

**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/ 1859

Dated: 25/02/2026

CIRCULAR

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 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-17/L-17F, L-18/L-18F, L-19/L-19F and L-20/L-20F Licenses for period w.e.f 01.04.2026 to 31.03.2027 on payment of applicable license fee and additional fee (if applicable) **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 -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 01.04.2026 to 31.03.2027 by providing the requisite information and payment of renewal license 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-17/L-17F LICENSES (Rounded off to Next Rupee)

SEAT COVERS	License fee for Excise year 2025-26 for Indian Liquor	Fee for Foreign Liquor year 2025-26	Total License Fee Including Indian and Foreign Liquor year 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)
UPTO 50 SEAT COVERS	1355232	135524	1490756	1490756	149077	1639833
UPTO 100 SEAT COVERS	1925858	192586	2118444	2118444	211845	2330289
UPTO 200 SEAT COVERS	2567807	256781	2824588	2824588	282460	3107048
ABOVE 200 SEAT COVERS	3281087	328109	3609196	3609196	360920	3970116

[Signature]

II. ANNUAL FEE STRUCTURE FOR L-18/L-18F 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 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)
UPTO 50 SEAT COVERS	713281	71329	784610	784610	78462	863072
UPTO 100 SEAT COVERS	998593	99860	1098453	1098453	109846	1208299
UPTO 200 SEAT COVERS	1283904	128391	1412295	1412295	141231	1553526
ABOVE 200 SEAT COVERS	1569216	156922	1726138	1726138	172615	1898753

III. ANNUAL FEE STRUCTURE FOR L-19/L-19F 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 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)
UPTO 50 SEAT COVERS	2710462	271047	2981509	2981509	298152	3279661
UPTO 100 SEAT COVERS	3851710	385171	4236881	4236881	423689	4660570
UPTO 200 SEAT COVERS	5135611	513562	5649173	5649173	564919	6214092
ABOVE 200 SEAT COVERS	6562168	656217	7218385	7218385	721839	7940224

IV. ANNUAL FEE STRUCTURE FOR L-20/L-20F LICENSES (Rounded off to Next Rupee)

APPLICABLE LICENCE FEES FOR THE EXCISE YEAR 2025-2026	license fee for FY 2026-27 after 10% increase
A	B=A*1.1
161051	177157

- D. 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.
- E. 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.
- F. 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/ 1859

Dated: 25/2/2026

Copy for compliance:

All the licenses in form of L-17/L-17F, L-18/L-18F, L-19/L-19F and L-20/L-20F.

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)