

# THE DELHI EXCISE RULES, 2010

(Notification No. F. 10(8)/Fin(Rev.-1)/2010-11/SSF/104, dt. 4-10-2010)  
*[As amended by the Delhi Excise (Amdt.) Rules, 2015 vide Noti. No.  
F. 10(08)/Fin (Rev-1)/2015-16/DS-W14165, dt. 22-6-2015]*

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In exercise of the powers conferred by section 81 of the Delhi Excise Act, 2009 (Delhi Act 100(2010)), the Government of the National Capital Territory of Delhi hereby makes the following rules, namely:—

## CHAPTER I

### PRELIMINARY AND DEFINITIONS

#### I. Short title *and* commencement

- (1) These rules may be called the Delhi Excise Rules, 2010.
- (2) These Rules (other than the rules in Chapter X) shall come into force on *the* date of their publication in the Delhi Gazette. Chapter X shall be notified separately later. Till such *date*, the rates of duties, fees and price structure prescribed under the Punjab Excise Act, 1914 (as extended to the National Capital Territory of Delhi) and rules made thereunder shall continue to be in force.

#### 2. Definitions

In these rules, unless the context otherwise requires,—

- (1) "Act" means the Delhi Excise Act, 2009 (Delhi Act 10 of 2010);
- (2) "alcopop" means flavoured alcoholic beverages having fruit juices or other flavourings with an alcoholic strength up to 5 percent v / v;
- (3) "authorised agent" means any person authorised in writing by a licensee to appear on his behalf before any officer or before any court, empowered under the Act;
- (4) "bhang" means the dried leaves of hemp plant, whether male or *female*, and whether cultivated or uncultivated;
- (5) "bottle" means a bottle for excisable articles of such type or description as may be or as may have been permitted by the Excise Commissioner from time to time and includes can and pouch;
- (6) "budget hotel" means a hotel approved by the Ministry of Tourism, Government of India which does not provide any room service of food or beverages of any kind;
- (7) "bulk litre" means a litre with reference to the bulk or quantity of the contents;
- (8) "chemical examiner" means the officer appointed by the government as chemical examiner to the Excise Control Laboratory, Delhi Forensic Science Laboratory, the Central Revenues Control Laboratory or the Central Forensic Science Laboratory, and shall also include the deputy chemical examiners of the above laboratories or any other laboratory approved by the Excise Commissioner;

- (9) "customs area" means the area of a customs station and any area in which imported goods Or exported goods are ordinarily kept before clearance by authorities under the Customs Act, 1962 (52 of 1962);
- (10) "Customs bonded warehouse" means a public warehouse under section 57 or a private warehouse licensed under section 58 of the Customs Act, 1962 (52 of 1962);
- (II) "defective bottle" means a sealed bottle containing less than the prescribed quantity of liquor, sedimented liquor, foreign object visible to the naked eye, material hazardous to health like dead insects etc., any other defect which, in the opinion of the Deputy Commissioner, would render the liquor unfit for human consumption and a bottle whose date of validity has expired;
- (12) "denatured spirit" means spirit having strength not less than 66 degree over proof or 94.85 percent volume by volume, negative methyl alcohol, positive methylene blue with 0.5 percent light caoutchoucine, 0.5 percent pyridine and 0.2 percent crotonaldehyde;
- (13) "draught beer" means fresh beer contained in a keg not having more than 5 percent volume by volume (v/v) alcoholic contents;
- [(14) "economy Indian liquor" means low cost liquor which includes Delhi Economy Liquor (75 degrees) and Delhi Medium Liquor (60 degrees) as declared by the Excise Commissioner,]
- (15) "family" means husband, wife, dependant sons, daughters and parents;
- (16) "form" means a form appended to these rules;
- (17) "gauge" means to determine the quantity of spirit contained in, or taken from any cask or other receptacle or to determine capacity of any cask or receptacle;
- 2[(17A) "guest house" means a guest house approved by the Tourism Department, Government of National Capital Territory of Delhi]
- (18) "hop" means ripened cones of female hop plant used for giving flavour to malt liquor;
- (19) "hostel" means a place used for lodging the students by an educational institution whether Government or private;
- (20) "in bond" means to store intoxicant without payment of duty;
- (21) "Inspector" includes - Sub-Inspector;
- (22) "intoxicating spirituous preparations" means the intoxicating preparations containing more than 20 degrees proof alcohol, whether self-generated or added as such;
- (23) "keg" means a closed receptacle, made of wood or metal or such other substance, as may be designed for containing and carriage of beer by the brewery of the size of not less than twenty litres;
- (24) "Lahan" means a saccharine solution from which spirit is obtained by distillation and includes fermented wash;
- (25) "leaked bottle" means a bottle of which the contents are not properly secured, resulting into leakage of contents thereof;
- (26) "licensee" means a person licensed to manufacture, possess, import, export, transport, store, purchase, sale, or dispense any intoxicant;

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Substituted vide Noti. No. E. 10(1)/Fin (Rev-I)/12-13/DS-111/498, dt. 4-7-2012.

2 Inserted by the Delhi Excise (Arndt.) Rules, 2011 vide Not No. F. 10(12)/Fin (Rev-1)/2010-11/DS-11/111, dt21-3-2011.

- (27) "liqueur" means an alcoholic beverage, flavoured with fruits, herbs, nuts, spices, flowers, or cream and bottled with added sugar, alcoholic content is not a distinctive feature;
- (28) "litre" means bulk litre of 1000 millilitres;
- (29) "London Proof Spirit" means a mixture of ethyl alcohol and water which at a temperature of 153 degrees centigrade has a specific gravity of 0.91984 and contains 49.24 per cent weight or 57.06 per cent volume of alcohol;
- (30) "malt" means the germinated barley;
- (31) "medicated wine" means wine classified and assevs.Pd under item 22.05 of the Customs Tariff Act, 1975 (51 of 1975) containing not more than 42 degree proof alcohol;  
*Note : Item 22.05 of the Customs Tariff Act, 1975 describes Wermouth and other wines of fresh grapes flavoured with plant or aromatic substances;*
- (32) "military club" means a dub admission to which is exclusively reserved for the members of the armed forces;
- (33) "minimum stock" means such stock as may be fixed by the Excise Commissioner to be the minimum stock of liquor in bottles;
- (34) "neutral spirit" means neutral spirit as defined by Bureau of Indian Standards;
- (35) "over proof (o.p.)" means spirit of a strength greater than that of London proof;
- (36) "person" includes an individual, Hindu undivided family, partnership firm, co-operative society, and company incorporated under the Companies Act, 1956 (1 of 1956);
- (37) "person interested in the business of a dealer" includes every person interested in such business as a proprietor, shareholder, member, director, partner, attorney or an agent;
- (38) "plain spirit" means spirit to which no flavour has been communicated and to which no flavouring or colouring matter or other material or ingredient has been added;
- (39) "prescription" means a prescription given by a registered medical practitioner to a bonafide patient;
- (40) "proof with reference to spirit" means the strength or proof as ascertained by hydrometer or any other means authorised by the Excise Commissioner;
- (41) "proper office" means the Deputy Commissioner and any other officer of the Excise Department;
- (42) "prove" means to test the spirit by hydrometer or any other method;
- (93) "public place" means any place intended for use by or accessible to the public and includes any hostel and conveyance running or parked on public roads or parking area;
- (44) "registered medical practitioner" means a medical practitioner in any State in India under any law registered as a medical practitioner;
- (45) "restaurant" means any place to which the public are admitted for consumption of food and beverage for a consideration;
- (46) "sacramental wine" includes wine, grape juice and such other liquor as may be approved by the Government from time to time for use for any bon a fide religious purpose in accordance with ancient custom;

- (47) "section" means the section of the Act;
- (48) "special denatured spirit" means ethanol denatured with 0.2% crotonaldehyde and 4 grams denatonium benzoate/denatonium sacchride per 100 litres of ethanol;
- (49) "spurious liquor means liquor, which is fake, imitation or unauthentic;
- (50) "under proof (u.p.) means spirit of a strength less than that of London proof;
- (51) "year means the year beginning with 1st April or any subsequent date and ending with 31st March.

Words and expressions defined in the Act and not defined in these rules shall have the same meaning, respectively assigned to them in the Act.

## CHAPTER II

### IMPORT, EXPORT, TRANSPORT, POSSESSION, PERMITS AND PASSES OF INTOXICANTS

#### 3. Passes and permits where not required

Nothing in these rules shall apply to liquor imported, exported or transported—

- (1) for private consumption and not for sale, in any quantity not exceeding the maximum quantity prescribed for possession or retail sale; or
- (2) by or on behalf of any Government officer in his official capacity.

#### 4. All exports subject to other regulations

All exports of liquor shall be subject, in addition to the provisions of these rules, to all regulations for its import into the State concerned.

#### 5. Permission for re-export

The permission to re-export of Indian Liquor, Foreign Liquor and Country Liquor to other States shall be granted by the Excise Commissioner.

#### 6. Pass mandatory for import, export or transport of liquor

No liquor shall be imported, exported or transported, except under a pass issued in accordance with the rules for the time being in force for such import, export and transport.

#### 7. Liquor to be imported conforming to prescribed standards

Liquor may be imported from any place in or outside India, provided it conforms to the specifications required in an order made by the Excise Commissioner with the prior approval of the Government or if no such order has been made, which conforms to the specifications laid down by the Bureau of Indian Standards regarding alcoholic strength.

#### 8. Import of liquor from licensed sources

Indian Liquor, Country liquor, rectified spirit, denatured spirit and spec winery

or bottling plant.

#### 9. Payment of duty and fee on import, export and transport of liquor

(1) No liquor on which the prescribed rate of duty and fee have not been paid or a bond has been executed in lieu thereof, may be imported, exported or transported.

(2) Excise Commissioner may allow re-export of Indian Liquor and Country Liquor without payment of duty in special cases for reasons to be recorded.

## 10. Grant of pass and pernttt

(1)—The licensee shall apply for the issue of transport pass and the same skin\* issued in *such form and manner* as may be prescribed or **as specified by the Excise Commissioner** from time to time. Each application shall be accompanied by a receipted treasury challan showing the deposit of duty *and fee*, payable on the quantity of liquor for which transport pass is required, unless duty and fee have been paid at the time of import

(2) The Assistant Commissioner shall cause the application to be scrutinized to see that the quantity applied is within the limit, if any, of the licensee and after satisfying himself that the duty has *been* paid and the application form is otherwise in order, he shall issue the transport pass.

(3) The transport pass shall be in triplicate; the first copy shall be issued to the applicant, the second copy shall *be* given to the licensee of the warehouse, the third copy shall remain on record in the office in the form of compact disc or paper print. The quantity issued shall be indicated legibly both in figures and words on all the copies of the pass.

