

Rate of excise duties and license fees and permit fees

Rate of Duty. - Duty on all excisable articles shall be ad-valorem on wholesale price at the following rates, namely: -

(1) Indian Liquor and Foreign Liquor

(i) Indian Liquor (Whisky, Rum, Gin, Vodka, Brandy) -

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 24	[300 per cent.]
2	Above 24 to 50	Duty for maximum WSP in slab 1 + 170 per cent. of amount by which WSP exceeds Rs. 24.
3	Above 50 to 250	Duty for maximum WSP in slab 2 + 80 per cent. of amount by which WSP exceeds Rs. 50.
4	Above 250 to 750	Duty for maximum WSP in slab 3 + 65 per cent. of amount by which WSP exceeds Rs. 250.
5	Above 750	Duty for maximum WSP in slab 4 + 30 per cent. of amount by which WSP exceeds Rs. 750

(ii) Indian Wine and Liquor -

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 100	65 per cent.
2	Above 100 to 250	Duty for maximum WSP in slab 1 + 40 per cent. of amount by which WSP exceeds Rs. 100.
3	Above 250	Duty for maximum WSP in slab 2 + 30 per cent. of amount by which WSP exceeds Rs. 250.

(iii) Indian Beer, Cider and Alcopop -

Sl. No.	Category	Duty @ of wholesale price
1	Beer, Cider and Alcopop containing 5 per cent. or less alcohol v/v having Maximum Retail Price (MRP) up to Rs. 100 per quarts of 650 ml	110 per cent.
2	Beer, Cider and Alcopop containing more than 5 per cent. alcohol v/v but not exceeding 8 per cent. alcohol having Maximum Retail Price (MRP) up to Rs. 100 per quarts of 650 ml	120 per cent.
3	Beer having Maximum Retail Price (MRP) more than Rs. 100 per quarts of 650 ml.	120 per cent.:

[Provided that the rate of duty payable in respect of Beer manufactured by Microbrewery shall be @ Rs. 15 per bulk litre.]

(iv) Foreign Liquor (Whisky, Rum, Vodka, Gin, Brandy) -

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ of wholesale price
1	Up to 1000	85 per cent.
2	Above 1000	Duty for maximum WSP in slab 1 + 50 per cent. of amount by which WSP exceeds Rs. 1000.

(v) Foreign Liquor (Wine, Liqueur, Beer and Cider) -

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @ wholesale price
1	Up to 1000	65 per cent.
2	Above 1000	Duty for maximum WSP in slab 1 + 50 per cent. of amount by which WSP exceeds Rs. 1000.

Provided that the amount of duty payable shall be subject to the provisions of rule 54 of the Delhi Excise Rules, 2010: Provided further that the duty payable in respect of packing other than quarts i.e., 750 ml/700 ml/650 ml as applicable, shall be levied proportionately.

[(2) Country Liquor - Duty @ 210% of Wholesale Price.]

(3) Spirituous Preparations, including essence but other than Medicinal and Toilet preparations - Duty @ 20% of Wholesale Price.

(4) Bhang - Duty @ Rs. 5 per Kilogram]

Rate of duty for consumption "on" the premises and for-sale through Canteen Stores Department (CSD -(1) For consumption "on" the premises of Licences in Forms L-17, L-18, L-19, L-20, L-28, L-29, an additional duty at the rate of twenty per cent. of wholesale price over and above the duty prescribed for Indian Liquor as in Clauses (i), (ii) and (iii) of sub-rule (1) of rule 152 shall be levied subject to the maximum rates as set forth in the Schedule under section 27 of the Act.

(2) For consumption "on" the premises of Licences in Forms L-15, L-16, L-21, an additional duty at the rate of thirty per cent. of wholesale price over and above the duty prescribed for Indian Liquor as in clauses (i), (ii) and (iii) of sub-rule (1) of rule 152 shall be levied subject to the maximum rates as set forth in the Schedule under section 27 of the Act.

(3) For sale of Indian Liquor and Foreign Liquor through the Canteen Stores Department (holders of licence in Form L-23/L-23F), the rate of duty shall be fifty per cent. of the rate of duty prescribed in clauses (i), (ii) and (iii) and seventy-five per cent. of the rate of duty mentioned in clauses (iv) and (v) of sub-rule (1) of rule 152.]

