

8183/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/1423-1427  
C.No. 227133

Dated: 27/6/25

CIRCULAR/T&C FOR 2025-2026

**Subject: Renewal of License in form of L-17/L-17F, L-18/L-18F, L-19/L-19F and L-20/L-20F 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 L-17/L-17F, L-18/L-18F, L-19/L-19F and L-20/L-20F for period w.e.f. 01.07.2025 to 31.03.2026 on payment of proportionate applicable license fee and additional fee (if applicable) **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 L-17/L-17F, L-18/L-18F, L-19/L-19F and L-20/L-20F, 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-17/L-17F LICENSES (Rounded off to nearest Rupee)**

SEAT COVERS	License fee for Excise year 2024-25 for Indian Liquor	Fee for Foreign Liquor year 2024-25	Total License Fee Including Indian and Foreign Liquor year 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)
UPTO 50 SEAT COVERS	1232029	123203	1355232	1355232	135524	1490756
UPTO 100 SEAT COVERS	1750780	175078	1925858	1925858	192586	2118444
UPTO 200 SEAT COVERS	2334370	233438	2567808	2567807	256781	2824588
ABOVE 200 SEAT COVERS	2982806	298280	3281086	3281087	328109	3609196

*Handwritten signature/initials*

(ii) ANNUAL FEE STRUCTURE FOR L-18/L-18F LICENSES (Rounded off to nearest 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 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)
UPTO 50 SEAT COVERS	648437	64844	713281	713281	71329	784610
UPTO 100 SEAT COVERS	907811	90782	998593	998593	99860	1098453
UPTO 200 SEAT COVERS	1167185	116719	1283904	1283904	128391	1412295
ABOVE 200 SEAT COVERS	1426560	142657	1569217	1569216	156922	1726138

(iii) ANNUAL FEE STRUCTURE FOR L-19/L-19F LICENSES (Rounded off to nearest 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 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=(B*0.1)	F=(D+E)
UPTO 50 SEAT COVERS	2464056	246406	2710462	2710462	271047	2981509
UPTO 100 SEAT COVERS	3501554	350156	3851710	3851710	385171	4236881
UPTO 200 SEAT COVERS	4668737	466874	5135611	5135611	513562	5649173
ABOVE 200 SEAT COVERS	5965607	596562	6562169	6562168	656217	7218385

(iv) ANNUAL FEE STRUCTURE FOR L-20/L-20F LICENSES (Rounded off to nearest Rupee)

APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2024-2025	license fee for FY 2025-26 after 10% increase
A	B=Ax1.1
146410	161051

*26*



- D. 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.
- E. 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.
- F. 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 EBKARI Portal. Licensee can access EABKARI portal (applicant login) through their EXD ID and password.
- G. 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/1423-1427  
C.No. 227133

Dated: 27/6/25

Copy for compliance:

All the L17/L17F, L-18/L-18F, L19/L19F & L-20/L20F Licensees.

**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, any of link licenses).
4. Guard File.

(ANAND VARDHAN MISHRA)  
ASSISTANT COMMISSIONER (HCR)