

**Government of NCT of Delhi**  
**Department of Excise, Entt. & Luxury Tax**  
**L-Block, Vikas Bhawan, 1.P. Estate, New Delhi-110002**

F.No.L-1/13/Ex/IMFL/10-11/387-392


Date: 27.06.2025

**ORDER**

The Competent Authority has granted approval for continuation of Excise Duty Based Regime which is in effect from licensing year 2022-23, ( which was continued in 2023-24 and 2024-25) for Excise Year 2025-26 (w.e.f. 01.07.2025 to 31.03.2026), for grant of wholesale licenses on basis of same terms and conditions and accordingly new L-1, L-1F, L-2 Licenses are allowed on same terms and conditions of Excise Duty Based Regime. Further, terms & conditions of all licenses, which are renewable every year, are also continued for Excise Year 2025-26 with the following timelines-

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

Necessary circulars may be issued in this regard by the concerned branches dealing with all the licenses and permits granted /renewed under Delhi Excise Rules, 2010.

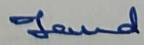
  
(TANVIR AHMAD)  
Deputy Commissioner (Excise)

Copy to:-

1. All Assistant Commissioners (Excise) for necessary action
2. System Analyst to upload the order on the official website of the department

Copy for information to:-

1. Secretary to Hon'ble Chief Minister/Finance Minister, Delhi Secretariat, Delhi- 110002.
2. PPS to Pr. Secretary (Finance), GNCTD, Delhi Secretariat, Delhi- 110002
3. PS to Secretary (Finance), GNCTD, Delhi Secretariat, Delhi- 110002
4. PS to Commissioner (Excise), GNCTD, L-Block, Vikas Bhawan, Delhi-110002.

  
(TANVIR AHMAD)  
Deputy Commissioner (Excise)