Rates of fee. - The following shall be the rates of licence fee, label registration fee and other fees leviable in respect of excisable articles for various categories of licences -

(1) Licence Fee for wholesale vend of Indian Liquor, wholesale vend of Foreign Liquor and wholesale vend of Country Liquor -

(a) The license fee for the licenses in Form L-1, L-1F, L-3, L-31, L-32 and L-33 shall be prescribed in the terms and conditions approved by the Government for each year as provided under rule 34(1) of the Delhi Excise Rules, 2010.

(b) The licence fee for each additional sourcing for the approved brands of Indian Liquor shall be Rs. 5 Lacs.per brand in addition to the prescribed licence fee.

(2) Licence Fees for Other Category of Licenses –

Sl. Nos.	Forms of Licence	Description of Licences	Annual Licence fee (in Rs)
1	L-1	Economy Brands of Whisky & Rum with MRP upto Rs.140/-	Rs.25,00,000/-(Twenty Five Lacs) per brand
		All other Whisky	Rs.25,00,000/-(Twenty Five Lacs) per brand or 1% of the total wholesale value of that brand, whichever is higher.
		All Beer	Rs.15,00,000/-(Fifteen Lacs) per brand or 1% of the total wholesale value of that brand, whichever is higher
		All other Rum/Gin/Vodka	Rs.12,00,000/- (Twelve Lacs) per brand or 1% of the total wholesale value of that brand, whichever is higher.
		Brandy	Rs.8,00,000/- (Eight Lacs) per brand or 1% of

			the total wholesale value of that brand, whichever is higher.
		Wine/Liqueur/Alcopop/Mixed Alcoholic Beverages	Rs.2,00,000/- (Two Lac) per brand or 1% of the total wholesale value of that brand, whichever is higher' subject to a maximum of Rs.14 lacs.
2	L-1F	Upto five spirit (Whisky/Rum/ Gin/ Brandy/ Vodka etc.) brands	Rs. 15,00,000/- (Rupees fifteen lacs)
		For each additional spirit brand viz Whisky/ Rum/ Gin/ Brandy/ Vodka etc.	Additional Rs. 50,000/-(fifty thousand) per brand
		Upto ten brands of Wine/Beer/ Liqueur/ Cider/ Alcopop /Mixed Alcoholic Beverages etc;	Rs. 7,00,000/-
		For each additional brand of Wine/Beer/ Liqueur/ Cider/ Alcopop /Mixed Alcoholic Beverages	Additional Rs. 50,000/- (fifty thousand) per brand
3	L-2	Wholesale vend of Draught Beer	50000/-
4	L-3	Wholesale licence for supply of Country Liquor	5,00,000/-
5	L-4	Wholesale vend of Rectified spirit	25000/-
6	L-5	Wholesale vend of Denatured spirit including special denatured spirit	25000/-
7	L-6	Retail vend of Indian Liquor in public sector	4,00,000/-
8	L-6FG	Retail vend of Foreign Liquor in public sector to the holders of licence in Form L-6	Ten per cent. of licence fee applicable for L-6 licence
9	L-6 FE	Retail vend of Foreign Liquor in public sector.	2,00,000/-
10	L-7	Retail vend of Indian Liquor in private sector	8,00,000/-
11	L-7FG	Retail vend of Foreign Liquor in private sector to the holders of licence in Form L-7.	Ten per cent. of licence fee applicable for L-7 licence
12	L-7FE	Retail vend of Foreign Liquor in private sector	6,00,000/-
13	L-8	Retail vend of Country Liquor and Delhi Medium Liquor (60 degrees) in public sector.	2,00,000/-
14	L-9	Retail vend of Indian Liquor to holders of licence in Form L-1.	10,00,000/-
15	L-10	[Retail vend of Indian Liquor and Foreign Liquor in Shopping Malls and Shopping Complex at Airport]	8,00,000/- Note: Fee for round the clock operation for the L-10 vend at Airport shall be twice the amount of fee applicable for L-10 licence] .

		Fee for allowing selling of accessories of liquor products viz glass, peg maker, ice box, coasters, try, ice holder, bottle opener in the L-10 retail vends in malls	Rs. 50,000/-	
16	L-11	Retail vend of Beer, manufactured by Microbrewery.	Rs. 2,50,000/- for installed capacity upto 500 litres per day Rs. 5,00,000 for installed capacity of more than 500 litres and upto 1000 litres per day.]	
17	L-12	Retail vend of Beer and Wine in Departmental Stores.	2,00,000/-	
18	L-12F	Retail vend of Foreign Beer and Wine in Departmental Stores to the holders of licence in Form L-12.	Ten per cent. of licence fee applicable for L-12 licence	
19	L-14	Retail vend of Delhi Economy Liquor (45 degrees) and Beer to holder of licence in Form L-8	2,00,000/-	
20	L-15	Service of Indian Liquor in a hotel or a guest house to residents in their rooms	Hotels and Guest Houses having rooms	
			Up to	License Fee (in Rs.)
			25	1,32,868/-
			26 to 50	1,77,156/-
			51 to 100	3,54,312/-
			101 to 200	5,31,468/-
			201 to 300	7,08,624/-
			301 to 400	8,85,781/-
401 and above	10,62,937/-			

