

**URGENT
ASSEMBLY MATTER**

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE COMMISSIONER OF EXCISE, ENT. AND LUXURY TAX
L & N BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI-110002**

F.No.1/Ex/PQ/QUES/PS-LS/2018-19/ 366-67

Dated: 25/03/2025

To,

Deputy Secretary (Question Branch),
Delhi Vidhan Sabha Secretariat,
Govt. of NCT of Delhi, Old Secretariat,
Delhi-110054.

Sub: Reply of Starred Question No. 37 for 26.03.2025, raised by Shri Abhay Verma, Hon'ble Member.

Sir,

Please find enclosed herewith reply of Starred Question No. 37 duly approved by Hon'ble Minister for further necessary action at your end.

Encl. As above(100 copies).

Yours faithfully,



Assistant Commissioner (P.Q)

Copy to : Director,DIP,Old Sectt., Block -9, Delhi -110054(150 Copies).

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

तारांकित प्रश्न संख्या : 37

दिनांक : 26/03/2025

प्रश्न कर्ता का नाम : अभय वर्मा

क्या मुख्य मंत्री यह बताने की कृपा करेंगे कि:-

कर्मिक	प्रश्न	उत्तर										
क	लक्ष्मी नगर विधानसभा क्षेत्र के अंतर्गत वर्ष 1998, वर्ष 2003, वर्ष 2010, वर्ष 2020 तथा 2025 में शराब की कुल कितनी सरकारी और निजी अधिकृत दुकानें थीं;	<p>1. नई आबकारी नीति के कार्यान्वयन के मद्देनजर आबकारी शुल्क आधारित व्यवस्था के तहत सभी खुदरा दुकानें 16.11.2021 से बंद हो गई हैं।</p> <p>2. 17.11.2021 से 31.08.2022 के दौरान नई आबकारी नीति लागू थी, जिसमें केवल निजी दुकानें ही चालू थीं।</p> <p>3. 01.09.2022 से आज तक आबकारी शुल्क आधारित व्यवस्था बहाल कर दी गई है, जिसमें केवल सरकारी खुदरा दुकानों को ही काम करने की अनुमति है।</p> <p>4. एल-6 दुकानों से संबंधित रिकॉर्ड को निर्वाचन क्षेत्र के बजाय लाइसेंस के अनुसार अनुक्रमित किया गया है। आज की तारीख में लक्ष्मी नगर विधानसभा क्षेत्र में लगभग 16 एल-6 खुदरा शराब की दुकानें चालू हैं। (सूची संलग्न)।</p>										
ख	वित्त वर्ष 2021-2022, 2022-2023, 2023-2024 एवं 2024-2025 में दिल्ली सरकार को आबकारी कर और वैट (VAT) के रूप में कुल कितना राजस्व की प्राप्ति हुई;	<table><tr><th>वित्त वर्ष</th><th>आबकारी कर(करोड़ में)</th></tr><tr><td>22-2021</td><td>5487.58</td></tr><tr><td>23-2022</td><td>5547.97</td></tr><tr><td>24-2023</td><td>5164.08</td></tr><tr><td>25-2024</td><td>28.02.2025) 5068.92 तक(</td></tr></table>	वित्त वर्ष	आबकारी कर(करोड़ में)	22-2021	5487.58	23-2022	5547.97	24-2023	5164.08	25-2024	28.02.2025) 5068.92 तक(
वित्त वर्ष	आबकारी कर(करोड़ में)											
22-2021	5487.58											
23-2022	5547.97											
24-2023	5164.08											
25-2024	28.02.2025) 5068.92 तक(