(4) No over-writing or cutting is permissible. If because of any reason some erroneous entries have been made in *the* pass, the Assistant Commissioner shall issue a fresh pass and shall cancel all the three copies Of the defective pass.

(5) The signature of the excise official, by whom the pass is issued shall be in ink and his name and designation shall be written in capital letters on all the copies, whenever prepared manually.

(6) The liquor shall be issued from the warehouse on the basis of the transport passes. The record of transactions covered by such passes shall be maintained in Form 2.

(7) The record of such passes shall be maintained by the licensee or the excise officer, as the case may be, in register in Form 2.

(8) Before issuing the liquor, the licensee or the excise officer, as the case may be, shall make appropriate endorsements on the copies of the pass of the—

- (a) pass-holder;
- (b) warehouse licensee; and
- (c) copies to be retained by him in personal custody.

**A** monthly statement of all such passes shall be submitted to the Assistant Commissioner, who shall cause the entries made in the said statement to be compared with the relevant records in the office. The Assistant Commissioner, shall, after such comparison, submit his report to the Deputy Commissioner and shall make an endorsement to *this* effect on the statement aforesaid.

(9) The Assistant Commissioner shall maintain record showing the particulars of all such passes issued by him with a summary showing the total number of passes issued, names of the licensees to whom issued, total quantity of liquor and the total duty involved. The Assistant Commissioner shall append his signature below the summary.

IL Person licensed to import, export and transport of liquor and exception thereof

No person except a licensed vendor may import, export or transport liquor, provided that—

- (a) any person holding a permit for the possession of liquor may import and transport any quantity, not exceeding the quantity which he is permitted to possess under a permit on payment of prescribed duty and fee, if any;

- (b) Defence Laboratory, Quarter Master General branch, may import, transport or possess Indian Liquor on the basis of an import permit for purposes of analysis without paying fee.
- tic) The members of the diplomatic missions in India, staying in Delhi and the Hospitality Organisation, Ministry of External Affairs, Government of India for transport or possession of Indian or Foreign liquor on the basis of transport permit for the purpose of their own consumption or for Government function without paying any Excise duty.]

12. Conditions applicable on individual s possession limit

No person shall have in his possession any quantity of intoxicant, except as *per* the limit of possession and retail sale prescribed and further on the condition that it shall not be—

- (a) consumed in any public place;
- (b) taken into or kept upon any premises used as a place to which the public are admitted for consumption of food or drink for consideration, unless such premises have been licensed for the consumption of liquor thereon under the Act or the rules made thereunder, or have been exempted by an order by the Government in writing from the provisions of these rules.

13. Possession of liquor not to extend to unlicensed civilian club

The possession of liquor of any kind by any person shall be restricted to the extent that it shall not be kept or possessed by or on behalf of such person on the premises of unlicensed civilian club.

14. Conditions applicable to grant of pass and permit

(1) All passes and permits granted to cover import, export and transport of intoxicants shall be subject to the conditions—

- (a) that bulk shall not be broken in transit;
- (t) that copies of permits or passes shall be sent to the Excise Officer of the district of origin or destination, as the case may be, in the case of imports and exports:

PROVIDED that a pass shall be sufficient to cover the transport of intoxicant to the premises where the importer is either licensed to sell or/and to possess intoxicants in Delhi.

(2) The export pass shall show in all cases the quantity and strength of intoxicants to be exported and that the duty at the rates prevailing in Delhi has been paid, or exemption has been granted, or a bond has been executed to safeguard excise revenue.

15. Import fee to be charged for import of liquor, if applicable

In respect of permits granted for the import of liquor to the holders of L-1 licence import fee, as prescribed, shall be charged.

16. Power of refusal to grant permit and pass

The Excise Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, may refuse to grant any pass or permit for any sufficient reason to be recorded and shall not grant any such pass or permit, if he has reason to believe that the applicant has not paid any dues demanded from him.

## 17. Authority empowered to Issue permit or pass

Passes for the import export or transport of liquor and permit for possession of liquor may be granted by the Deputy Commissioner or he may delegate his powers to any excise officer subordinate to him.

## 18. Extension of validity of permit or pass

(1) No pass or permit shall be valid after the date of its expiry provided that the Deputy Commissioner, granting the permit or the authority to authorise the dispatch of any consignment under these rules may extend the period of currency thereof, if extension is applied for due to delay in transit of a consignment or for any other sufficient reason on payment of composition money, not exceeding twenty five per cent of the duty of the consignment, or otherwise, for reasons to be recorded.

(2) Where during the course of import of liquor, the delay occurs for reasons beyond the control of the licensee, he shall submit an application for re-validation of Import permit to the Deputy Commissioner within three working days of the occurrence of the event and the Deputy Commissioner may re-validate the same.

(3) For transport permit, the application for such re-validation shall be made on the next working day from the date of expiry of validity.

(4) Where the application is not submitted within the stipulated period or the delay is for any other reason, the re-validation may be done on payment of composition money, which shall not exceed ten percent of the duty involved.

## 19. Condition for import of liquor for troops

(1) Indian liquor may be imported from any State or Union territory of India for the use of troops, provided that such liquor does not suffer duty at a lower rate than that prevailing in Delhi and the import is covered by a permit in Form P-9, granted by the Deputy Commissioner or other authorised officer.

(2) For the import of liquor brands not registered in Delhi, the application made for the issue of the said permit, shall contain declaration of wholesale price of such brands for determination of duty as applicable for the brands registered in Delhi.

**CHAPTER III****SALE AND LICENCE OF INTOXICANTS**

## 20. Maximum limit for retail sale and individual possession of liquor

The maximum quantities of intoxicants specified below, which for the purposes of the Act, may be sold by retail and possessed exclusively by an individual not below the age of twenty five years in Delhi, shall be as follows:—

## (1) Indian Liquor and Foreign Liquor

(a)	<div data-bbox="448 1256 1015 1372">(i) Indian Liquor and Foreign Liquor (i) nine litres; (Whisky rum, gin, vodka, and brandy), except wine liqueur, beer, cider and alcopop;</div> <div data-bbox="448 1376 1286 1471">(II) Wine, beer, liqueur, cider and (ii) eighteen litres; alcopop; (iii) Indian Liquor or Foreign (iii) one litre while entering into Delhi Liquor; from other States;</div> <div data-bbox="448 1474 1286 1526">(iv) Foreign Liquor (iv) two litres while entering into Delhi from other countries.</div>
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(b)	Holder of licence in Form L-30	(i) licence in Form L-30 shall be issued by the Deputy Commissioner for specific limit (in excess of individual limit) <b>to be</b> determined in each case, on payment of prescribed fee for a year or part thereof for bonafide consumption by him, members of his family and <b>his guests</b> ;
		(ii) <b>the holder</b> of licence in Form L-30 may purchase, transport and possess the quantity of liquor specified in the permit; (iii) the licence shall be renewed by the Assistant Commissioner on payment of requisite fee.
(c)	P-10 permit	P-10 permit may be issued by the Deputy Commissioner for specific occasion, for a specific limit to be determined in each case, on payment of prescribed fee. The holder of such permit shall be allowed to purchase, possess, transport and serve liquor at a place specified in the permit, subject to the following conditions:— (j) the area <del>is</del> screened <del>off</del> from public (ii) liquor is served only to adults above twenty five years in age; (iii) liquor is procured from licensed source in Delhi and shall produce purchase voucher on demand; (iv) if liquor is served outside the residence, P-10 permit shall be obtained even if the quantity of liquor to be served is equal to or less than the possession limit of an individual specified in clause (a) of sub-rule (1): <b>PROVIDED</b> that the Deputy Commissioner may delegate his power under this clause to any excise officer:
1Rd(1)	P-10A Permit	<b>they be issued by the Deputy Commissioner</b> (Excise) for service of Indian and/or <b>Foreign Liquor at a place other than licensed</b> premises in— (i) commercial ticketed event/function or a series of such events/functions during the entire period of 24th December to 31st December, (ii) other commercial ticketed events/functions during <u>the</u> rest of <u>the</u> year.



- (d)(2) The holder of such permit shall be allowed to purchase, possess, transport serve liquor at a place specified in *the permit, subject to* the follow conditions:—
- (i) the area is screened off from public view;
  - (ii) liquor is served only to persons above twenty-five years in age;
  - (iii) liquor is procured from licensed source in Delhi and shall produce purchase voucher on demand:
- PROVIDED that the Deputy Commissioner may delegate his power under this clause to any excise officer.]

PROVIDED that the above restrictions shall not apply in respect of sales to—

- (i) the members of the diplomatic missions in India, staying in Delhi;
- 00 the Hospitality Organisation, Ministry of External Affairs, Government of India:

PROVIDED FURTHER that the Bishop of Delhi may, for bonafide church use for sacramental purpose, purchase, transport and possess sacramental wine up to 91 litres:

['PROVIDED FURTHER that the possession limit may *be* relaxed for Bishop of Delhi for *bona fide* church use for sacramental purpose only with the approval of Government]

(2) Country liquor	3 litres
(3) Bhang or any preparation or admixture thereof	120 grains
(4) Rectified spirit	0.5 litre
(5) Denatured spirit	5 litres

(6) Defence personnel entering or passing through Delhi on leave may possess the quantity of intoxicants to the extent given below:-

		III	IV	V
S. No.	Ranks of officers	Whisky, brandy, vodka, gin and rum (in litres)	Wine and liqueur (in litres)	Bier and cider (in litres)
	Lieutenant General and his equivalent ranks in Navy and Air Force	10		48
2	Major General, Brigadier and their equivalent ranks in Navy and Air Force	5	2	48
3	Other officers	3	2	15
4	JCCIs and their equivalent ranks in Navy and Air Force			—
5	Other		—	

(7) Possession of liquor in any quantity is prohibited.

21. Period for which licence may be granted

(1) Unless the Government otherwise directs, licence shall ordinarily be granted for a period of one year.

(2) Temporary licence may be given to provide for the sale of liquor on special occasions in such cases and on such occasions, as the Deputy Commissioner may determine.

(3) All licences other than temporary licenses shall, unless otherwise provided, determine on 31st March, next following the grant or renewal.

22. Determination of number of vends in any area

(1) The number of liquor and bhang shops, which may be licensed in any area be the number which the Government considers necessary to meet the reasonable requirement of the population.

(2) The Deputy Commissioner may, at any time, in public interest order the transfer of any licensed liquor or bhang shop from one locality to the other.

23. Restriction on grant of licence to certain persons

Persons to whom licences may not be granted.

