

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. Exc-HCR/2/2025-HCR-Excise/ 1858
CIRCULAR

Dated: 25-02-2026

Subject: Renewal of License in form of L-15/L-15F and L-16/L-16F for the period w.e.f 01.04.2026 to 31.03.2027.

1. It has been decided by the Competent Authority to renew all existing L-15/L-15F and L-16/L-16F Licenses for period w.e.f 01.04.2026 to 31.03.2027 on payment of license fee and additional fee **as per timelines prescribed in the point No.02 of circular** for the said period subject to the following terms & conditions:

- A. All the licensees of L-15/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 01.04.2026 to 31.03.2027 by providing the requisite information and payment of renewal license fee and additional fees as applicable.
- B. The Licensee should ensure that the licensed premises remains in his legal possession during the currency of license as required under section 13 (1) (f) of the Delhi Excise Act, 2009.
- C. The revised license fee for the period 01.04.2026 to 31.03.2027 will be levied for the period of 12 months on the fee structure as given below:

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

SEAT COVERS	License fee for Excise year 2025-26 for Indian Liquor	Fee for Foreign Liquor (2025-26)	Total License Fee Including Indian and Foreign Liquor IN 2025-26	license fee for FY 2026-27 after 10% increase for Indian Liquor	license fee for FY 2026-27 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2026-27
	A	B	C = (A+B)	D=(A*1.1)	E=(B*1.1)	F=(D+E)
Hotel having upto 25 rooms	213988	21399	235387	235387	23539	258926
Hotel having 26 to 50 rooms	285313	28532	313845	313845	31386	345231
Hotel having 51 to 100 rooms	570623	57063	627686	627686	62770	690456
Hotel having 101 to 200 rooms	855937	85594	941531	941531	94154	1035685
Hotel having 201 to 300 rooms	1141247	114125	1255372	1255372	125538	1380910
Hotel having 301 to 400 rooms	1426561	142657	1569218	1569218	156923	1726141
Hotel having rooms 401 and above	1711872	171188	1883060	1883060	188307	2071367

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

SEAT COVERS	License fee for Excise year 2025-26 for Indian Liquor	Fee for Foreign Liquor for Year 2025-26	Total License Fee Including Indian and Foreign Liquor for 2025-26 $C = (A+B)$	license fee for FY 2026-27 after 10% increase for Indian Liquor $D = (A*1.1)$	license fee for FY 2026-27 after 10% increase for foreign Liquor $E = (B*1.1)$	Total License Fee Including Indian and Foreign Liquor for FY 2026-27 $F = (D+E)$
	A	B				
Above 5 Star	2567806	256781	2824587	2824587	282460	3107047
5 Star	2139838	213984	2353822	2353822	235383	2589205
4 Star	1783199	178320	1961519	1961519	196152	2157671
3 Star	1640543	164055	1804598	1804598	180461	1985059
2 Star	1497888	149789	1647677	1647677	164768	1812445
1 Star	1212577	121258	1333835	1333835	133384	1467219
Budget Hotel	1141247	114125	1255372	1255372	125538	1380910
(i) Deluxe	1997181	199719	2196900	2196900	219691	2416591
(ii) First Class	1711871	171188	1883059	1883059	188307	2071366

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 2025-26 for Indian Liquor	Fee for Foreign Liquor for Year 2025-26	Total License Fee Including Indian and Foreign Liquor for 2025-26 $C = (A+B)$	license fee for FY 2026-27 after 10% increase for Indian Liquor $D = (A*1.1)$	license fee for FY 2026-27 after 10% increase for foreign Liquor $E = (B*1.1)$	Total License Fee Including Indian and Foreign Liquor for FY 2026-27 $F = (D+E)$
	A	B				
Above 5 Star	3423741	342375	3766116	3766116	376613	4142729
5 Star	2995775	299578	3295353	3295353	329536	3624889
4 Star	2425151	242516	2667667	2667667	266768	2934435
3 Star	2282494	228250	2510744	2510744	251075	2761819
2 Star	2068510	206851	2275361	2275361	227537	2502898
1 Star	1783199	178320	1961519	1961519	196152	2157671
Budget Hotel	1569216	156922	1726138	1726138	172615	1898753
(i) Deluxe	2567806	256781	2824587	2824587	282460	3107047
(ii) First Class	2282494	228250	2510744	2510744	251075	2761819

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. The Excise Licensee in case of license in form L-15/L15F, L16/16F, L17/L17F, L-18/L-18/F who may opt to pay, the fee for 06 months initially, shall pay Second Installment of remaining balance amount of license fee by 29th September 2026 alongwith interest @12% per annum, failing which double the amount of 2nd installment shall be payable.
- I. At the time of renewal, License Fee for Additional 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 license fee for renewal licenses –

S No	Timelines	Fee to be paid
1.	Till 28 th Feb 2026	Only requisite License fee as per category of the license shall be paid.
2.	01 March to 31 March 2026	Additional fee of 25% of Annual license fee along with License fee as per category of the license shall be paid.
3.	From 01 April 2026	Additional fee of 100% of Annual license fee along with License fee as per category of the license shall be paid.

This issues with the prior approval of the Competent Authority.


(DEEPAK PUNDIR)
ASSISTANT COMMISSIONER (HCR)

No. Exc-HCR/2/2025-HCR-Excise/ 1858

Dated: 25/02/2026

Copy for compliance:

All the licenses in form of L-15/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. Deputy Director (IT) to upload the circular on EABKARI web-site & <https://excise.delhi.gov.in> and also to update the license fee accordingly.
4. Guard File.


(DEEPAK PUNDIR)
ASSISTANT COMMISSIONER (HCR)