ग	उपरोक्त वर्षों में वर्षानुसार कितने करोड़ लीटर शराब बेची गयी;	वित्त वर्ष	शराब बिक्री करोड़ लीटर) (में
		22-2021	19.22
		23-2022	25.84
		24-2023	21.27
		25-2024	2024/12/31)12.24तक ESCIMS portal se(03/10/2024 se e- abkari पोर्टल से शराब बिक्री का डाटा एकत्र किया जा रहा है।
घ	क्या आवासीय कल्याण समितियों, क्षेत्रीय विधायकों एवं निगम पार्षदों के आपत्ति एवं विरोध के बावजूद उनके क्षेत्र में शराब की दुकानें खोली जा सकती हैं;	यह विभाग इस विभाग के पत्र संख्या एल-6/एक्स/आईएमएफएल/2022-23/वॉल्यूम-II/1997-2000 दिनांक 03.08.2022 (प्रतिलिपि संलग्न) और दिल्ली आबकारी अधिनियम, 2009 और दिल्ली आबकारी नियम, 2010 द्वारा बताई गई एल-6 दुकानें खोलने की शर्तों और नियमों के अनुसार 04 निगमों से प्राप्त आवेदनों पर एल-6 बिक्री लाइसेंस जारी करता है।	
ङ	घनी आबादी वाले क्षेत्रों में सरकारी शराब की दुकानें खुलने के क्या कारण हैं तथा उन दुकानों को स्थानांतरित करने या बंद करने के लिए क्या प्रावधान है; और	आबकारी विभाग को 04 निगमों (डीसीसीडब्ल्यूएस, डीएससीएससी, डीटीटीडीसी, डीएसआईआईडीसी) से एल-6 दुकानें खोलने के लिए आवेदन प्राप्त हुए हैं, जो इस विभाग के पत्र संख्या एल-6/एक्स/आईएमएफएल/2022-23/वॉल्यूम-II/1997-2000 दिनांक 03.08.2022 के तहत एल-6 दुकानें खोलने की शर्तों और नियमों के अनुसार हैं। प्राप्त आवेदन को एल-6 दुकान खोलने के लिए प्रस्तावित स्थल के निरीक्षण और उपयुक्तता का पता लगाने के लिए सक्षम प्राधिकारी द्वारा गठित समिति को भेजा जाता है, जिसे एल-6/एक्स/आईएमएफएल/2022-23/1944-1949 दिनांक 02.08.2022 के तहत क्षेत्र के एसडीएम, तहसीलदार, आबकारी निरीक्षक और श्रम निरीक्षक को	

		<p>सदस्य के रूप में भेजा जाता है।</p> <p>एसडीएम टीम से निरीक्षण रिपोर्ट प्राप्त होने पर, यह विभाग अपने पत्र संख्या एल-6/एक्स/आईएमएफएल/2022-23/वॉल्यूम-II/1997-2000 दिनांक 03.08.2022 (प्रतिलिपि संलग्न) और दिल्ली आबकारी अधिनियम, 2009 और दिल्ली आबकारी नियम, 2010 के तहत एल-6 ठेके खोलने की शर्तों और नियमों के अनुसार एल-6 ठेके का लाइसेंस जारी करता है।</p> <p>आबकारी विभाग अपने परिपत्र संख्या एल-6(88)/एक्स/आईएमएफएल/2018-19/1643-1647 दिनांक 09.10.2020 के अनुसार शराब की खुदरा दुकानों के हस्तांतरण/स्थानांतरण की अनुमति देता है।</p>
च	<p>नयी शराब नीति 2022 के तहत सरकार को एक लीटर शराब की बिक्री पर कितना आबकारी कर और वैट मिलता था और वर्तमान की शराब नीति के तहत एक लीटर शराब की बिक्री पर सरकार को कितना आबकारी कर और वैट मिलता है?</p>	<p>जानकारी की प्रतिलिपि संलग्न है।</p>


 Assistant Commissioner (Excise)

अनुपूरक जानकारी

आबकारी विभाग दिल्ली आबकारी अधिनियम, 2009 और दिल्ली आबकारी नियम, 2010 के अनुसार दिल्ली में शराब की बिक्री को नियंत्रित करता है। दिल्ली में कोई डिस्टिलरी नहीं है, इसलिए आयात परमिट के जरिए दूसरे राज्यों से शराब आयात की जा रही है और विदेशी शराब को कस्टम बॉन्डेड वेयर हाउस से ट्रांजिट ट्रांसपोर्ट परमिट के जरिए आयात किया जा रहा है।

वर्तमान आबकारी शुल्क आधारित व्यवस्था में, सभी खुदरा दुकानों का संचालन चार सरकारी निगमों यानी डीटीटीडीसी, डीएसआईआईडीसी, डीएससीएससी और डीसीसीडब्ल्यूएस द्वारा किया जा रहा है। खुदरा शराब की दुकानों की बिक्री के लिए लाइसेंस यानी एल-6, एल-8 और एल-10 दिल्ली आबकारी अधिनियम, 2009 और दिल्ली आबकारी नियम, 2010 के प्रावधानों के अनुसार जारी किए जा रहे हैं। खुदरा शराब की दुकानों को खोलने और संचालन के लिए विभाग ने नियम और शर्तें संख्या एल-6/एक्स./आईएमएफएल/2022-23/वॉल्यूम II/1997-2000 दिनांकित 03/08/2022 के माध्यम से जारी की थीं। लाइसेंसधारकों को उपरोक्त आदेश के तहत जारी नियमों और शर्तों का सख्ती से पालन करना होता है। उक्त नियमों और शर्तों के किसी भी उल्लंघन के मामले में विभाग दिल्ली आबकारी अधिनियम, 2009 और दिल्ली आबकारी नियम, 2010 के अनुसार उचित कार्रवाई करता है। यह भी प्रस्तुत करना है कि पहले आबकारी आपूर्ति श्रृंखला प्रबंधन प्रणाली को निजी संस्थान के माध्यम से संचालित किया जाता था, अब यह प्रणाली एनआईसी द्वारा ई-आबकारी पोर्टल के माध्यम से चलाई जा रही है। दिल्ली में आयात की जाने वाली सभी शराब पर एक अद्वितीय बारकोड होता है और विभाग के पास डिस्टिलरी से लेकर उपभोक्ताओं तक की पूरी तरह से निगरानी और पता लगाने की व्यवस्था है। खुदरा दुकानों पर सभी शराब बारकोड की स्कैनिंग के माध्यम से बेची जा रही है।