In addition to the provisions contained in section 13, licence for the vend of intoxicant shall not be given to—

- (a) any person who does not have Permanent Account Number of the Income Tax Department or has not been assessed to income tax;
- (b) any person who is not registered under the Delhi VAT Act, 2004;
- (c) any person who has held a licence in Delhi for the sale of any intoxicant and has failed to pay due excise revenue and not exempted by an order of the Government from payment of duty.

24. Conditions for grant of licence for consumption "on" the premises

(1) When it is proposed to grant a licence for retail vend of liquor for consumption "on" the premises on any premises which were not licensed in the preceding year, the Deputy Commissioner shall take all reasonable steps to ascertain the opinion of persons, who reside or have property in the neighbourhood and are likely to be affected by the proposal.

(2) The Deputy Commissioner shall cause pasting of notice of the proposal on or near the site proposed for the new licence and shall cause the proposal to be made known in the neighbourhood by means of loud speaker.

(3) If any objection is preferred to the proposal, the Deputy Commissioner or a gazetted officer deputed by him, shall enquire into it the enquiry shall, if possible, be made on the spot. If it is not possible to make the enquiry on the spot, it shall be made in a formal proceeding at which evidence tendered for or against the proposal shall be recorded and the Deputy Commissioner shall decide accordingly. The date and place of the enquiry shall be mentioned in the notice of enquiry.

25. Restriction on employment of certain persons

No licensee shall employ to assist him in his business in any capacity, whatsoever, any person whose employment the Deputy Commissioner has, in his discretion forbidden.

26. Restriction on advertisement in print media

No person shall print or publish in any newspaper, book, booklet, leaflet or any other publication or otherwise display or distribute any advertisement or other material

soliciting the use of or offering any liquor or intoxicating drug or any product having nomenclature, similar to a liquor brand.

27. Prohibition on advertisement in electronic media

No person shall advertise its liquor products or any products having similar nomenclature of a liquor product in electronic media, unless such advertisement conforms to the programme code and advertisement code as laid down in the Cable Television Networks (Regulation) Act, 1995 (7 of 1995) and the rules made thereunder.

28. Prohibition on circulation of material containing advertisement of liquor

No person shall circulate, distribute or sell any newspaper, book, booklet, leaflet or other publication printed and published outside Delhi, which contains any advertisement of liquor of the nature described in the preceding rule.

29. Foreign print media exempted from advertisement restriction

The provisions of rules 26 and 28 shall not be applicable to any newspaper, book or magazine printed or published outside India.

30. Prohibition on show-casing of liquor

No licensee shall display any bottle containing liquor or any empty liquor bottle or any specimen thereof in a show window.

31. Advertisement material liable to confiscation

Any bottle containing liquor displayed in any show window and any newspaper, book, booklet, leaflet or other publication printed, published or otherwise displayed or distributed in contravention of the provision of these rules, besides taking any other action under the Act, shall be forfeited by the Government and such forfeited articles shall be disposed of in such manner as the Deputy Commissioner may direct.

## CHAPTER IV

### LICENSING OF LIQUOR

32. Class of licences and authorities to grant and renew licences

(1) Subject to the provisions of sub-rule (2), the following classes of licences may be granted and renewed by authorities noted against each, on payment of prescribed fee—

S.No.	Form	Details of Licences	Authority empowered to grant	Authority empowered to renew
	L-1	Wholesale vend of Indian Liquor	Deputy Commissioner	Not renewable
2	L-1F	Wholesale vend of Foreign Liquor	Deputy Commissioner	Not renewable
3	L-2	Wholesale vend of Draught Beer	Deputy Commissioner	Not renewable
4	L-3	Wholesale vend of Country Liquor	Deputy Commissioner	Not renewable
		Wholesale vend of Rectified Spirit	Deputy Commissioner	Deputy Commissioner

✓	L-5	Wholesale vend of Denatured Spirit including Special Denatured Spirit	Deputy Commissioner	Deputy Commissioner
7	L-6	Retail vend of Indian Liquor in public sector	Deputy Commissioner	Deputy Commissioner
8	L-6FG	Retail vend of Foreign Liquor in public sector to the holder of licence in Form L-6	Deputy Commissioner	Deputy Commissioner
9	L-6FE	Retail vend of Foreign Liquor in public sector	Deputy Commissioner	Deputy Commissioner
10	L-7	Retail vend of Indian Liquor in private sector	Deputy Commissioner	Deputy Commissioner
11	L-7FG	Retail vend of Foreign Liquor in private sector to the holder of licence in Form L-7	Deputy Commissioner	Deputy Commissioner
12	L-7FE	Retail vend of Foreign Liquor in private sector	Deputy Commissioner	Deputy Commissioner
13		Retail vend of Country Liquor and Delhi Medium Liquor (60 degrees) in public sector	Deputy Commissioner	Deputy Commissioner
14		Retail vend of Indian Liquor to holders of licence in Form L-1	Deputy Commissioner	Deputy Commissioner
14A	L-9A	Retail vend of Indian and Foreign Liquor in Public Sector in Shopping Malls in collaboration with wholesale L-1/L-1F licensees	Deputy Commissioner	Deputy Commissioner
15	L-10	Retail vend of Indian Liquor and Foreign Liquor in Shopping Malls and Shopping Complex at Airport	Deputy Commissioner	
16	L-11	Retail vend of Beer, manufactured by Microbrewery	Deputy Commissioner	Deputy Commissioner
17	L-12	Retail vend of Beer and Wine in Departmental Store	Deputy Commissioner	Deputy Commissioner
18	L-128	Retail vend of Foreign Beer and Wine in Departmental Store to the holder of licence in Form L-12	Deputy Commissioner	Deputy Commissioner
19	L-13	Retail vend of Indian Liquor for home delivery	Deputy Commissioner	Deputy Commissioner

1 Substituted vide Nod Na F. 10(1)/Ilin (Rev-I)/ 12-13/DS-M/498, dt 47-2012.

2 Keened vide Noti. No. F. 10(5)/Fin (Rev-1)/2913-14/dsvi/986, dt. 20-12-2013.

3 Substituted for "Retail vend of Indian Liquor and Foreign liquor in Shopping Malls" by the Delhi Excise (ma Amdt) Rules, 2011 vide Nod. Na F. 12(37)/Fln (Rev-1)/2011-12/DS-07/1421, dt. 7-12-2011.

20	L-13 <sup>1</sup>	Retail vend of Foreign Liquor for home delivery to the holders of licence in Form L-13	Deputy Commissioner	Deputy Commissioner
21	L-14	Retail vend of Delhi Economy Liquor (75 degrees) and Beer to holder of licence in Form L-8	Deputy	Deputy Connotational
22	L-15	<sup>2</sup> [Service of Indian Liquor in a hotel, motel or guest house to residents in their rooms]	Deputy Commissioner	Deputy
23	L-15F	<sup>2</sup> Services of Foreign Liquor in a hotel, motel or guest house to residents in their rooms to the holder of licence in Form L-15)	Deputy Commissioner	Deputy •
24	L-16	<sup>2</sup> Service of Indian Liquor in a bar/restaurant attached to a hotel or motel]	Deputy Commissioner	- Deputy Canunfeaiorta
25	L-16F	<sup>2</sup> [Service of Foreign Liquor in a bar/restaurant attached to a hotel or motel to the holder of *ewe In Form L-16]	Deputy CNnmSi <sub>pneF</sub>	DePtitY
26	L-17	Service of Indian Liquor in independent restaurant	Deputy Comm <sub>dssi</sub> orter	Deputy Commissioner
27	L-17F	Service. of • Foreign Liquor in indeperohierrestaurant to the holder of licence in Form L-17	Deputy Commissioner	Deputy Commissioner
28	L-18	Service of Indian wine, beer and alcopop in independent restaurant	Deputy Commissioner	Deputy Commissioner
28A	L-18A	Service of Indian beer/alcopops in an independent restaurant	Deputy Commissioner	Deputy Commissioner
28B	L-18AF	Service of Foreign beer/akopvps in an independent restaurant	Deputy , .. Conunkoloner.	tY Conlin/Rion
29	L-18F	Service of Foreign wine, beer and alcopop in independent restaurant to the holder of licence in Form L-18	Deputy Commissioner	Deputy Commiesloner
30	L-19	Round the clock service of Indian Liquor in independent restaurant located either in arrival or departure area of International Airport	Deputy Commissioner.	Deputy Commissioner

<sup>1</sup> Substituted vide Nod. Na F. 10(1)/Fin (Rev-1)/12-13/DS-111/498, dt. 4-7-2012.

<sup>2</sup> Substituted vide Noti. No. F. 10(9)/Fin (Rev-I)/12-13/ds VI/270, dt. 1-4-2013.

<sup>3</sup> Inserted vide Nod. Na F. 10(3)/Rn (Rev-I)/2013-14/ds VI/593, dt. 5-8-2013

31	L-19F	Round the clock service of Foreign Liquor in independent restaurant located either in arrival or departure area of International Airport to the holder of licence in Form L-19	Depnly Commissioner	Deputy
32	L-20	Service of Indian Liquor in a bar/dining car in a luxury train	Deputy Commissioner	Deputy Commissioner
33	i..-20F	Service of Foreign Liquor in a bart/dinin,g car in a luxury train to the holder of licence in Form L-21	Deputy Commissioner	Deputy Commissioner
34	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	Deputy Commissioner	Deputy Commissioner
35	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 holder of licence in Form L-22	Deputy Commissioner	Deputy Commissioner
	L-22	Retail vend of Indian Liquor in duty free shop for consumption "off" the premises located at departure Lounge of International Airport	Deputy Commissioner	Deputy Commissioner
37	[-23	Retail vend of Indian Liquor in military canteen	Deputy Commissioner	Deputy Commissioner
38	'L-23F	Retail vend of Foreign Liquor in military canteen to the holder of licence in Form L-23	Deputy commissioner	Deputy Commdceioner
39	L-24	Retail vend of Medicated Wine	Deputy Commissioner	Deputy
40	L-25	eta il vend of Denatured Spirit including Special Denatured Spirit	Deputy Commissioner	Deputy Commissioner
41	L-	etail vend of Rectified Spirit	Deputy Commissioner	Deputy Commissioner
42	L-27	tail vend of Bhang	Deputy Commissioner	Deputy Commissioner
43	L-28	Service of Indian Liquor in a club	Deputy	Deputy
44	L-28F	ServkeofForeignLiquor in a club to the holder of licence in Form L-30	Deputy Commissioner	Deputy Commissioner

