	1711873	778124	77813	855937

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**FEE STRUCTURE FOR L-16/L-16F LICENSES Upto 75 Seat Covers (Rounded off to Next Rupee)**

SEAT COVERS	License fee for Excise year 2023-24 for Indian Liquor	Fee for Foreign Liquor for 2023-24	Total License Fee Including Indian and Foreign Liquor 2023-24	license fee for FY 2024-25 after 10% increase for Indian Liquor	license fee for FY 2024-25 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2024-25	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian liquor	Fee for Foreign Liquor after 10% increase w.e.f. 01.04.2024 to 30.09.2024	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian and Foreign Liquor.
	A	B	C = (A+B)	D=(A*110%)	E=(B*110/100)	F=(D+E)	I=(D*6/12)	J=(E*6/12)	K=(I+J)
Above5 Star	2122154	212216	2334370	2334369	233438	2567807	1167185	116719	1283904
5 Star	1768461	176847	1945308	1945307	194532	2139839	972654	97266	1069920
4 Star	1473718	147371	1621089	1621090	162108	1783198	810545	81054	891599
3 Star	1355820	135583	1491403	1491402	149141	1640543	745701	74571	820272
2 Star	1237924	123793	1361717	1361716	136172	1497888	680858	68086	748944
1 Star	1002129	100213	1102342	1102342	110234	1212576	551171	55117	606288
Budget Hotel	943179	94318	1037497	1037497	103750	1141247	518749	51875	570624
(i)Deluxe	1650563	165057	1815620	1815619	181563	1997182	907810	90782	998592
(ii)First Class	1414769	141478	1556247	1556246	155626	1711872	778123	77813	855936

**FEE STRUCTURE FOR L-16/L-16F LICENSES Above 75 Seat Covers (Rounded off to Next Rupee)**

SEAT COVERS	License fee for Excise year 2023-24 for Indian Liquor	Fee for Foreign Liquor for 2023-24	Total License Fee Including Indian and Foreign Liquor 2023-24	license fee for FY 2024-25 after 10% increase for Indian Liquor	license fee for FY 2024-25 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2024-25	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian liquor	Fee for Foreign Liquor after 10% increase w.e.f. 01.04.2024 to 30.09.2024	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian and Foreign Liquor.
	A	B	C = (A+B)	D=(A*110%)	E=(B*110/100)	F=(D+E)	I=(D*6/12)	J=(E*6/12)	K=(I+J)
Above5 Star	2829537	282954	3112491	3112491	311249	3423740	1556246	155625	1711871
5 Star	2475846	247585	2723431	2723431	272344	2995775	1361716	136172	1497888
4 Star	2004256	200427	2204683	2204682	220470	2425152	1102341	110235	1212576
3 Star	1886358	188637	2074995	2074994	207501	2282495	1037497	103751	1141248
2 Star	1709512	170952	1880464	1880463	188047	2068510	940232	94024	1034256

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1 Star	1473718	147373	1621091	1621090	162110	1783200	810545	81055	891600
Budget Hotel	1296873	129688	1426561	1426560	142657	1569217	713280	71329	784609
(i)Deluxe	2122154	212216	2334370	2334369	233438	2567807	1167185	116719	1283904
(ii)First Class	1886358	188637	2074995	2074994	207501	2282495	1037497	103751	1141248

**FEE STRUCTURE FOR L-17/L-17F LICENSES (Rounded off to nearest Rupee)**

SEAT COVERS	License fee for Excise year 2023-24 for Indian Liquor	Fee for Foreign Liquor for 2023-24	Total License Fee Including Indian and Foreign Liquor 2023-24	license fee for FY 2024-25 after 10% increase for Indian Liquor	license fee for FY 2024-25 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2024-25	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian liquor	Fee for Foreign Liquor after 10% increase w.e.f. 01.04.2024 to 30.09.2024	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian and Foreign Liquor.
	A	B	C = (A+B)	D=(A*110 %)	E=(B*110/100)	F=(D+E)	I=(D*6/12)	J=(E*6/12)	K=(I+J)
UPTO 50 SEAT COVERS	1120026	112003	1232029	1232029	123203	1355232	616015	61602	677617
UPTO 100 SEAT COVERS	1591618	159162	1750780	1750780	175078	1925858	875390	87539	962929
UPTO 200 SEAT COVERS	2122154	212216	2334370	2334370	233438	2567808	1167185	116719	1283904
ABOVE 200 SEAT COVERS	2711642	271164	2982806	2982806	298280	3281086	1491403	149140	1640543