Laxmi Nagar Assembly Constituency Liquor vend shops

Sr No.	Corp Name	Vend ID	Name	Vend Address
1	DSCSC	5VVD	GURU NANAK PURA A65	A-65, GURU NANAK PURA, LAXMI NAGAR, DELHI-110092, DELHI, DELHI
2	DSCSC	CV730	L10 METROPLEX EAST MALL, LAXMI NAGAR	SHOP NO. 1 TO 7, METRO PLEX EAST MALL DISTT. CENTR LAXMI NAGAR, DELHI, DELHI
3	DSCSC	CV887	LAXMI NAGAR, BLOCK-E	E-58/B, VIKAS MARG LAXMI NAGAR, DELHI, DELHI
4	DSCSC	CV984	DWARKA SEC-5	SHOP NO.G-1, G-2, RAJ LAXMI PLAZA, PLOT NO.15, MAIN MARKET, SECTOR-5, DWARKA, DELHI, DELHI
5	DTTDC	4LMC	LAXMI NAGAR COFFEE HOME	BASEMENT, LAXMINAGAR COFFEE HOME LAXMI NAGAR DISTT CENTRE, NEW DELHI, DELHI
6	DCCWS	7RAG	E-8,GROUND FLOOR,PANDAV NAGAR,L-6 (DCCWS)	SHOP NO. E-8, GROUND FLOOR,PANDAV NAGAR, PANDAV NAGAR, DELHI, DELHI
7	DSCSC	CV888	SHAKARPUR A115	A-115, MAIN VIKAS MARG SHAKARPUR, DELHI, DELHI
8	DSIIDC	1VMS2	UPADHAYA MARG	U-60, UPADHAY BLOCK, SHAKARPUR, DELHI, NEW DELHI, DELHI
9	DSIIDC	CV1000	ARUNA PARK SHAKARPUR	SHOP NO. R-19, ARUNA PARK SHAKARPUR DELHI, DELHI, DELHI
10	DSIIDC	CV962	SHAKAR PUR	SHOP NO. WA-117, WA BLOCK, GROUND FLOOR SHAKARPUR, DELHI, DELHI
11	DTTDC	4NAN	PANDAV NAGAR II	BUNGLOW PLOT NO.1 PANDAV NAGAR DELHI 110092 A-BLOCK, NEW ASHOK NAGAR, DELHI, DELHI
12	DTTDC	4RGH	SHAKARPUR, VIKAS MARG	SHOP NO. 434/113, SHAKARPUR,VEER SAVARKAR BLOCK, MAIN VIKAS MARG, , DELHI, DELHI
13	DTTDC	6SEK	GANESH NAGAR	C-117A, GANESH NAGAR, PANDAY NAGAR COMPLEX, DELHI-110092, NEW DELHI, DELHI
14	DTTDC	CV750	SHAKAR PUR, LAXMI NAGAR METRO	U-68 GROUND FLOOR SHAKARPUR DELHI 110092, DELHI, DELHI
15	DTTDC	CV766	PANDAV NAGAR - III	53 PANDAV NAGAR GROUND FLOOR DELHI - 92, DELHI, DELHI
16	DSCSC	5MV	MANDAWALI	PLOT NO.8, PCP-VIII, LSC MANDAWALI FAZALPUR, I.P. , DELHI, DELHI



GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
O/O THE COMMISSIONER OF EXCISE, ENTT. & LUXURY TAX
L- BLOCK , VIKAS BHAWAN, NEW DELHI

F.No.L-6/EX./IMFL/2022-23/VOL-II/ 1997-2000

Date : 03/08/22

To,

1. The Managing Director (DTTDC) 19-A, DDA SCO Complex, Defence Colony, New Delhi- 110024	2. The Chairman-cum-Managing Director (DSCSC) Aapurti Bhawan, 7-9, Aaram Bagh, Paharganj, New Delhi.
3. The Managing Director (DSI IDC) Room No. G-08 & 11, Plot No. 74 A, DSI IDC Office Building, Ring Road, Lajpat Nagar-III, New Delhi-110024	4. The Executive Director (DCCWS) Karampura Road, Moti Nagar, New Delhi-110015

Sub: Opening of Government Corporation liquor vends (L-6 vends) - reg.