45	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, serving or retired and the club/mess is not run on commercial lines	Deputy Commissioner	Deputy Commissioner
46	L-29F	Service of Foreign Liquor at a club/ whose membership is exclusive for Government servants, retired Government servants and the club/mess is not run on commercial lines to the holder of licence in Form L-31	Deputy Commissioner	Deputy..
47 •	k30	Licence for possession of liquor at home in excess of individual possession limit	Deputy Commissioner	Assistant Commissioner
46	L-31	Licence for Warehouse Use for storage of Indian Liquor	Excise Commissioner	Not renewable
		Licence for Warehouse for storage of Foreign Liquor	Excise Commissioner	Not renewable
50	L-33	Licence for Warehouse for storage of Country Liquor	Excise Commissioner	Not renewable
51	L-34	Licence for Warehouse for the storage of denatured spirit	Excise Commissioner	pyrise Commissioner I
52	L-35	Licence for Warehouse for the storage of rectified spirit	Excise Commissioner	Excise Commissioner
53	L36	Licence to a registered medical practitioner, a chemist/druggist for sale of Intoxicating Spirituous Preparations	Deputy Commissioner	Deputy Commissioner
54		Licence for Hotel Management Institutes for keeping liquor for the purpose of training	Deputy Commissioner	Deputy Commissioner

### 33. Classes of pendia and authorities to grant and permit

S. No.	Permits No.	Details of perutite	Authority empowered to gmnt	Authority empowered to renew
1	P-1	Permit for import of rectified spirit, denatured spirit and special denatured spirit	• Deputy Commissioner	Deputy Commissioner

2	P-2	Permit for possession of denatured spirit exceeding five litres up to ten litres	Deputy Commissioner	Deputy Commissioner
	P-3	Permit for possession of denatured spirit exceeding ten litres	Deputy Commissioner	Deputy Commissioner
4	P4	Permit for possession of special denatured spirit in bulk quantity	Deputy Commissioner	Deputy Commissioner
	P-5	Permit for possession of rectified spirit to educational institutions	Deputy Commissioner	Deputy Commissioner
6	P6	Permit for possession of special denatured spirit by Industrial manufacturers	Deputy , Commissioner	Deputy Commissioner
	P-7	Permit for possession of intoxicating spirituous preparations	Deputy Commissioner	Deputy Commissioner
	P-8	Permit for import or transport of intoxicating spirituous , reputations.	Deputy Commissioner	Deputy Commissioner
	P-9	Permit for import of Indian liquor and Country Liquor for troops	Deputy Commissioner	Deputy Commissioner
10	P-10	Permit for <i>service</i> of Indian liquor and Foreign liquor at a place other than the licensicIpreatyses	Deputy Commissioner	Deputy Commissioner
<sup>I</sup> PA	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 events/ functions during the entire period of 24th December to 31st December for time upto 1.00 AM only. (if) other commercial ticketed events/functions during the rest of the year for time upto 1.00 AM only	Deputy Commissioner	Deputy Commissioner)
11	P-11	Permit for liquor exhibitors	Deputy Commissioner	Deputy Commissioner
12.	P-12	Permit for import, export or transport of bhang	Deputy Commissioner	Deputy Commissioner
13	P-13	Permit for service of Indian Liquor and Foreign Liquor at a temporary place at hotel, dub and restaurant	Deputy Commissioner	Deputy Commissioner
14	P-14	Import permit for the import of liquor by holders of licence in Form L-1/L-1F/L-2/1,-3	Assistant Commissioner	N.A.



15	P-15 Transport permit for the transport of liquor	Assistant Commissioner	N.A.
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(2) In cases where the yearly **fee of a licence** is determined **by auction or tender**, a licence shall be granted only to a person, who's tender or **bid is accepted by the Government**.

#### 34. Grant of wholesale and retail licence

(1) Wholesale and retail licences of liquor shall be granted by the Deputy Commissioner in accordance with the terms and conditions, approved by the Government for each year.

(2) Notwithstanding anything contained in these rules, the Government may extend duration of any non-renewable licence expiring on 31st March in any year for such further period or periods as deemed fit on payment, in advance, of such fee as may be fixed:

PROVIDED that any person holding such non-renewable licence, shall not be under any obligation to accept such offer to extend his licence.

#### 35. Certain licences not **to be** granted in conjunction with other licences

Except with the permission of the Government,—

(1) No person shall be granted more than one wholesale licence:

PROVIDED that the holder of licence in Form L-1 may be granted licence in Form L-IF:

PROVIDED FURTHER that for the purpose of licence in Forms L-1 and L-9, every distillery, brewery, winery and bottling plant shall be treated as a separate unit.

(2) No licence for retail sale of liquor for consumption "off" the premises and for consumption "on" the premises shall be granted to the holder of wholesale licence and vice versa:

PROVIDED that the holder of L-I licence may **be** granted licence exclusively for retail **sale** of the brands produced by him in Form L-9.

(3) No retail licence for consumption of liquor "off" the premises shall be granted to a **person** holding any other retail licence:

PROVIDED that more than one licence in Forms L-1, L-6, L-8 and L-14 may be granted to a person.

#### 36. Licence in Forms L-1 and L-3 to be granted to a distillery, brewery, winery or bottling plant

Licences in Forms L-1 and L-3 shall only be granted to a distillery, brewery, winery or bottling plant in respect of such brands of Indian Liquor and Country Liquor, as are produced by distillery, brewery, winery or bottling plant.

#### 37. Conditions for grant of licence

(1) A licence shall be granted to,—

- (a) an individual;
- (b) a body incorporated under the Companies Act, 1956;
- (c) a society registered under the Cooperative Societies Act;
- (d) a partnership firm; or
- (e) a limited liability partnership firm registered under Limited Liability Partnership Act, 2008.

(2) When a licence is granted to,—

- (a) a partnership firm or a limited liability partnership firm, names of all the partners;
- (b) a company incorporated under the Companies Act, 1956, names of all the directors;
- (c) a co-operative society, names of the President, Secretary and the Treasurer,

shall be specified in the licence.

### 38. Addition and removal of a partner

(1) On the application in writing of all the original partners, a partner may at any time be added, if the proposed partner is eligible under the rules, in which case he shall be responsible for all obligations incurred or to be incurred under the licence during the period of its currency as if it had originally been granted or renewed in his name:

PROVIDED that the addition of the name of a new partner to a licence granted *by* auction or tender shall be permitted only on the death of an original partner in respect of a legal heir of the deceased partner.

(2) On the application in writing of all the original partners, name of a partner may, *at* any time, be removed:

PROVIDED that the removal of the name of a partner from a licence granted by auction or tender shall be permitted only in respect of the deceased partner.

(3) In case of removal, the retiring partner along with the continuing partner shall be jointly and severally responsible for all the excise liabilities incurred till the date of his retirement.

(4) In the case of proprietary licence, a partner may at any time be added with the prior approval of the Excise Commissioner, provided that he is a member of the family of the licensee.

### 39. **Determination** of licence by voluntary dissolution

A licence granted to a partnership firm is determined by voluntary dissolution of the partnership subject to the liability of the partners jointly and severally for any loss caused to the Government thereby and for the performance of all obligations to the Government incurred by the partnership.

### 40. Licence to continue after its expiry, provided licence fee is paid

(1) Where a licence is granted otherwise than by auction or tender it may be continued after the period of its expiry in respect of the same premises, with the permission of the licensing authority, provided that the requisite licence fee has been paid by the licensee. However, when any such licence has been determined by reason of surrender, cancellation or order of non-renewal or other cause or where it is proposed to issue licence in respect of the premises to persons not previously licensed, a new licence may be issued, provided—

- (a) a new licence is not required on account of the addition of or removal of a partner on the application of all the partners or the change of a representative of a company or society;
- (b) a licence continued to the legal heirs of a deceased licensee for the remaining period of the licence shall not be deemed to be a new licence.

(2) A new licence may not be required—

- (a) if the premises of a licence is changed during the period of its continuance, the authority competent to grant the licence may direct that the licence may be continued for the remaining period of the term on the existing *fee*;
- (b) in case of death of *licensee*, the names of legal heirs may be substituted by the licensing authority;
- (c) if the legal heirs of deceased are not interested to continue the licence, the same may be transferred by the authority competent to grant it, only for the remainder of its currency to a *new* licensee.

<sup>1</sup>141. Application for the renewal of licence and permit to be received by February end along with licence fee

All applications for the renewal of licences *except* and permits shall be received in the office of the Deputy Commissioner before the end of February each year along with licence or permit fee, payable for the renewal of licence or permit. In case of delay, the Deputy Commissioner may admit such application before the expiry of the licence or permit, provided that there are good and sufficient reasons for the delay on payment of additional fee of twenty-five percent of the prescribed licence or permit fee:

PROVIDED that the application for renewal of licence or permit including those granted in the month of March may be admitted after the expiry of the licence or permit, if there are good and sufficient *reasons* for the delay on payment of double the amount of licence or permit *fee* payable, and the licence or permit may be renewed with the approval of the Excise Commissioner.

PROVIDED FURTHER that in case of licence in Form L-15/ L-15F, L-16/ L-16F, L-17/ 17F, L-18/L-18F and L-18A/L-18AF, the *licence* fee is payable in two equal installments after completion of all documentary requirements. First installment of 50% of the licence fee should be paid before end of February each year, failing which additional *fee* of 25% of 1st installment shall be payable till 31st March and beyond that double the amount of 1st installment shall be payable. Second installment of remaining balance amount of licence fees should be paid before 30th September each year alongwith interest 12% per annum, failing which double the amount of 2nd installment shall be payable]

42. Notice to be issued when it is decided not to renew licence or permit

Whenever it is proposed not to *renew* a licence or permit, which is renewable and granted on a fixed fee, the authority competent to renew it shall give notice to the holder of such licence or permit, record objections, if any, put forward by the licensee or the permit holder and pass an order in writing. The licensee or the permit holder may be given, an authenticated copy of such order free of cost.

43. Certain licences not to combine with any licence granted under clause (xiv) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)

A licence under these rules, *except* a licence for the vend of medicated wines, denatured spirit and rectified spirit in Forms L-24, L-25 and L-26, respectively, may not be combined with any licence for any dealings with any dangerous drug as defined in clause (xiv) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 without the sanction of the Excise Commissioner.

44. Grant of permits in Forms P-11 and P-13

(1) *Permit in form P-11 for Liquor Exhibitors:*

<sup>1</sup> Substituted vide Nuti. No. F. 10(3)/Fin (Rev-1)/ 2013-14/ds1/1/593, dt. 5-8-2013.

- (a) Total number of brands and their quantity shall be as approved by Excise Commissioner;
- (b) the brands of Indian Liquor and Foreign Liquor registered in Delhi shall not be permitted during such exhibitions.

