

8/82/CB  
27/06/2025

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

No. Exc-HCR/2/2025-HCR-Excise/1418-1422  
C.No. 227133

Dated: 27/6/25

CIRCULAR/T&C FOR 2025-2026

**Subject: Renewal of License in form of L-15/L-15F and L16/L16F for period w.e.f. 01.07.2025 to 31.03.2026.**

1. It has been decided by the Competent Authority to renew all existing L15/L-15F and L-16/L-16F, for the period w.e.f. 01.07.2025 to 31.03.2026 on payment of proportionate applicable license fee and additional fee **as per timelines prescribed in the point no. 2 of circular** for the said period subject to the following terms & conditions:
  - A. All the licenses of L15/L-15F and L-16/L-16F, are hereby directed to submit their application for renewal of license online by accessing their account in EABKARI portal (applicant login) through their EXD ID and password along with the applicable license renewal fee for the period w.e.f. 01.07.2025 to 31.03.2026 by providing requisite information and payment of renewal license **as per timelines prescribed in the point no. 2 of circular**.
  - B. The Licensee should ensure that the licensed premises remains in their legal possession during the currency of license as required under section 13 (1) (f) of the Delhi Excise Act, 2009.
  - C. The revised annual license fee and additional fee, as applicable, will be levied on proportionate basis for the period of 09 months on the revised fee structure as already issued vide circular dated 26.03.2025 which is also given below-

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

SEAT COVERS	License fee for Excise year 2024-25 for Indian Liquor	Fee for Foreign Liquor (2024-25)	Total License Fee Including Indian and Foreign Liquor IN 2024-25	license fee for FY 2025-26 after 10% increase for Indian Liquor	license fee for FY 2025-26 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2025-26
	A	B	C = (A+B)	D = (A*1.1)	E = (D*0.1)	F = (D+E)
Hotel having upto 25 rooms	194533	19455	213988	213988	21399	
Hotel having 26 to 50 rooms	259375	25938	285313	285313	28532	235387
Hotel having 51 to 100 rooms	518748	51875	570623	570623	57063	313845
Hotel having 101 to 200 rooms	778124	77813	855937	855937	85594	627686
Hotel having 201 to 300 rooms	1037497	103750	1141247	1141247	114125	941531
Hotel having 301 to 400 rooms	1296873	129688	1426561	1426561	142657	1255372
Hotel having rooms 401 and above	1556247	155626	1711873	1711872	171188	1569218
						1883060

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

SEAT COVERS	License fee for Excise year 2024-25 for Indian Liquor	Fee for Foreign Liquor for Year 2024-25	Total License Fee Including Indian and Foreign Liquor for 2024-25	license fee for FY 2025-26 after 10% increase for Indian Liquor	license fee for FY 2025-26 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2025-26
	A	B	C = (A+B)	D=(A*1.1)	E=(D*0.1)	F=(D+E)
Above 5 Star	2334369	233438	2567807	2567806	256781	2824587
5 Star	1945307	194532	2139839	2139838	213984	2353822
4 Star	1621090	162108	1783198	1783199	178320	1961519
3 Star	1491402	149141	1640543	1640543	164055	1804598
2 Star	1361716	136172	1497888	1497888	149789	1647677
1 Star	1102342	110234	1212576	1212577	121258	1333835
Budget Hotel	1037497	103750	1141247	1141247	114125	1255372
(i) Deluxe	1815619	181563	1997182	1997181	199719	2196900
(ii) First Class	1556246	155626	1711872	1711871	171188	1883059

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

SEAT COVERS	License fee for Excise year 2024-25 for Indian Liquor	Fee for Foreign Liquor for year 2024-25	Total License Fee Including Indian and Foreign Liquor for 2024-25	license fee for FY 2025-26 after 10% increase for Indian Liquor	license fee for FY 2025-26 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2025-26
	A	B	C = (A+B)	D=(A*1.1)	E=(D*0.1)	F=(D+E)
Above 5 Star	3112491	311249	3423740	3423741	342375	3766116
5 Star	2723431	272344	2995775	2995775	299578	3295353
4 Star	2204682	220470	2425152	2425151	242516	2667667
3 Star	2074994	207501	2282495	2282494	228250	2510744
2 Star	1880463	188047	2068510	2068510	206851	2275361
1 Star	1621090	162110	1783200	1783199	178320	1961519
Budget Hotel	1426560	142657	1569217	1569216	156922	1726138
(i) Deluxe	2334369	233438	2567807	2567806	256781	2824587
(ii) First Class	2074994	207501	2282495	2282494	228250	2510744

- D. The Motel already classified by, Govt. of India, Ministry of Tourism, shall pay license fee on the basis of that classification until their reclassification.
- E. **24x7 SCHEME:**  
 "Fee for service of liquor round the clock for 4 Star hotels, 5 Star hotels, 5 Star Deluxe and above category hotels and Motels (Deluxe) shall be additional 50% of the basic annual licence fee of that particular restaurant"
- F. All the Five Star & above Category hotels who have already taken permission for opening one or more L-16/L-16F unit, round the clock (24X7) have to apply for the permission afresh for the next Licensing Year. The scheme is open to all the Hotels classified under Four Star, Five Star and Five Star Deluxe and above Category.



- G. The Department reserves the right to review the license fee and in case the same is increased, the licensee shall be liable to pay the increased amount within the stipulated time period failing which the Department shall have the right to stop the transport permit of the unit or take any other suitable action.
- H. All Licensees are required to submit mandatory linked licenses along with other documents in document revalidation link available at EABKARI portal failing which License renewal will be stopped.
- I. All applications for renewal with license fee must be submitted online **as per timelines prescribed in the point no. 2 of circular** through License Renewal Link in EABKARI Portal. Licensee can access EABKARI portal (applicant) through their EXD ID and password.
- J. At the time of renewal, License Fee for Addl. Area i.e. 75% of Annual License Fee (if applicable) should also be submitted as per provisions of Delhi Excise Act & Rules.

**2. Timelines for payment of licensee fee for renewable licenses-**

S.No.	Timelines	Fee to be paid
1	Within 30 days of issuance of circular for renewal	Only requisite License fee (pro-rata) as per category of the license shall be paid.
2	30 days to 60 days of issuance of circular for renewal	Additional fee of 25% of Annual license fee (pro-rata) along with License fee (pro-rata) as per category of the license shall be paid
3	Beyond 60 days of issuance of circular for renewal	Additional Fee of 100% of Annual license fee (pro-rata) along with License fee (pro-rata) as per category of the license shall be paid

This issues with the prior approval of the Competent Authority.

  
(ANAND VARDHAN MISHRA)  
ASSISTANT COMMISSIONER (HCR)

No. Exc-HCR/2/2025-HCR-Excise/1418-1422  
C.No. 227133

Dated: 27/6/25

Copy for compliance:

All the licenses in form of L15/L-15F and L-16/L-16F.

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 EABKARI web-site & <https://excise.delhi.gov.in> 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 link licenses) who will link documents (which are going to be expired).
4. Guard File.

  
(ANAND VARDHAN MISHRA)  
ASSISTANT COMMISSIONER (HCR)