Sir/Madam,

The Government has decided to revert to the Excise Duty based Policy regime w.e.f. 01/09/2022. The Government and its agencies (viz. DSI IDC, DSCSC, DTTDC, DCCWS), were sizeable players in the retail segment as well as public at large in the previous regime.

2. In this regard, please find enclosed herewith the Terms & Conditions for opening of L-6 vends alongwith the prescribed proforma for applying for opening of new L-6 vends.
3. You are requested to apply for grant of license in accordance with aforesaid Terms & Conditions on priority alongwith documents as mentioned in the proforma.
4. This issues with the prior approval of Commissioner (Excise).

Yours faithfully,

Encl: As above


Assistant Commissioner (IMFL)

TERMS AND CONDITIONS FOR THE GRANT OF LICENCE IN FORM L-6 RETAIL VEND OF INDIAN LIQUOR/FOREIGN LIQUOR IN PUBLIC SECTOR (SELECTED UNDERTAKING OF THE DELHI GOVERNMENT NAMELY DTTDC, DSIIDC, DSCSC AND DCCWS)

L-6 License for retail vends of Indian Liquor/Foreign Liquor are granted only to the selected undertakings of the Delhi Government namely DTTDC, DSIIDC, DSCSC and DCCWS. Any proposal in respect of premises for opening of a vend would come from these Corporations. As such, an individual who wants to give his premises on rent for opening of vend has to approach the corporations, which after looking into suitability of the premises apply to the Office of the Commissioner of Excise for grant of L-6 license in respect of the premises.

1. ELIGIBILITY TO HOLD LICENCE

As per Rule 32(1) of the Delhi Excise Rules, 2010, (hereinafter referred to as rules), L-6 Licence shall be granted to the retail vends in public sector to the Companies registered under the Companies Act, 1956 as amended from time to time.

2. The vend premises should be in a pucca building with minimum floor area of 300 Sq. Ft. located in Local Shopping Centre (LSC)/Commercial premises.

2.1 The proposed vend premises shall be inspected by the site inspection committee/team deputed by the Licensing Authority, comprising of Excise Officers which shall ascertain the suitability of the proposed premises for grant of licence as per the provisions under the Delhi Excise Rules, 2010.

2.2 As per rule 51(1) of the Delhi Excise Rules, 2010, no retail vend of Indian Liquor, Foreign Liquor or Country Liquor shall be located within one hundred meters from the following namely :-

- (a) Major educational institutions;
- (b) Religious places;
- (c) Hospital with fifty beds and above:

Provided that the condition mentioned in clause (C) above shall not apply for retail vend of liquor for consumption "on" the premises"

Provided further that the condition of hundred meters shall apply for the licences granted after the commencement of these rules.

Provided also that if any major educational institution, religious place or hospital with fifty beds or above comes in to existence subsequent to the establishment of the retail vend of Indian Liquor, Foreign Liquor or Country Liquor, the aforesaid distance restrictions shall not apply.

21.8

Explanation I- For the purpose of clause (a) above major educational institutions would mean middle and higher secondary schools, colleges and other institutions of higher learning recognized by the Government.

Explanation II – For the purpose of clause (b) above, a religious place would imply a religious place having a pucca structure with a covered area of more than 400 square feet.

Explanation III- The measurement of distance shall be the shortest traversable distance, from the mid point of the actual main entrance/door of the premises proposed for licence to mid point of the actual main door/entrance of the building of the places mentioned in clauses (a) (b) and (c) above.

3. If the proposed premises meets the above requirement and found suitable and the grant of L-6 licence is approved, the concerned Corporation will require to deposit the prescribed licence fee before issue of licence.
4. Licence in Form L-6 for the licensing period shall be, *inter alia*, subject to the general conditions in Rules, 37, 50, 51 and 66 of the Delhi Excise Rules, 2010. The holders of L-6 licence shall abide by the provisions of the Delhi Excise Act, 2009, (hereinafter referred to as Act), the rules and orders issued thereunder, and any other law/rules in force in the National Capital Territory of Delhi relating to liquor.

4.1 The applicant for L-6 licence should be in actual physical possession of a premises (hereinafter referred as "the proposed vend) measuring carpet area of 300 Sq. Feet and above, situated at LSC/Commercial premises duly approved by the local bodies including DDA/MCD/NDMC, etc.

5. PROCEDURE TO APPLY

5.1 Applications in the prescribed form (Annexure-I) along with other relevant documents, for L-6 licence shall be made to the Deputy Commissioner (Excise), (hereinafter referred as "the Deputy Commissioner).

5.2 Applicant will submit the following documents along with the application :-

- (a) Proof of lawful possession of the proposed premises i.e. ownership/lease/rental documents etc.
- (b) An affidavit declaring that :-
 - (i) He is in actual physical possession of the premises for which he has made an application for grant of L-6 licence.
 - (ii) There is nothing adverse against the applicant as per the provisions of rule 23 of the Delhi Excise Rules, 2010.