21	L-15F	Service of Foreign Liquor in a hotel or a guest house to residents in their rooms to the holders of licence in Form L-15	Ten per cent. of licence fee applicable for L-15 licence		
22	L-16	Service of Indian Liquor in a bar/restaurant attached to a hotel	Category	Up to 75 Covers (In Rs.)	Above 75 covers (in Rs.)
			Budget Hotels	7,08,624/-	9,74,359/-
			1 Star	7,52,914/-	11,07,226/-
			2 Star	9,30,070/-	12,84,382/-
			3 Star	10,18,648/-	14,17,249/-
			4 Star	11,07,226/-	15,05,827/-
			5 Star	13,28,671/-	18,60,140/-
		Above 5 Star	15,94,405/-	21,25,873/-	
23		[(a)Fee for service of liquor for round-the clock in - (i) Five Star - Rs. 30,00,000 (ii) Five Star Deluxe and above - Rs. 40,00,000/-			
24	L-16F	Service of Foreign Liquor in a bar/restaurant attached to hotel to the holders of licence in Form L-16	Ten per cent. of Licence fee applicable for L-16 licence		

25	L-17	Service of Indian Liquor in independent restaurant	Having seat covers:	Licence Fee	
			up to 50	8,41,492/-	
			51 to 100	11,95,805/-	
			101 to 200	15,94,405/-	
			201 and above	20,37,296/-	
26	L-17F	Service of Foreign Liquor in independent restaurant to the holders of licence in Form L-17	Ten per cent. of licence fee applicable for L-17 licence		
27	L-18	Service of Indian wine/beer and alcopop in independent restaurant	Having seat covers	Licence Fee	
			Upto50	4,42,891/-	
			51-100	6,20,047/-	
			101-200	7,97,203/-	
			201 and above	9,74,359/-	
28	L-18F	Service of Foreign wine, beer and alcopop in independent restaurant to the holders of licence in Form L-18.	Ten per cent. of licence fee applicable for L-18 licence		
29	L-19	Round the clock service of Indian Liquor in independent restaurant located either in arrival or departure area of International Airport.	Having Seat Covers	Licence Fee	
			up to 50	16,82,984/-	
			51 to 100	23,91,608/-	
			101 to 200	31,88,810/-	
			201 and above	40,74,590/-	
30	L-19F	Round the clock service of Foreign Liquor in independent restaurant located either in arrival or departure area of International Airport to the holders of licence in Form L-19.	Ten per cent. of licence fee applicable for L-19 licence		
31	L-20	Service of Indian Liquor in a bar/dining car in a luxury train.	1,00,000		
32	L-20F	Service of Indian Liquor in a bar/dining car in a luxury train to the holders of licence in Form L-20.	Ten per cent. of licence fee applicable for L-20 licence		
33	L-21	Round the clock service/sale of Indian Liquor in a bar attached to a hotel located either in arrival or departure area of International Airport	Category	Upto 75 covers	Above 75 covers
			4 star	14,00,000/-	18,00,000/-
			5 star and above	15,00,000/-	20,00,000/-
34	L-21F	Round the clock service/sale of Foreign Liquor in a bar attached to a hotel located either in arrival or departure area of International Airport to the holders of licence in Form L-21	Ten per cent. of licence fee applicable for L-21 licence		
35	L-22	Retail vend of Indian Liquor in duty free shop for consumption "off: the premises located at departure Lounge of International Airport	2,50,000/-		
36	L-23	Retail vend of Indian Liquor in military canteen	NIL		
37	L-23F	Retail vend of Foreign Liquor in military canteen to the holders of licence in Form L- 23	NIL		
38	L-24	Retail vend of Medicated Wine	1000/-		
39	L-25	Retail vend of Denatured Spirit including Denatured Spirit for possession Limit	UP to 1000 BL	2000/-	
			More than 1000 BL	5000/-	
40	L-26	Retail vend of Rectified Spirit	5000/-		