(2) *Permit in form P-13 for service of Indian Liquor and Foreign Liquor at bar etc.:* A permit in Form P-13 shall be granted by the Deputy Commissioner for service of Indian Liquor and Foreign Liquor at a bar, when temporary arrangements for the service of Indian Liquor and Foreign Liquor are required inside or outside but within the compound of the premises of licences in Forms L-15, L-16, L-17, L-28, L-29 on such terms and conditions as he may deem fit:

PROVIDED that if the liquor is served in the open, the area shall be properly screened off from the public view:

PROVIDED FURTHER that where the **service of** Indian Liquor or Foreign Liquor at a temporary bar at a place outside the compound of the licensed premises of holder of L-15 and L-16 licences when a temporary arrangement for service of Indian Liquor or Foreign Liquor is required in connection with National or International Conference, exhibition or function, the permit shall be issued with the prior approval of the Excise Commissioner, on such terms and conditions as the Excise Commissioner may deem proper.

(3) If a National or International Conference, exhibition or function is organized by an agency or organization other than the Ministry or Department of the Government, permit in Form P-13 for a temporary bar shall be granted by the Excise Commissioner on such terms and conditions as the **Excise Commissioner** may deem proper.

(4) Liquor may be served on dry days in the premises permitted in Form P-13 only to such foreigners and groups as may be sponsored by the Government of India and approved by an order of the Excise Commissioner:

PROVIDED that no such approval or sponsorship shall be necessary in the case of service of liquor for the celebration of their respective national days by diplomatic missions, if such days happen to be on dry **days**.

(5) The permit holder is authorized to sell Indian Liquor **and Foreign Liquor** by retail to the residents of hotel, delegates to the conference etc. with such restrictions as may be imposed by the Excise Commissioner at the time of grant of permit.

(6) The permit holder shall serve wine or beer in open bottles or in glasses and other Indian Liquor and Foreign Liquor only in glasses. Such bottles shall on no account be removed by any persons from the premises, except on an authority granted by the Excise Commissioner.

(P) In no case service of liquor from holder of licences in Form L-16, **L-17, L-28, L-19** shall be allowed except in case of functions organized by the hospitality organization, Ministry of External Affairs, Government of India, Diplomatic missions on the recommendations of Ministry of External Affairs, Government of India and at temporary place at a restaurant.)

<sup>2</sup>Exxxl

**45. Exemption of fee** for permit in Form P-13 in certain **cases**

**The Fvritto Commissioner may,** if satisfied that service of Indian Liquor and **Foreign Liquor at a place inside or outside the licensed premises** of the holders of licence

<sup>1</sup> Substituted vide Noti. No F. 10(3)/ Fin (Rev-1)/2013-14/ds VI/933, dt. 5-8-2013.

<sup>2</sup> Sub-nde (8) omitted vide Noti. No. F. 10(5)/ Em (Rev-0/2012-13/ds III/499, dt. 4-7-2012.

in Forms L-15, L-15F, L-16, L-16F, L-17, L-17F, L-28, L-28F, L-29 and L-29F is required to enable the Government of India to meet its obligations under any International agreement exempt, subject to such conditions as he may deem proper, any person applying for grant of P43 permit from the payment of fixed fee as prescribed.

46. Name of the licensee to be intimated to the excise authority from where liquor is imported

The name of the wholesale licensee of Country Liquor or Indian Liquor shall be intimated to the excise authority of the State wherefrom Country Liquor or Indian Liquor is to be imported as also to the excise officer in charge of the distillery concerned.

97. Auction and its procedure

Unless otherwise prescribed, the Government shall, by order, direct, whether licences in any form may be granted on fixed fee, or on a fee to be fixed by auction or tender in any year. The following procedure is prescribed for the grant of a licence by auction—

(1) The Excise Commissioner shall give at least ten days' notice of the date and place of the auction. This notice shall also specify—

- (a) the condition to which the auction shall be subject;
- (b) the number and situation of the shops to be licensed on the basis of auction, *where* applicable;
- (c) the occasions, if any, on which the shops are likely to be closed; and
- (d) any other information which, in the opinion of the Excise Commissioner may be of use to intending bidders.

(2) The auction shall be held by the Deputy Commissioner or by such other gazetted officer, who shall be called the "Presiding Officer", as may be empowered in its behalf by the Government.

(3) Before the auction begins, the Presiding Officer shall read out the general conditions governing the auction and satisfy himself that the intending bidders have understood them.

(4) No person shall be allowed to bid for a *licence* unless—

- (a) he has furnished a written statement and declaration;
- (b) he has furnished the following documents:—
  - (i) documentary evidence to the satisfaction *of* the Presiding Officer that he is the *bonafide* representative of a distillery, brewery, winery or bottling plant which is not black listed in Delhi for the time being;
  - (ii) an attested photostat copy of the registered partnership deed or memorandum and articles of association, as the case may be, of the distillery, brewery, winery or bottling plant, referred to in sub-clause (i);
  - (iii) a sealed cover containing a statement of wholesale prices at which each bottle of Indian Liquor and Country Liquor of each brand and size is proposed to be sold by the intending bidder during the currency of the licence;
  - (iv) if the intending bidder is a sole proprietor, partnership firm, limited liability partnership firm, a private limited company or a society and did not hold a licence in Form L-1, or L-3 during the previous licensing period a certificate of solvency to the extent of rupees one lac or as

- specified by the Excise Commissioner, signed by a magistrate not below the rank of a Sub-Divisional Magistrate, having jurisdiction over the place where the intending bidder resides or the firm, company or society has its registered head office;
- (v) a clearance certificate issued by the Income Tax Officer who assessed the intending bidder;
  - (vi) a no-dues certificate from the Deputy Commissioner in respect of dues realizable from the intending bidder up to the last date of the month preceding the date of auction, unless the intending bidder has specially been exempted from this requirement by the Government;
  - (vii) a no-dues certificate from the appropriate assessing authority if the intending bidder is or is interested in the business of a dealer, registered under the Delhi Value Added Tax Act, 2004 in respect of dues realizable under the Delhi Value Added Tax Act, 2004 up to the last date of the period preceding the date of auction for which such dealer has been assessed.
- (c) he is allowed after scrutiny of his statement, declaration and documents by the Presiding Officer, to enter the bidding area which the Presiding Officer shall specify for intending bidders to assemble.
- (5) (a) No person other than a Government servant on duty shall enter the bidding area, unless he is allowed entry by the Presiding Officer;
- (b) only one person intending to bid on behalf of any person Or firm shall be allowed to enter the bidding area.
- (6) (a) The Presiding Officer shall put up each licence separately to auction after announcing its locality where, necessary, and any other information that, in his judgment, is necessary to identify the licensee;
- (b) the bids shall be made for the whole annual licence fee for the licence;
- (c) the Presiding Officer shall cause the name of each person making the bid and the amount of the bid to be recorded and shall record the final bid accepted by him in his own hand;
- (d) the Presiding Officer may refuse to record any bid if he has reason to believe that it has been made in the interest of any person who has not been allowed entry into the area marked for the assembly of intending bidders;
- (e) the Presiding Officer may refuse to record any bid which he considers to be merely speculative or not made in good faith;
- (f) if the Presiding Officer is of the opinion that the speculative or *matafide* bidding is going on, he may, without prejudice to his power under clause (e), require an immediate deposit of the whole amount of bid. If such an order has been passed and announced to the assembly of bidders, all subsequent bids for the said licence shall be made subject to the condition that the whole amount of bid shall be immediately deposited on acceptance;
- (g) all bids shall be in multiples of rupees one thousand;
- (h) subject to the provisions of clause (f) above, the highest bidder shall pay a sum not less than twenty-five per cent of the bid money in cash or by bank draft immediately on the conclusion of the auction;

- (i) the person accepted as the auction purchaser shall sign his name or affix his thumb mark to the record of auction;
- (j) the highest bidder shall also furnish a personal bond with a surety bond as specified in the terms and conditions of auction.

(7) **The Excise** Commissioner shall, on receipt of the report of the Presiding Officer, forward it to the Government with a report showing, if need be, the locality for each licence auctioned and stating any other information that he may consider relevant.

(8) The Government may—

- (a) accept the highest bid;
- (b) reject the highest bid and accept any other bid;
- (c) reject all or any of the bids on the ground that the highest bid is not adequate or for any other reason;
- (d) where all *the* bids are rejected under clause (c) or where there were no bids, in its discretion, order a re-auction or direct that the licence may not be granted or may be granted by any other mode of fixing fee.

(9) A person whose bid is accepted under sub-rule (8) shall pay a sum not less than twenty-five percent of the fee prior to the grant of licence and shall pay the remainder of the fee in nine equal monthly instalments on or before the 7th of every month beginning from the second month of the currency of the licence:

PROVIDED that any sum deposited by a successful bidder under clauses (I), (g) or (h) of sub-rule (6), shall be adjusted towards the **rust and**, If need be, subsequent instalments of the licence fee.

(10) A person whose bid is accepted, shall take **all requisite actions** to complete all formalities required for grant of a licence within **thirty** days from the date of communication of acceptance of his bid and if he does not do so, all deposits made by him shall stand forfeited to the Government, and if the licence is re-auctioned, he shall not be entitled to any compensation.

#### **48. Procedure for grant of licence by tender**

In case the licence is decided to be granted by tender, the following procedure shall be followed:—

- (1) Tenders for the **grant** of licence shall be invited by the Excise Commissioner after giving not less than ten days' notice specifying *inter alia*—
  - (a) the conditions to which *the* tender shall be subject;
  - (b) the number and situation of the shops to be licensed on the basis of tender where applicable;
  - (c) in the case of licences *in* Form L-3, the minimum and the maximum quantities of liquor required to be made available for sale either during the currency of the licence or during any specified shorter period;
  - (d) any other information which in *the* opinion of the Excise Commissioner may be of use to the intending bidders.
- (2) No tender shall be considered unless the earnest money, as **specified by the** Excise Commissioner, has been deposited in a Government Treasury **or a** Scheduled Bank in favour of the Excise Commissioner or bank draft is attached to each tender.