2.7

5.3 A lay out plan of the area in which the shop is located , clearly showing the proposed premises/vend.

6. Information , as required in the application form, shall be furnished with complete details and enclosures, truly and faithfully, so as to enable smooth processing of the application. The applicant shall not be entitled to any relief or compensation on account of delay in the finalization of his case for grant of the licence.

6.1 The applicant , whose application is not complete in all respect, will be given 15 days time to remove the deficiencies failing which the application shall be rejected summarily without any further notice.

7. GRANT OF LICENCE

7.1 All the applications for the grant of L-6 licence shall be subject to the acceptance by the licensing authority, who may accept or reject any application without assigning any reason. The licensing authority shall be under no obligation to grant any licence for which application has been made.

7.2 If, on scrutiny, any application is found incomplete, vague, confusing or not as per the terms and conditions, the same shall be summarily rejected and the decision of the licensing authority shall be final.

8. COMPLETION OF FORMALITIES

8.1 Successful applicants shall be granted L-6 licences, for their respective proposed vends, subject to the completion of the following requirements within fifteen days from the date of approval of the licence :-

- (a) Payment of licence fee as prescribed under the Delhi Excise Rules, 2010, by way of demand draft or by online mode of payment, in favour of the Deputy Commissioner, Delhi.
- (b) The successful applicant shall submit a plan of interior design of the proposed shop ensuring the following points :-
 - i. The shop floor area has been designed to ensure the display of the various liquor brands along with necessary price indicators .
 - ii. The interiors of the shop have been so designed that the shop has proper painting, lighting , flooring and hygiene.

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- iii. All the corporations shall take necessary steps to ensure 100% scanning and shall take all necessary steps for layout improvement and put signages in a prescribed font/format, wherever required.
 - iv. There shall be specific colour coding for the specific corporation vends i.e. green colour for DITDC, blue for DCUWS, grey for DCTDC and yellow for DCTDC, so that they are easily identified visually.
 - v. The vend incharge and other employees will wear uniform with name plates according to the colour code mentioned above.
 - vi. They shall display the helpline number of the concerned Corporation headquarters and the Excise Control Room (011-23370262) and shall maintain hygiene in and around the vend.
 - vii. They will ensure that no open wiring and fittings are visible to the customers.
9. The licensed premises shall be duly insured against fire and natural hazards. The licensee shall keep the premises thoroughly clean and dry and shall comply with the orders issued by the Deputy Commissioner for removal of defects in the building.

10. TRANSPORT PERMITS/RIGHT TO SELL LIQUOR

- 10.1.1 On completion of the above-referred requirement, the applicant shall be granted licence in Form L-6, which will entitle him to make retail sale, from the proposed vend, of those brands of Indian Liquor/Foreign Liquor which have been approved/registered by the Deputy Commissioner in the National Capital Territory of Delhi.
- 10.1.2 The holder of L-6 licence shall be bound to procure liquor from holders of L-1/L-1F licence, at the rate approved by the Department. Transport Permits to procure liquor from holders of L-1/L-1F licences shall be issued to the holders of L-6 licensee subject to payment of excise duty and other levies applicable under the Act and the Rules.

11. TIMING AND RETAIL PRICE

- 11.1 Government of National Capital Territory of Delhi has approved the policy of flexi-timings for retail trade of liquor in Delhi. L-6 liquor vends will be allowed to remain open from 10.00 am to 10 p.m.
- 11.2 Holders of L-6 licence shall be bound to sell liquor only at a price fixed by the Excise Commissioner for each brand, and mentioned on labels. Any

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undercharging or overcharging shall be considered as violation of the terms and conditions and the licence shall be liable to be cancelled.

12. DRY DAYS

"Dry Days" as declared by the Government under Rules 52 of the Delhi Excise rules, 2010, shall be observed as "dry days". L-6 retail vends shall remain closed on all the "dry days". The holders of L-6 licences shall not be entitled to any compensation or relief due to any increase in the number of "dry days" beyond the normal number or due to change in the working hours of the retail vends during the course of the licensing period.

13. STOCK AND BOOKS OF ACCOUNTS

13.1 The holders of L-6 licence shall store only such number of brands of Indian Liquor/Foreign Liquor as may be approved by Deputy Commissioner.

13.2 The holders of L-6 licence shall maintain the books of accounts and sales statements in the prescribed proforma. He shall maintain true account for day to day, in ink, entering all figures in international numbers and other particulars in English or Hindi.

14. PAYMENTS

14.1 The licensee shall make all the payments to the Government in connection with the operation of his licence by way of bank draft or online mode approved by RBI, in the name of the Deputy Commissioner, Government of National Capital Territory of Delhi.