**FEE STRUCTURE FOR L-18/L-18F LICENSES (Rounded off to nearest Rupee)**

SEAT COVERS	License fee for Excise year 2023-24 for Indian Liquor	Fee for Foreign Liquor for 2023-24	Total License Fee Including Indian and Foreign Liquor 2023-24	license fee for FY 2024-25 after 10% increase for Indian Liquor	license fee for FY 2024-25 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2024-25	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian liquor	Fee for Foreign Liquor after 10% increase w.e.f. 01.04.2024 to 30.09.2024	Proportionate License fee for 06 months w.e.f. 01.04.2024 to 30.09.2024 for Indian and Foreign Liquor.
	A	B	C = (A+B)	D=(A*110 %)	E=(B*110 /100)	F=(D+E)	I=(D*6/12)	J=(E*6/12)	K=(I+J)
UPTO 50 SEAT COVERS	589488	58949	648437	648437	64844	713281	324219	32422	356641
UPTO 100 SEAT COVERS	825283	82529	907812	907811	90782	998593	453906	45391	499297
UPTO 200 SEAT COVERS	1061077	106108	1167185	1167185	116719	1283904	583593	58360	641953
ABOVE 200 SEAT COVERS	1296873	129688	1426561	1426560	142657	1569217	713280	71329	784609

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The implementation of fee structures are provisioned in ESCIMS portal as under:

1. The Excise Licensee in case of license in form L-15/L15F, L16/16F, L17/L17F, L-18/L-18/F who want to pay full renewal fee for Excise Year 2024-25, shall pay 06 month fee through ARN as showing on portal and rest 06 months fee by paying in miscellaneous head by 31.03.2024 and submit the challan in Excise department for the purpose of mapping of payment.
2. The Excise Licensee in case of license in form L-15/L15F, L16/16F, L17/L17F, L-18/L-18/F, who opt to pay, the fee for 06 months initially, shall pay **Second Installment of remaining balance amount of license fee before 30th September 2024** alongwith interest @12% per annum, falling which double the amount of 2<sup>nd</sup> installment shall be payable.
3. Contents of Circulars issued on 21.03.2024 in respect of Licenses L-11, L-28/L28F and L-29/L-29F Shall remain unchanged.
4. Contents of circulars No. F2(87)/Ex/HCR/Part file/2022-23/3140-3143, 3144-3147 dated 21.03.2024, are modified to the extent of above mentioned points only. Rest of the contents of said circulars in respect of L-19/L-19F and L-20/L-20F shall remain unchanged.
4. The licensee of L-11, L19/19F, L-20/20F, L28/28F & L29/29F shall pay full renewal fee for year of 2024-2025 on Excise portal through ARN.

*NV Venkatalam*  
27-03-24  
(NEELAM VENKATACHALAM)  
ASSISTANT COMMISSIONER (HCR)

No. F2(87)/Ex/HCR/Part file/2022-23/3169-3173

Dated: 27/3/24

Copy for compliance:

All the HCR Licensee.

Copy for information to:

1. PS to the Commissioner (Excise), GNCT of Delhi.
2. PA to Deputy Commissioner (Excise), GNCT of Delhi.
3. Jt. Director (IT) to upload the circular on ESCIMS web-site and also to update the license fee accordingly. He is further requested to send the e-mail/SMS/Pop up to the licensee, (30 days prior to expiry of, any of link licenses) who in turn will link valid documents within given stipulated time.
4. Guard File.

*NV Venkatalam*  
27-3-24  
(NEELAM VENKATACHALAM)  
ASSISTANT COMMISSIONER (HCR)