- (3) No tender shall be entertained from any person whose name is on the black list, against whom any demand is pending or who is otherwise debarred from holding such licence.
- (4) Tenders may be invited for licence fee or, in the case of licence in Form L-3 for rates or prices at which the licensee shall supply liquor.
- (5) A tender shall specify the whole annual licence fee and not the amount of monthly instalment in which it is payable.
- (6) A tender from a partnership firm shall contain the names of all the partner & No such tender shall be entertained unless it is signed by all the partners and is accompanied by an attested copy of the partnership deed. Such attestation shall be done by a gazetted officer.
- (7) The Excise Commissioner may, in his discretion, reject any tender where, in his opinion, the tenderer or any of his partners, has formed a pool tending to create an undesirable monopoly of interest.
- (8) The Excise Commissioner is not bound to *accept* the highest tender or any tender at all. When the highest tender is not accepted, and a lower tender is proposed to be accepted, the Excise Commissioner shall record his reasons therefor. No tender shall be accepted without the approval of the Government.
- (9) If in the opinion of the Government, it is necessary for the purpose of achieving uniformity in the rates, negotiations may be made with the tenderers. It may for that purpose, appoint an officer or a committee of officers to negotiate with the tenderers, whose tenders are otherwise in order. The officer or the committee shall then negotiate with the tenderer in the ascending order of the tender rates but no tenderer shall have a vested right to be called for such negotiation. The negotiations made by the officer or the committee of officers shall be subject to the final decision of the Government.
- (10) The deposits made by unsuccessful tenderer shall be refunded to him.
- (11) (a) Where tenders have been invited for licence *fee*, the successful tenderer whose tender has been accepted by the Excise Commissioner with the approval of the Government, shall pay the whole amount and the earnest money deposited by him shall be adjusted towards the satisfaction of dues payable by him as aforesaid or as security amount wherever such security is provided;  
(b) any person whose tender is accepted, whether for licence fee or for rates, shall take all requisite action to complete all formalities required for grant of a licence within seven days from the date of communication of acceptance of his tender and if he does not do so, all deposits made by him shall stand forfeited to the Government and while the licence may be re-tendered or granted in any other manner, he shall not be entitled to any compensation.
- (12) (a) If any person, whose tender has been accepted, fails to make the deposits of twenty-five percent. of annual fee or if he refuses to accept the licence, the Excise Commissioner may call for fresh tenders, and any deficiency in fee arising as a result thereof together with all expenses incurred in inviting *tenders* shall be recoverable from the defaulting tenderer in the manner laid down in section 29;



- (b) it shall also be lawful for the Excise Commissioner to forfeit the earnest money of the defaulting *tenderer either in part or in full*, deposited by the said tenderer.
- (13) Where tenders are invited for licence fee, a licensee shall, by the 7th of the month in which *he* begins his business under his licence and thereafter by the 7th of every subsequent month, pay in advance one-twelfth of the annual fee till the whole fee is paid. The twenty-five per cent. advance paid under sub-rule (2) shall be adjusted at close of the year. He may, however, at any time, pay the whole amount due if he so wishes.
- (14) Where tender money exceeds rupees one lac, it shall *be* in multiple of rupees five thousand and for lesser amount it shall be a multiple of rupees five hundred.
- (15) Where tenders have been invited for licence fee, if the Excise Commissioner is of the opinion that no suitable tender is forthcoming, he shall, with the previous sanction of the Government resell the licence by auction.
- (16) If it is not considered expedient to accept the highest or the lowest tender, as the case may be, the Excise Commissioner shall refer the matter to the Government as to whether—
- (a) the licence be auctioned; or
  - (b) the shop to which the licence relates be closed either permanently or till a person willing to take it up at the minimum fee comes forward; or
  - (c) the vend to which the licence relates be carried on by a vendor who may be paid commission on sales.
- (17) When a licence has been cancelled, the Deputy Commissioner may resell it by public auction or by inviting fresh tenders or by private contract and any deficiency in fee and all expenses incurred on such resale or attempted resale shall be recoverable by the defaulting licensee in the manner laid down in section 29. The Deputy Commissioner shall communicate the result of such re-sale in a statement in duplicate to the Excise Commissioner. If the amount realized from the original licensee including the initial deposit of one-fourth of the annual fee and the amount bid by the incoming licensee together are less than the amount previously tendered by the original licensee together with the expenses incurred, if any, in connection with resale, the deficiency shall be recovered from the original licensee. If these amounts together are more than the amount previously tendered, no refund shall be made to the original licensee.

#### **49. Refund of licence fee when delay is not attributable to licensee**

(1) If the licence fee for any licence is of an annual character and the licence is granted after the commencement of the financial year, the Government may, if it is satisfied that the delay was not attributable to the *licensee*, remit the *fee* payable by a sum not exceeding the proportional amount for the quarter before the licence was granted.

(2) When a licence is cancelled for a cause other than a **breach of conditions of licence**, the *licensee* may be excused payment of the fee due to **remainder of the term of** the licence and if the fee has been paid in advance, proportionate fee for the un-expired period of *licence* shall be refunded.

## 50. General conditions applicable to all licences

Every licence under these rules shall be granted subject to the condition that the licensee shall comply with the provisions of the Act, the rules framed thereunder, terms and conditions of his licence and the orders issued by the Excise Commissioner from time to time and for such observance give security in such form, manner and amount as may be specified. In addition, if the authority granting the licence so requires, shall give a personal bond with or without surety in such amount as may be required to the satisfaction of such authority.

## 51. Condition dealing with licensed premises

(1) 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) hospitals 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 into existence subsequent to the establishment of the retail vend of Indian Liquor, Foreign Liquor or Country Liquor, the aforesaid distance restrictions shall not apply.

*Explanation :* 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 *yucca* 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), *04* and (c) above.

(2) The licensee shall not carry on any business connected with his licence, or store any liquor to be sold or otherwise deal with under his licence, except in the premises specified in his licence, hereinafter called the 'licensed premises'. The Excise Commissioner may, however, grant in an exceptional case, permission to store liquor at a place other than the licensed premises. This permission shall be granted on payment of an extra fee as prescribed and only in cases where it is impracticable to store the required stock in the licensed premises. Before the grant of permission, the Excise Commissioner shall satisfy himself that the proposed place is adequately guarded and that there is no means of access to it by the public.

(3) The licensed premises shall be established and ***maintained*** by the licensee at his own cost.

(4) No licensed premises for sale and storage of liquor shall be used for any other business- except with the permission of the Excise Commissioner. Persons or institutions holding more than one licence must have separate premises for their business. Separate accounts shall be maintained for sale conducted under such licences:

PROVIDED that this sub-rule, except the provision relating to maintenance of separate accounts for sale conducted under the liquor licence, shall not apply to departmental store holding licence in Form L-12.

(5) If a licensee holds a licence in Forms L-16, L-16F in conjunction with a licence in Forms L-15, L-15F, he shall not, in pursuance of the licence in Forms L-15, L-15F, sell any liquor after the hours fixed as the closing hours for the licence in Forms L-16, L-16F in any part of the licensed premises to which persons not residents in the hotel are admitted or in any room or bar adjoining or opening into any room to which persons not residents in the hotel are admitted.

(6) Licensed premises shall be the premises owned or leased by the licensee, provided that where local conditions render it necessary, sites for liquor shops may be leased or bought for Government under the special orders of the Government in each case.

(7) Where the premises have been specially provided by the Government for any shop, the licensee shall be bound to carry on his *business* in those premises, and to pay to the Government, in addition to his licence fee, such rent for the premises as may be fixed by the Excise Commissioner.

(8) In the case of dining car licence in the Forms of L-20 and L-20F, the licensed premises are every dining car authorised by the railway administration and any other premises licensed shall be for the purpose of storage only.

(9) Retail licences for consumption "off" the premises shall be permitted at sites or premises, located in a *pucca* building, the land use of which is commercial approved and shall conform to the orders and instructions issued by the Excise Commissioner from time to time.

(10) Retail licences for consumption "on" the premises, shall be granted at a site, duly approved by the local authority concerned, provided that the following documents have been furnished, issued by the agencies concerned:—

- (a) Eating House Licence;
- (b) Lodging House Licence in the case of L-15 only;
- (c) Health and Trade Licence;
- (d) *Certificate* by the Tourism Department, Government of Delhi, in the case of licences in Forms L-17, L-28 and L-29; or the one which fulfils the following conditions—
  - (i) that the building should be well constructed and the approach should be suitable for restaurant,
  - (ii) that there should be adequate arrangements for service to the customers,
  - (iii) that the restaurant should, at all times adhere to good maintenance **and** service. The rates should be fixed in accordance with the rules, if any, prescribed by the local authorities and submitted to the Excise Department for concurrence. The rates should be prominently **displayed on the** menu cards. These should also include VAT, service charges etc.;

- (e) Certificate from Tourism Department, Government of India for grant of licence in Forms L-15 and L-16 in case of hotels and Certificate from the Tourism Department, Government of National Capital Territory of Delhi for grant of licence in Form L-15 in case of guest houses and permission to construct motel from respective Municipal Corporation in case of grant of licence in Form of L-15/L-16 to Motels:1
- (f) Registration certificate under the Delhi Value Added Tax Act, 2004;
- (g) Site plan including the store room, area for the bar and the area for the service of liquor, prepared by registered architect
- (h) No Objection Certificate from the Fire Department.
- (11) The licensed premises of all kinds of licences shall have adequate storage facility, proper electrical fittings and shall be duly insured against fire and other natural hazards. The licensee shall keep the premises thoroughly clean and dry and shall comply with the orders issued by the Deputy Commissioner for the removal of defects in the building.
- (12) In case of Indian Liquor and Country Liquor vends, the licensed premises shall be used for the storage and sale of liquor as licensed and no other business shall be transacted from such premises, except with the approval of the Excise Commissioner.
- (13) The licensee shall maintain conspicuously, above the main outer door of the licensed premises, a signboard exhibiting in conspicuous painted letters, his name, address and the class of licence held by him. The information shall be in Hindi, Urdu and Gurumukhi for country liquor and in Hindi, Urdu, Gurumukhi and English for Indian Liquor and Foreign Liquor Licence.
- (14) The retail licensee for sale of liquor (or consumption "off" the premises shall display at a conspicuous place in the licensed premises a list showing the retail price inclusive of VAT of each size of bottle of each brand of liquor on sale and the retail price, if any, fixed by the Excise Commissioner.
- (15) Except during the licensed hours, the licensee shall permit no person except employees or members of his family to enter or remain on the licensed premises:

PROVIDED that this clause shall not apply to departmental stores holding licences in Form L-12.

52. Declaration of dry days and conditions applicable thereto

(1) No licensee shall sell liquor on the days, which are notified as dry days by the Excise Commissioner, with the previous approval of the Government from time to time:

PROVIDED that this restriction shall not apply to the service of liquor by the holder of a licence in Form L-15 to a resident in his room:

PROVIDED FURTHER that this restriction shall not apply to the service/sale of liquor by the holders of licence in the Forms L-16, L-17, L-19, L-20, 1121, L-22, L-28, L-29, P-10 and P-13 on all dry days except Republic Day, Independence Day and Mahatma Gandhi's Birthday:

PROVIDED ALSO that the Excise Commissioner, with the prior approval of the Government, may—

- (a) delete any day from or add any day to the list of dry days notified under this rule;
- (b) permit consumption of liquor on any licensed premises on any dry day.

(2) No licensee shall **be** entitled to any compensation on account of any addition to the list of dry days in accordance with clause (a) of proviso three to sub-rule (I).