14.2 The licensee shall pay simple interest @ 12% per annum from the date next following the day on which any payment recoverable from him under section 29 of the Act becomes due to the Government until the date on which such payment is actually made or such amount is actually recovered, whatsoever may be the reason for the lapse of time before payment is made or recovery is affected.

14.3 The licensee shall not be entitled to any interest or any other relief or compensation on account of any delay in the payment of any amount to him by the Government.

15. BARCODE SYSTEM

15.1 For implementation of the Excise Supply Chain information Management System (ESCIMS), the standard operating procedures for barcode implementation shall be made available to all the licensees of the Department of Excise, Entertainment and Luxury Taxes of NCT of Delhi, who shall be required to procure, install and make

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necessary provisions for IT and non IT infrastructure at his licensed premises as may be required for successful implementation of the Excise Supply Chain information Management System.

15.2 The holders of L-6 licence shall be bound to issue receipt/bill for each transaction of sale of liquor. The bill/receipt shall inter alia include:-

- (i) name of the holder of the L-6 licence and address of the shop,
- (ii) name and address of the customer,
- (iii) date of sale,
- (iv) names, quantity and batch no. of the brands sold.

16. RENEWAL

16.1 Normally, the Excise Year would be from 1st April to 31st March (see rule 21).

16.2 L-6 licence may be renewed at the sole discretion of the Licensing Authority subject to payment of such licence fee and compliance of such other conditions as may be prescribed from time to time.

17. PROHIBITION

17.1 In pursuance of the Directive Principles of the State Policy relating to Prohibition contained in Article 47 of the Constitution of India, Government of the National Capital Territory of Delhi may issue orders and directions from time to time and such orders and directions shall be Binding on the licensee and no compensation shall be payable on that account.

17.2 The licensee shall abide by the following prohibition measures, namely:-

- (i) The licensee shall display a notice board prominently in front of the licensed premises declaring that "Drinking of liquor is injurious to health".
 - (ii) All persons employed by the licensee in the licensed premises shall be required to possess identity cards issued under the signatures of the authorized signatory and the employees shall be required to produce the identity card on demand by the Excise officer or any officer not below the rank of Sub-Inspector.
 - (iii) The licensee shall neither keep, distribute nor sell any advertisement material which is likely or intended to promote the sale or consumption of liquor. Eco-friendly carry-bags, however, can be used Subject to such advertising as not exhorting people to take to drinking.
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(iv) No licensee shall advertise liquor or any product having similar nomenclature of liquor product, unless such advertisement conforms to the programme code and advertisement code as laid down in the Cable Television Network (Regulation) Act, 1995 (as amended from time to time) and The Cable Television Net Work Rules, 1996 (as amended from time to time.)

18. OTHER CONDITIONS OF LICENCE

- 18.1 Other conditions and guidelines, as applicable to retail liquor vends, shall be adhered to in the case of L-6 vends also and they shall also follow additional conditions as prescribed by the Government from time to time.
- 18.2 The licensee shall furnish to the Deputy Commissioner, a declaration in writing by the 8th of every month certifying that he has cleared all outstanding excise revenue and other dues recoverable from him. The Deputy Commissioner or any Excise officer may refuse to issue any pass or permit to licensee in the absence of such declaration or for any sufficient reasons, to be recorded, if he has reasons to believe that the licensee has not, on demand, paid any dues recoverable under section 29 of the Act or dues payable on account of undue pecuniary benefits obtained by the licensees due to furnishing of wrong information or/and suppressing the material information furnished to the Department at the time of initially applying for the licence. The licensee shall not be entitled to any compensation or relief on account of such refusal.
- 18.3 No outsourcing, whatsoever will be allowed in any form to the licensee.
- 18.4 In order to provide a wider choice to a customer for picking a brand of liquor, the department has initiated the idea self-services liquor vends. The self-served vends shall have such design and arrangements so that a customer does not require any aid and is not interfered while choosing a brand of his/her choice. The incentive for self-served vends may also include increasing the profit margin of such vends.
19. The licensee shall be bound to furnish any information in connection with L-6 licence truly and faithfully within a reasonable time as may be prescribed by the Excise Commissioner, the Deputy Commissioner, the Assistant Commissioner or the Excise Officer.

Refusal to furnish the information, furnishing of false information or non-compliance of the orders shall be regarded as breach of the terms and conditions of the licence. Breach of terms and conditions may also result in non-issuance of import/transport permits and suspension/cancellation of licence.

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20. These terms & conditions, unless repugnant to be express provisions of the Delhi Excise Act, 2009, and the Rules made thereunder, shall be in addition to the said Act and the Rules, which are deemed to be incorporated in these terms & conditions as if they are expressly set out herein. Applicants are advised to access, read and understand the same before applying.
21. The Deputy Commissioner reserves the right to cancel or suspend any L-6 licence at will as per provision section 17 of the Act.
22. The Government reserves the right for a mid-term review of manner of levying duties/fees and amount of duties/fee etc. to be paid/payable in case any amendment is made to the Act, Rule or Law related to liquor & bonded warehouse in Delhi during the period of licence. Accordingly the changes if any shall be binding to all the L-6 licensees.

