

DEPARTMENT OF EXCISE, ENTERTAINMENT AND LUXURY TAX
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
L & N BLOCK, VIKAS BHAWAN, I. P. ESTATE, NEW DELHI - 110002.

No.F.1(443)/Ex/R/L-17/2008-09/200/662

Dated: 30/07/2015

ORDER

The Govt. of NCT of Delhi vide Notification No. F.12(4)/Fin(Rev-I)/15-16/dsvi/587 dated 22.8.2015 has made amendments in Column 5 of Sl. No. 21, 23 and 25 of sub rule (2) of Rule 154 under the Delhi Excise Rules, 2010 which is reproduced below:-

"(d) in column No. 5 at S.No. 21, 23, 25 for the existing entries, the following shall be substituted namely:

S.No.	Having seat covers:	Licence fee (In Rs)
21.	Upto 50	5,22,500
	51 to 100	7,42,500
	101 to 200	9,90,000
	201 and above	12,65,000
		Note: The annual Licence fee shall be increased 10% every year automatically."

S.No.	Having seat covers:	Licence fee (In Rs)
23.	Upto 50	2,75,000
	51 to 100	3,85,000
	101 to 200	4,95,000
	201 and above	6,05,000
		Note: The annual Licence fee shall be increased 10% every year automatically."

S.No.	Having seat covers:	Licence fee (In Rs)
25.	Upto 50	10,45,000
	51 to 100	14,85,000
	101 to 200	19,80,000
	201 and above	25,30,000
		Note: The annual Licence fee shall be increased 10% every year automatically."

In this regard reference is invited to Circular No. F. 3(22)/Ex/R/L-17/2011-12/3695 dated 22.11.2011 vide which the Govt. of NCT of Delhi has taken a decision of charging pro-rata fee (quarter-wise) in case of hotels, clubs and restaurants.

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TCS to 17/307/15

Accordingly, the revised Licence Fee payable by the licencees holding Licence in Form L - 17/L-18/L-19 w.e.f 1.7.2015 is as follows:

L - 17 FEE

Seat Covers	Fee for L-17 (Pre revised)	Fee for Revised 1.7.2015	L - 17 w.e.f.	Difference	Difference payable for 3 quarters w.e.f. 1.7.2015 to 31.3.2016
Upto 50 covers	4,75,000	5,22,500		47,500	35,625/-
Upto 100 covers	6,75,000	7,42,500		67,500	50,625/-
Upto 200 covers	9,00,000	9,90,000		90,000	67,500/-
Moree than 200 covers	11,50,000	12,65,000		1,15,000	86,250/-

L-17/L-17F FEE

Seat Covers	Fee for L-17-L-17F (pre-revised)	Fee for L 17 - 17F Revised 1.7.2015	L 17 - 17F w.e.f.	Difference	Difference payable for 3 quarters w.e.f. 1.7.2015 to 31.3.2016
Upto 50 covers	5,22,500	5,74,750		52,250	39,188
Upto 100 covers	7,42,500	8,16,750		74,250	55,688/-
Upto 200 covers	9,90,000	10,89,000		99,000	74,250/-
Moree than 200 covers	12,65,000	13,91,500		1,26,500	94,875/-

L-18 FEE

Seat Covers	Fee for L-18 (Pre-revised)	Fee for L - 18 Revised 1.7.2015	L - 18 w.e.f.	Difference	Difference payable for 3 quarters w.e.f. 1.7.2015 to 31.3.2016
Upto 50 covers	2,50,000/-	2,75,000		25,000/-	18,750/-
Upto 100 covers	3,50,000/-	3,85,000		35,000/-	26,250/-
Upto 200 covers	4,50,000/-	4,95,000		45,000/-	33,750/-
Moree than 200 covers	5,50,000/-	6,05,000		55,000	41,250/-

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L-18/L-18F

Seat Covers	Fee for L-18-L-18F (Pre revised)	Fee for L - 18 /L-18F Revised 1.7.2015	Difference	Difference payable for 3 quarters w.e.f. 1.7.2015 to 31.3.2016
Upto 50 covers	2,75,000	3,02,500	27,500	20,625
Upto 100 covers	3,85,000	4,23,500	38,500	28,875
Upto 200 covers	4,95,000	5,44,500	49,500	37,125
Moree than 200 covers	6,05,000	6,65,500	60,500	45,375/-

L-19 FEE

Seat Covers	Fee for L-19 (Pre revised)	Fee for L - 19 Revised 1.7.2015	Difference	Difference payable for 3 quarters w.e.f. 1.7.2015 to 31.3.2016
Upto 50 covers	9,50,000	10,45,000	95,000	71,250
Upto 100 covers	13,50,000	14,85,000	1,35,000	1,01,250
Upto 200 covers	18,00,000	19,80,000	1,80,000	1,35,000
Moree than 200 covers	23,00,000	25,30,000	2,30,000	1,72,500

L-19 /L-19F FEE

	Fee for L-19/L-19F (Pre revised)	Fee for L - 19/L-19F Revised 1.7.2015	Difference	Difference payable for 3 quarters w.e.f. 1.7.2015 to 31.3.2016
Upto 50 covers	10,45,000	11,49,500	1,04,500	78,375/-
Upto 100 covers	14,85,000	16,33,500	1,48,500	1,11,375/-
Upto 200 covers	19,80,000	21,78,000	1,98,000	1,48,500/-
Moree than 200 covers	25,30,000	27,83,000	2,53,000	1,89,750/-

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Now, therefore, all L-17/L-18 and L-19 Licensees are hereby directed to deposit the difference amount of licence fee based on their respective seat covers within 15 days of this notice after generating the challan through ESCIMS failing which the TPs of the unit will be stopped without further notice.

To

All L - 17/L-18 and L-19 Licence through ESCIMS.

Copy to:

1. P.S. to Commissioner (Excise) for information please.
2. AC (ESCIMS)/TCS for doing the needful in the matter

(PARVEEN MISHRA)
DY. COMMISSIOENR (EXCISE)/
LICENSING AUTHORITY