(3) The business premises of a licensee shall be kept closed on all dry days:

PROVIDED that the Assistant Commissioner may, by order in writing permit a *licensee* to deposit liquor in his premises, or to open the premises for any work other than sale, on a dry day on prescribed fee.

53. Conditions relating to conduct of business

(1) The licensee shall neither *give* concession, rebate or discount on the sale price of liquor nor shall he give liquor as a gift.

(2) Any transaction of the nature of gift or loan between the licensee and an excise officer is prohibited.

(3) The licensee shall not receive any thing in barter for any intoxicant.

(4) The licensee shall not permit any professional entertainment or dancing, or the playing of musical instruments or singing by professionals, to be carried on his premises in such a way as to attract the general attention of his customers:

PROVIDED that this condition **shall** not apply to a hotel or a restaurant or a club licensed in Forms L-15, L-16, L-17, L-28 and L-29, except insofar it is imposed by the Deputy Commissioner by general or special order. However, in the case of L-17 licensee only live singing /playing of instruments by professionals shall be allowed.

(5) Every licensee shall, in respect of liquor sold by him, issue a cash memo and keep a counter-foil or duplicate copy thereof. Such cash memos shall be serially numbered. and bound in a book of hundred cash memos each and shall be signed by the licensee or his duly authorised agent and shall show the quantity and the name of the article sold by him or any other information as specified by the Deputy Commissioner.

(6)(a) Every licensee shall maintain the registers, as prescribed or as Specified by the Excise Commissioner, for the class of business carried on by him, and on the expiry of his licence, shall make them over to the Deputy Commissioner or some other *excise* officer empowered by him in this behalf under a valid receipt. The *licensee* shall maintain. and submit all the prescribed returns punctually and maintain true accounts of transaction from day to day in ink. He shall enter all the figures in English numerals and other particulars in Hindi, English, Gurumukhi or Urdu characters unless the Deputy Commissioner, by special order noted on the licence, permits the use of other numerals or characters.

(b) If a licensee deals in liquor of more than one brand, he shall Maintain accounts and submit returns brand-wise.

(7) The licensee shall not permit the resort to **his** licensed premises of persons, whom there is reason to believe to be habitual criminals. He shall prevent gaming and disorderly conduct therein and shall give information to the *excise* officer or the nearest police officer of the resort to his licensed premises of any person suspected of having committed an offence or habitually committing offences for which under the Code of Criminal Procedure 1973, warrant would ordinarily issue, and of every irregularity committed therein, tending to disturb the public peace and he shall, at all times for police purposes, permit free access to the police to all parts of his, licensed premises.

(8) The licensee shall, at any time, produce for inspection on demand of any excise officer of the rank of Excise Inspector and above, his licence and his accounts and shall allow the inspection of his registers, stock and premises by the said officer.

(9) The licensee shall maintain an inspection note-book with the pages numbered consecutively and hand it over on demand to any excise officer, of the rank of Excise Inspector and above, on a receipt being given therefor. Any punishment or warning incurred by the *licensee*, without forfeiture or cancellation of his licence, shall be recorded in the said note-book.

(10) The licensee shall furnish to the Deputy Commissioner every year in the month of April a list of the persons employed or proposed to be employed in his licensed business. The licensee shall not employ any person whose employment has been objected by the Deputy Commissioner.

#### 59. Fixation of price

(1) The criteria for fixation of wholesale or MRP of liquor for each licensing year shall be decided by the Excise Commissioner, with the approval of the Government. Thereafter, the Excise Commissioner may, after giving an opportunity of being heard to the person licensed to sell such liquor, fix the price of liquor in wholesale or in retail or in both.

(2) The Excise Commissioner, for reasons to be recorded, may increase or decrease the existing wholesale or retail prices, at any time, after giving an opportunity to the licensee of being heard.

(3) Where the price of any liquor is fixed under sub-rule (1) or sub-rule (2), the licensee shall be bound to sell such liquor at such price.

(4) In case of Foreign Liquor, the Excise Commissioner may, if he deems fit, fix prices. However, MRP, as arrived at, by adding various components of price structure, shall be displayed on each bottle by L-1F licensee by way of affixing retail price stickers.

(5) While fixing the MRP of liquor, the same shall be rounded off to the next multiple of—

- (a) rupees ten in the case of quart and above;
- (b) rupees five in the case pint and nip;
- (c) rupees *five in the* case of beer of all sizes whether in bottle or can.

(6) The amount so increased shall be added in the duty.

#### 55. Working hours and conditions relating to sale of liquor

(1) The hours for the sale of liquor shall be such as may be specified in an order made by the Excise Commissioner and different orders may be specified for different categories of licences.

(2) The licensee, except a chemist or druggist holding a licence in Form L-26, shall not sell or keep on his licensed premises any chloral hydrate, butyl chloral hydrate or pare aldehyde, any caramel, or colouring matter or any essence or material used for flavouring beverages or any rectified spirit.

(3) The licensee shall not, except under the orders of the Excise Commissioner or in accordance with the terms and conditions of his licence, compound, blend, colour, flavour or rectify any liquor sold by him or store in his licensed premises.

(4) The licensee shall not alter or tamper with the labels and capsules on bottles containing liquor for sale.

(5) The licensee shall not deteriorate, adulterate or dilute any liquor to be sold by him, or sell the same knowing it to have been deteriorated, adulterated or diluted, or stored or permit to be stored in his licensed premises, any liquor in a deteriorated, **adulterated** or diluted state.

(6) No sale of liquor, whether in wholesale or retail shall be made by any measures other than standard stamped measures, approved by the Excise Commissioner. The standard measures shall be the proof litre or bulk litre and the multiple. The licensee shall keep such stamped standard fractional measures of proof or bulk litres as are available in the market and have been approved by the Excise Commissioner.

(7) The licensee shall not allow any person to conduct sales on his behalf, unless the name of such person has previously been submitted to the Deputy Commissioner for approval:

PROVIDED that this condition shall not apply to—

- (a) the licensee of a hotel, restaurant and club;
- (b) a licensee, holding licences in Forms **L-25 and L-26**; or
- (c) licence for retail sale of denatured spirit.

(8) Subject to the provisions of these rules, every licensee shall, in **respect of liquor**, which he is licensed to sell, meet the demand of every customer entitled **to be served**, who tenders payment, for what is required by him, and the licensee shall maintain sufficient stock of liquor, in which he is licensed to deal, to meet the probable demand. This rule does not compel a licensee to meet the demand of a customer even if accompanied by a tender of payment if the customer owes payment for liquor, previously sold under the licence on *credit*, in case where a sale of credit is permissible.

(9) The licensee shall not sell liquor except of the following strength and subject to the following conditions:—

- (a) a licensee for the sale of country liquor shall not sell liquor in the bottles and of the strength, otherwise **than, as** may be specified by the Excise Commissioner;

- <sup>1</sup>[(b) A licensee for the sale of Indian Liquor and Foreign Liquor of the strength less than 25 degrees under proof in the case of brandy, whisky or rum or of a liquor intended to pass as, whisky, brandy or rum or of a strength less than 35 degrees under proof in the case of gin, vodka or of liquor intended to pass as gin or vodka:

PROVIDED that the minimum strength of 25 degrees or 35 degrees under proof shall not be enforced in case of liqueur, wine, *beer*, cider and alcopop:

PROVIDED FURTHER that the minimum strength of 25 degrees or 35 degrees under proof shall not be enforced in case of Delhi Medium Liquor whose strength will be decided by the Govt. from time to time.]

- (c) the licensee shall not store for sale or sell any liquor which does not conform to the specifications required in an order made by the Excise Commissioner and if no such order has been made, which does not conform to the specifications laid down by the Bureau of Indian Standards with regard **to** the strength of liquor;

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<sup>1</sup> Substituted vide Noti. No. F. 10(1)/Fin (Rev-1)/12-13/ds ILI/498, dt. 4-7-2012

- (d) the licensee may be permitted to sell beer of alcoholic strength up to 5 percent volume by volume and strong beer with alcoholic strength of above 5 percent volume by volume up to 8.25 percent volume by volume;
- (e) The permissible variation in the liquor contents of any bottle of liquor shall be plus or minus one percent.

56. Procedure dealing with left over stock

If any person, who has held a licence under these rules, has in his possession, on the expiry, or determination of his licence, any intoxicant, he shall take action for its disposal in the follow' manner:—

- (a) he shall submit to the Deputy Commissioner the list of such intoxicants within            days from the expiry of the licence indicating therein the sale price of ea brand. The Deputy Commissioner may allow him time, not exceeding 15 days for the disposal of such stocks to the existing licensees: PROVIDED that if duty has not been paid on such stocks and the purchaser does not hold a licence permitting him to possess them in bond, the duty on such stocks at the rates in force on the date of sale shall be recovered from the purchaser before the possession thereof is taken;
- (b) in case the licensee is unable to dispose of such stocks, in part or in full, within the stipulated time, he shall immediately surrender the same to the Deputy Commissioner along-with a list mentioning the quantity and brand of undisposed stock on the following day. It shall be open to the licensee to reduce subsequently the sale price earlier intimated by him. lino sale price is intimated to the Deputy Commissioner at the time of surrendering the stocks, it shall be lawful for the Deputy Commissioner to dispose of such stocks to the existing licensees on a price determined by him;
- (c) the Deputy Commissioner shall arrange to dispose of the surrendered'stock at the price intimated by the outgoing licensee or determined by him. Whenever such price is reduced by the out-going licensee, the Deputy Commissioner shall dispose of the remaining stocks at such reduced price, as may be intimated to him by the former licensee from time to time or as determined by him. In case the stocks remain unsold for a period of two months from the date of the determination of the licence, it shall be lawful for the Deputy Commissioner to destroy the stocks, after obtaining the approval of the Excise Commissioner. No compensation shall *be* payable for such destruction to the outgoing licensee. No refund of duty, *if* paid, shall be allowed on stocks of liquor which ultimately remained unsold and are destroyed:  
PROVIDED that if duty has not been paid on such stock, the Deputy Commissioner shall not order its destruction but may require in writing any person holding a licence to acquire the stock, or any part thereof, by purchase from the former licensee within six weeks of service of the requisition after payment of duty at the rates in force on the date of the requisition, at such price as may have been indicated by the former licensee or such price as the Excise Commissioner may fix after hearing the parties;
- (d) in case the out-going licensee fails to surrender the stock of liquor as provided in clause (b) to the Deputy Commissioner it shall be lawful for the Deputy Commissioner to destroy the same.



**57. Conditions when the sole licensee dies and his licence is not continued**

When a sole licensee dies and the Deputy Commissioner does not continue the licence to the legal heirs of the licensee or other person for the remainder of the period, the legal heirs shall not be entitled for the refund of licence fee paid by the deceased licensee.