34.7/3/8/22

COMMISSIONER (EXCISE)

**OFFICE OF THE COMMISSIONER, EXCISE, ENT. & LUXURY TAX
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
L-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI-110002**

No.F.L-6(88)/Ex/IMFL/2018-19/ 643-1647

Dated : 09.10.2020

CIRCULAR

Sub: Transfer/shifting of retail liquor vends (L-6, L-7, L-8 & L-9).

The competent authority is pleased to allow transfer/shifting of L-6, L-7, L-8 & L-9 liquor vends, subject to the following guidelines/conditions:-

1. A transfer/shifting fee equal to the "Annual License Fee" for transfer/shifting of liquor vend from one location to another location shall be charged.
2. The application for transfer/shifting of liquor vend from one location to another location would be decided within a maximum period of 60 days from the date of receipt, subject to fulfillment of all norms/conditions.
3. A liquor vend allowed to be shifted once will not be allowed to shift at another location for the next two years i.e. there shall be a moratorium of two years for such vend (s).
4. The other terms & conditions and provisions under the Delhi Excise Act, 2009, and Rules framed thereunder, for grant/renewal/shifting of license(s) would remain unchanged, except to the extent as modified above.

Therefore, any interested Government Corporation may submit its application for shifting of any L-6/L-8 liquor vend and any interested L-7/L-9 licensee may submit its application for shifting from existing location to another location in the proforma enclosed as Annexure-A & B respectively.



(Sanjeev Kumar)

Dy. Commissioner (Excise)

Copy for information and necessary action to:-

1. Secretary to Hon'ble Dy. Chief Minister, GNCT of Delhi.
2. PS to Secretary (Finance), GNCT of Delhi.
3. PPS to Commissioner (Excise), GNCT of Delhi.
4. Joint Director (IT), Excise Department – to place the above circular on the website of Excise Department.
5. AC (ESCIMS), Excise Department – to place the above circular on ESCIMS portal.



Dy. Commissioner (Excise)

(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	¹ [300 per cent.]
2.	Above 24 to 50	Duty for maximum WSP in slab 1 + ² [225 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
³ [1.]	Beer, Cider and Alcopop per quarts of 650 ml	150 per cent.]

1. Subs. by Notification No. F.10(4)/Fin.(Rev-I)/2012-13/DS III/453, dated 15th June, 2012, for "250 per cent." (w.e.f. 15-6-2012).
2. Subs. by Notification No. 10(1)/Fin.(Rev-I)/2014-15/ds VI/603, dated 17th June, 2014, for "170 per cent." (w.e.f. 17-6-2014).
3. Subs. by Notification No. 10(1)/Fin.(Rev-I)/2014-15/ds VI/603, dated 17th June, 2014, for serial No. (1), (2) and (3) (w.e.f. 17-6-2014). Serial No. (1), (2) and (3), before substitution, stood as under:

"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."

¹[4. | Beer manufactured and sold at microbrewery | Rs. 40/per bulk litre]

²[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 @ of 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 packings other than quarts i.e., 750 ml/700 ml/650 ml as applicable, shall be levied proportionately.

³[(2) **Country Liquor** – Duty @ 245% of Wholesale Price.]

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

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

⁴[(5) The duty to be levied on Delhi Medium Liquor (60 degrees) shall be 190 per cent. of the WSP.]

⁵[153. **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

1. Ins. by Notification No. F.10(2)/Fin.(Rev-I)/2012-13/ds VI/472, dated 28th May, 2014 (w.e.f. 28-5-2014).
2. Ins. by Notification No. F.10(2)/Fin.(Rev-I)/2012-13/DS III/407, dated 16th May, 2012 (w.e.f. 16-5-2012).
3. Subs. by Notification No. 10(08)/Fin.(Rev-I)/2015-16/ds VI/465, dated 22nd June, 2015, for sub-rule (2) (w.e.f. 1-7-2015). Earlier sub-rule (2) was substituted by Notification No. 10(11)/Fin.(Rev-I)/2013-14/ds VI/490, dated 2nd June, 2014 (w.e.f. 1-7-2014) by Notification No. F.10(1)/Fin.(Rev-I)/2013-14/DS VI/391, dated 17th May, 2013 (w.e.f. 17-5-2013). Sub-rule (2), before substitution by Notification No. 10(08)/Fin.(Rev-I)/2015-16/ds VI/465, dated 22nd June, 2015, stood as under:
“(2) **Country Liquor** – Duty @ 220% of Wholesale Price.”
4. Ins. by Notification No. F.10(1)/Fin.(Rev-I)/12-13/DS III/498, dated 4th July, 2012 (w.e.f. 4-7-2012).
5. Ins. by Notification No. F.10(8)/Fin(Rev-I)/2010-11/DS-II/247, dated 7th June, 2011 (w.e.f. 1-7-2011).