41	L-27	Retail vend of Bhang		5000/-
42	L-28	Service of Indian Liquor in a club	Having membership:	Licence Fee
			(a) up to 800	1,32,868/-
			(b) 801 to 1,500	1,77,156/-
			(c) More than 1,500	3,54,312/-
43	L-28F	Service of Foreign Liquor in a club to the holders of licence in Form L-28	Ten per cent. of licence fee applicable for L-28 Licence	
44	L-29	Service of Indian Liquor at a club/mess whose membership is exclusively for Government servants, retired Government servants, including members of armed forces, service or retired and such a club/mess is not run on commercial lines.	16,105/-	
45	L-29F	Service of Indian Liquor at a club/mess whose membership is exclusively for Government servants, retired Government servants, including members of armed forces, serving or retired and such a club/mess is not run on commercial lines to the holders of license in Form L-29	Ten per cent. of licence fee applicable for L-29 Licence	
46	L-30	Licence for possession of liquor at home in excess of individual possession limit.	10,000 (more than 1 year and upto 3 years)* OR	
			20,000 (more than 3 years and upto 5 years)*	
			*The person should submit an affidavit confirming his stay at the declared residential address for the duration of the licence for the duration of the duration of the licence applied for.]	
47	L-34	Licence for Warehouse for storage of denatured spirit	20000/-	
48	L-35	Licence for Warehouse for storage of rectified spirit	30000/-	
49		Additional storage space for holder of licences of retail vend of Indian Liquor, Foreign Liquor and Country Liquor.	Ten per cent. of the corresponding licence fee per month.	
50	L-36	Licence to a registered medical practitioner, chemist/druggist for sale of Intoxicating Spirituous Preparations.	5000/-	
51	L-37	Licence for Hotel Management Institutes for keeping liquor for the purpose of training	25000/-	

(3) The 'label registration fee' for the brands of Indian Liquor, Foreign Liquor and Country Liquor shall be prescribed in the terms and conditions approved by the Government for each year as provided under sub-rule (1) of rule 34 of the Delhi Excise Rules, 2010.

(4) Other fees (Permit/Pass/Import/Export) –

Sl. No.	Form of Permit/Pass	Description	Fee (in Rs)
1	P-1	Permit for Import of rectified spirit, denatured spirit and special denatured spirit	(a) Rs. 5 per 20 bulk litres of rectified spirit.
			(b) Rs. 2 per bulk litre of denatured spirit and special denatured spirit.
2	P-2	Permit for possession of denatured spirit exceeding five litres up to ten litres	100/-
3	P-3	Permit for possession of denatured spirit exceeding ten litres.	500/-
4	P-4	Permit for possession of special denatured spirit in bulk quantity	2000/-
5	P-5	Permit for possession of rectified spirit to educational institutions etc.	250/-
6	P-6	Permit for possession of special denatured spirit by Industrial manufacturers	50000/-
7	P-7	Permit for possession of intoxicating spirituous preparations	5000/-
8	P-8	Permit for Import or transport of intoxicating spirituous preparations	Rs. 1 per litre
9	P-9	Permit for Import of Indian Liquor and Country Liquor for troops	250/-
10	P-10	Service of Indian Liquor and Foreign Liquor at a place other than the licensed premises	7,500/- &
			15,000/- (Farmhouse, Banquet Hall)
10A	P-10A	Permit for service of Indian Liquor and/or Foreign Liquor at a place other than licensed premises in -	
		(i) Commercial ticketed event/function or a series of such event/functions during the entire period of 24th December to 31st December for time upto 1.00 AM only.	(i) Rs. 2,00,000/- for commercial ticketed events/functions during the entire period from 24 to 31st December.
		(ii) other commercial ticketed events/functions during the rest of the year for time upto 1.00 AM only.	(ii) Rs. 1,00,000/- per day on other commercial ticketed events/ functions.]
11	P-11	Permit for liquor exhibitors	25000/-

12	P-12	Permit for import, export or transport of bhang	Rs. 3 per kg. or part thereof
13	P-13	Service of Indian Liquor and Foreign Liquor at a temporary palace at hotel, club and restaurant	5000/-
14	P-14	(a) Fee for Import of Indian Liquor (other than economy) for holder of L-1 licence, excluding beer	Rs. 5.00 per Litre
		(b) Fee for Import of Indian Liquor having MRP upto Rs. 120 for holder of L-1 licence excluding beer	Rs. 1.25 per litre
15		Fee for opening of warehouse beyond prescribed hours of on dry days	Rs. 5,000/- per occasion
16		Fee for filing Appeal, Review and Revision	Rs. 500/- per occasion