

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE COMMISSIONER OF EXCISE, ENTT. & LUXURY TAX
L-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI-110002

F.No.11/IMFL/EX/2020-21/579-597

Dated: 09/06/2020

ORDER

Subject: Withdrawal of Special Corona Fee levied @ 70% of the Maximum Retail Price (MRP) on all categories of liquor sold through retail licensees for consumption "off" the premises and increase in rate of VAT from 20% to 25% on all categories of liquor sold in the jurisdiction of NCT of Delhi with effect from 10.06.2020.

The Government of NCT of Delhi vide Notification No. F.3(2)/Fin.(Rev-1)/2020-21/DS-VI/177 dated 09.06.2020 has withdrawn Special Corona Fee @ 70% of the Maximum Retail Price (MRP) on all categories of liquor from the Consumer at Point of Sale by retail licensees for consumption "off" the premises with effect from 10.06.2020. Further, the Value Added Tax (VAT) has been increased from existing 20% to 25 % on all categories of liquor sold in the jurisdiction of NCT of Delhi vide Notification No.F.3(10)/Fin.(Rev-1)/2020-21/DS-VI/178 dated 09.06.2020.

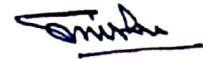
As such, this Department's Order No.F.No.5/IMFL/Ex/2020-21/415-430 dated 04/05/2020 to levy Special Corona Fee @ 70% of the Maximum Retail Price (MRP) on all categories of liquor sold through retail licensees is withdrawn with immediate effect.

Therefore, all the retail licensees are hereby directed **not to collect** Special Corona Fee @ 70% of the Maximum Retail Price (MRP) on all categories of liquor from the Consumer at Point of Sale by retail licensees for consumption "off" the premises with effect from **10.06.2020**.

Further, all licensees are directed to sell liquor at revised rate including additional 5% VAT as increased by the aforesaid notification with effect from **10.06.2020** and the same shall be deposited in the Government exchequer. In addition, all wholesale licensees for IMFL, FL and CL are directed to collect the increased 5% VAT from the retail licensees.

It is further clarified that the **revised MRP** shall be inclusive of the additional 5% increased VAT from current 20% to 25% for all categories of liquor sold in jurisdiction of NCT of Delhi. If any instance of over-charging above **revised MRP** is reported from any of the retail vend or licensee, strict action as per relevant rules shall be taken against the licensee.

This issues with the approval of the Competent Authority.



(Sandeep Mishra)
Deputy Commissioner (Excise)

Copy for necessary action to:

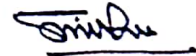
1. MD/GM, DTTDC
2. MD/ED, DSIISC
3. Chairman/GM, DSCSC
4. GM, DCCWS
5. All L-1/L-1F, L-2, L-3 licensees.
6. All retail licensees for consumption of liquor "off" and "on" the premises.
7. All L-7/L-7F & L-10/L-10F licensees allowed to open/resume sale are hereby directed to conduct MSR activity and upload the same on the ESCIMS portal before starting sale on 10.06.2020 so that 70% Special Corona Fee can be realized on un-scanned sale as per MSR-Gap. Those licensees who conduct the MSR at a later date shall be liable to pay 70% Special Corona Fee on the entire MSR-Gap generated at that point of time.
8. G.M (Excise), GNCTD
9. AC (ESCIMS)/Incharge (TCS) to upload the order on the website.
10. DCA (Excise), GNCTD
11. All Assistant Commissioners (Excise)

F.No.11/IMFL/EX/2020-21/579-597

Dated:09/06/2020

Copy for information to:

1. Pr. Secretary to LT. Governor, Delhi.
2. Addl. Secretary to Hon'ble Chief Minister, Delhi.
3. Secretary to Hon'ble Deputy Chief Minister, Govt of NCT of Delhi.
4. Chief Secretary, Govt. of NCT of Delhi.
5. Secretary (Finance), Govt of NCT of Delhi.
6. Commissioner (Excise). Govt of NCT of Delhi.
7. Dy. Commissioner (Excise) I & II, Govt of NCT of Delhi.
8. Guard file.



(Sandeep Mishra)
Deputy Commissioner (Excise)