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.]

¹[154. 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 Licences—*

Sl. Nos.	Reference of rule	Forms of Licence	Description of Licences	Annual Licence fee (in Rs)
1	2	3	4	5
1.	32(1)	L-2	Wholesale vend of Draught Beer	50,000
2.	32(1)	L-4	Wholesale vend of Rectified spirit	25,000
3.	32(1)	L-5	Wholesale vend of Denatured spirit including special denatured spirit	25,000
4.	32(1)	L-6	Retail vend of Indian Liquor in public sector	2,50,000
5.	32(1)	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
6.	32(1)	L-6FE	Retail vend of Foreign Liquor in public sector.	2,00,000
7.	32(1)	L-7	Retail vend of Indian Liquor in private sector	8,00,000
8.	32(1)	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
9.	32(1)	L-7FE	Retail vend of Foreign Liquor in private sector	6,00,000

1. Ins. by Notification No. F.10(8)/Fin(Rev-I)/2010-11/DS-II/247, dated 7th June, 2011 (w.e.f. 1-7-2011).

4.2 Simplification and Rationalisation of liquor pricing including Excise Duty and VAT:

4.2.1. Since the entire Excise duty and VAT has been subsumed into the reserve license fee for retail vends, it is decided that Excise Duty and VAT shall be charged for better control and accounting by the Departments. Hence Excise Duty and VAT shall be charged at the rate of 1% each. However, the VAT for consumption "on" the premises (HCR sector) shall continue to be levied at the rate of 25%.

4.2.2 This will minimize the possibilities of siphoning or avoidance of VAT, Excise duty.

4.3 Sale through Canteen Stores Department (CSD)

At present, sale of Indian Liquor and Foreign Liquor through Canteen Stores Department (holders of License in Form L-23/L-23F) is given rebate of 50% of the Excise Duty on Indian Liquor and 25% on Foreign Liquor. Under the New Excise Policy, the Excise Duty is being substantially subsumed into license fee of Retail Vends. It is proposed that the supply of liquor to the defence personnel should continue seamless and in such a manner so that CSD Store are not burdened by such a heavy license fee as is being expected from the regular retail vends. Further, the GoM has recommended that the Excise duty shall be maintained approximately at the current rates and necessary amendment be made in the rules.

At present, the excise duty contribution from Sale through CSD for the year 2020-21 was 91.87 cr. Accordingly, it is proposed that rate of Excise Duty for Indian and Foreign liquor shall be 65% of the Wholesale Price (WSP) on sale through Canteen Stores Department. At this proposed rates, the overall excise revenue from CSD shall remain at approximately the same level as in the previous years. The change in duty will however lead to proportionate lower Excise duty levy in lower segment brands vis-à-vis the premium segment brands with the overall tax revenue remaining approximately the same. The prices of lower segment of liquor will come down due to rationalization of duty structure. However, the prices of premium liquor brands are likely to rise by proposed modification in duty structure.

4.4 Microbrewery:

The retail vend of beer manufactured by a microbrewery is granted license in form of L-11 and is granted for consumption "off" the premises to any independent restaurant as per approved terms and conditions. In regard to microbrewery, following terms and conditions shall also apply:

4.4.1 Draught beer shall be allowed to be taken away in bottles or 'growlers'.

4.4.2 Draught beer shall also be allowed to be served at permitted events which have the P-10, P-10E, P-11, P-13 permits. However, wherever draught beer is being served as a take away, clear signage and information will be need to put up about its short shelf life and the bottles will have to mention the expiry date clearly.

4.4.3 Micro-Brewery shall be allowed to supply to other bars and restaurants who have L-15, L-16, L-17, L-19, L-20, L-21, L-28, L-29 & L-38 licenses.

<p>Q39(a) Which liquor policy is currently applicable in Delhi, provide copy of that policy</p>	<p>Ans. As per Cabinet decision no. 3091 dated 31.07.2022, Government took the decision to revert to the excise duty-based policy (as was prevalent before 17.11.2021) w.e.f from 01 September, 2022 i.e. Policy which was in force as on 16.11.2021. Therefore, w.e.f. 01.09.2022 department reverted to policy which was in force as on 16.11.2021 i.e. policy of 2020-2021 was implemented. Accordingly, Terms & Conditions for year 2022-2023 were issued on 02.08.2022 by Excise Department for various licenses. And same policy/terms& conditions have been continued for the year 2023-2024 & 2024-2025. Hence, the current Excise Duty Based policy regime of 2020-21 (as on 16.11.2021) is currently applicable in Delhi. (copy placed opposite)</p>
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