**58. Surrender of licence when it is cancelled**

On revocation, cancellation or determination of any licence, the licensee or his representative shall cease to carry on his business under it, and shall return his licence to the Deputy Commissioner.

**59. No compensation in certain cases**

No compensation shall be paid to a licensee for any closure made under section 25 or on account of opening of a new shop or the issue of any special licence or on account of any change during the currency of a licence in the conditions thereof, or in the rate at which duty is charged on liquor or in any other matter connected with the excise administration and dealt with under the powers conferred by the Act or the rules framed thereunder.

**60. Refund of duty when liquor is unfit *for* human consumption**

If the Excise Commissioner is satisfied that any liquor manufactured or imported was not an excisable article, being unfit for human consumption at the time of such manufacture, import or subsequently and that duty on such liquor has been paid by the licensee, he shall order the refund of such duty. In case the duty has not been paid, no duty shall be charged on such liquor.

**61. Maintenance of record**

(1) The licensee shall maintain Stock Register, Daily Sale Register, Inspection Book and other Registers in such form and manner as may be specified by the Excise Commissioner from time to time.

(2) Unless surrendered to the Assistant Commissioner, such record shall be preserved for a period of three years from the close of the licensing period for which the licence was last granted or renewed:

PROVIDED that if any case is pending either before the Departmental officers or in the court of law, the record shall be preserved till the final proceedings are over.

**62. Reference to Excise Commissioner in matters not provided for**

In all matters not expressly provided for in these rules, the same shall be referred to the Excise Commissioner, whose decision shall be binding on the licensee.

**63. Sale of approved brands only**

The licensee shall not sell liquor of any brand, not approved by the Deputy Commissioner and the Deputy Commissioner shall be under no obligation to permit the sale of any brand of liquor.

**64. Pictures of national leaders and gods etc. not to be displayed on licensed premises**

Pictures and photographs of prominent national leaders, saints, gods, goddesses or any other religious symbol shall not be exhibited on any premises licensed for sale and service of liquor.

### 5. Sensitising public against consumption of liquor at public place

The licensee shall exhibit prominently in the licensed premises notice drawing the attention of the public to the provisions of section 40 that consumption of liquor in a public place is punishable with fine and/or imprisonment.

### 66. Special conditions

Licences in different forms prescribed in the rules shall, in addition to the conditions prescribed elsewhere, be subject to the special conditions prescribed as under—

#### (1) *Licence in form L-1 for wholesale vend of Indian Liquor to the trade :*

- (a) **the** licensee shall sell liquor to the holders of licence for consumption "on" and "off" the premises or as directed by the Excise Commissioner;
- (b) licensee shall have Warehouse duly licensed by the Excise Commissioner;
- (c) no licensee shall sell any brand of liquor of which he is not the manufacturer, or its agent, unless permitted by the Excise Commissioner;
- (d) duty on Indian Liquor imported into Delhi shall be payable by the licensee before grant of import pass at such rates as may be notified, unless the liquor is to be kept, after import in a bonded warehouse, established or licensed by the Excise Commissioner.

#### (2) *Licence in Form L-1F for the wholesale vend of Foreign Liquor to the trade:*

- (a) the licensee shall not supply Foreign Liquor for retail sale to any person other than the holder of a licence in Forms L-6FG, L-6FE, L-7FG, L-7FE, L-12F, L-13F, L-15F, L-16F, L-17F, L-17FE, L-20F, L-20FE, L-21F, L-23F, L-28F, L-29F;
- (b) the licensee shall have bonded warehouse duly approved by the Excise Commissioner in addition to the Customs approved bonded warehouse;
- (c) the licensee shall affix the sticker containing the statutory requirements of retail price, label and hologram or any other security feature as decided by the Excise Commissioner in the godown approved by the Excise Commissioner;
- (d) the licensee shall furnish authorization letter from the manufacturer or the importer in India for every brand;

#### (3) *The licence in Form L-2 for vend of draught beer:*

- (a) Before any licence for draught beer is granted, the licensee shall satisfy the following conditions:—
  - (i) the draught beer shall be imported in kegs only;
  - (ii) there should be proper refrigeration arrangements for the safe storage of draught beer;
  - (iii) it shall be the duty of the licensee to ensure *that* no stale or deteriorated beer is sold;
  - (iv) the draught beer once imported into Delhi, shall not be allowed to be exported for any reason whatsoever;
  - (v) mixing of Coe may be done within the permissible limits to provide **necessary fizz.**
- (b) **If after** import of draught beer, it is found to have been deteriorated either during the transport of the kegs from the brewery to the licensed premises or the licensee has subsequently found that such stocks have deteriorated

during the storage prior to sale, the same shall be destroyed, after the receipt of the report from the Chemical Examiner, with the permission of the Deputy Commissioner.

(4) *Licence in Form L-3 for the wholesale vend of Country Liquor:*

- (a) the licensee shall not sell Country Liquor to any person other than the holder of licence in Form L-8;

- (b) the Government may fix the wholesale price (exclusive of duty, retail margin, local transport charges and VAT of Country Liquor and may fix different prices for different types of Country Liquor:

PROVIDED that the Government may authorize any officer or committee of officers, to negotiate with the tenderer with a view to arrive at a uniform lowest price for supply of country liquor in bottles of different sizes. No tenderer shall have any right to be called for negotiation:

PROVIDED FURTHER that having once fixed the price, the Government shall not vary it to the disadvantage of the licensee during the currency of his licence and that he shall not vary the price, if licence has been granted on the basis of prices quoted in competitive tenders;

- (c) the licensee shall not bottle, case, capsule or label country liquor on the premises of his licence, unless specially permitted to do so by the Excise Commissioner;
- (d) the licensee shall, in addition to any quantities which he may be required to make available for sale under clause (0) always keep in his licensed premises such minimum stock as may be laid down from time to time by the Excise Commissioner;
- (e) the licensee shall, during the currency of his licence, acquire and make available for sale such quantities of country liquor in different sizes of bottles in a year as may be required by an order of the Excise Commissioner and the Excise Commissioner shall not be under any obligation to guarantee the sale of all the country liquor so required to be made available;
- (0) the licensee shall make supplies as may be required in the terms and conditions under which licence is granted;
- (g) subject to the provisions contained in clauses (d) and (I), the licensee shall make available for sale in his licensed premises so much of country liquor as can be manufactured out of extra neutral alcohol, if allocated to him, by the Excise Commissioner and shall, for *this* purpose, take all necessary actions, including action to obtain allocation orders from the Excise Commissioner and release orders from other Excise Authorities;
- (h) **the** licensee shall render a true and correct account of the quantities of extra neutral alcohol, if allocated and released to him, utilised and supplied by **him** in the form of country liquor and remaining in balance with him so as **to reach the Deputy** Commissioner on or before the 3rd day after the close of the fortnight which the statement pertains.

(5) Licences in Forms L-6, L-6FG, L-6FE, L-7, L-7FG, L-7FE, L-10, L-12, L-12F, L-14 for retail sale of Indian Liquor and Foreign Liquor for consumption "off" the premises:—

- (a) the licensee shall not sell liquor to any person for consumption "on" the premises.
- (b) the *licensee* shall not sell liquor to any other licensee:

PROVIDED that in case of licensees holding more than one licences, the transfer of stock from one licensed premises to another may be made with the prior approval of the Deputy Commissioner or any other excise officer authorized by him.

(6) *Licence in Fenn L-8 for the retail vend of country liquor for consumption "off" the premises :*

- (a) the licence for retail vend of country liquor shall be granted by tender, auction or fixed fee;
- (13) the licensee shall, unless otherwise permitted by the Excise Commissioner in exceptional cases, get his requirement of country liquor from a person licensed to sell country liquor by wholesale in Delhi;
- (c) the licensee may, if no arrangement is made in Delhi, obtain his supplies of country liquor up to 20 percent of his sale of country liquor from any distillery or bottling plant approved for this purpose by the Excise Commissioner:

PROVIDED that in the case of the import of country liquor in bulk, beyond the limits of Delhi, the licensee shall not break bulk until the consignment has reached Delhi and has been compared by an Excise Inspector with the pass, covering the consignment;

- (d) the licensee shall not sell or expose for sale country liquor in bottles of such shape or colour or bearing such figures, words or marks as are reasonably made to lead persons to believe that such liquor is other than country liquor;
  - (e) the licensee shall sell country liquor at such rates as may, from time to time, be fixed by the Government;
  - (f) the licensee shall maintain account of receipt and sale in Form F. 5 and shall at the end of each month prepare and submit to the Excise Department a monthly true abstract of receipt and sales;
  - (g) the licensee shall not store in the licensed premises—
    - (i) any empty liquor bottle, cork, capsule, pilfer proof seal, bottle neck etc., except as provided under the rules;
    - (ii) any bottle of soda water or any other soft drink;
    - (iii) rectified spirit and denatured spirit
    - (iv) any other intoxicant.
- (7) *Licence in Form L-9 for retail vend of Indian liquor to holders of licence in form L-1:*

- (a) the licensee shall not sell liquor to any person for consumption "on" the premises;
- (b) the licensee shall not sell liquor to any other licensee:

PROVIDED that in case of licensees holding more than one licences, the transfer of stock from one licensed premises to another may be made with the prior approval of the Deputy Commissioner or any other excise officer authorized by the Deputy Commissioner.

(8) *Licence in Form 1-13 for home delivery of Indian liquor by ordering through e-mail or by fax (not on telephone):*

- (a) the licensee shall make delivery of liquor at the residences only if order is received through e-mail or by Fax (not on telephone) and no delivery shall be made to any hostel, office, and institution;
- (b) the licensee shall not sell liquor to any person for consumption "on" the premises;

(c) the licensee shall not sell liquor to any other licensee:

PROVIDED that in case of licensees holding more than one licences, the transfer of stock from one licensed premises to another may be made with the prior approval of the Deputy Commissioner or any other excise officer authorized by the Deputy Commissioner.

(9) *Licences in Forms L-15, L-15F for service of Indian Liquor and Foreign Liquor in a hotel [for guest house] to the residents in their rooms :*

- (a) no liquor shall be served by the licensee to any person except to the order of a *bonafide* resident;
- (b) no liquor shall be served by the licensee at any place other than the room in which the person ordering it resides for the time being;
- (c) the licensee shall possess a certificate of recommendation from the Department of Tourism, Government of India [in case of Hotels and certificate from Tourism Department, Government of National Capital Territory of Delhi, in case of Guest Houses];
- (d) no licensee shall purchase any liquor from any person other than a person holding a licence in Forms L-1 and L-1F, without the permission of the Excise Commissioner.

(10) *Licences in Forms L-16 and L-16F for service of Indian liquor and Foreign Liquor in a bar attached to a hotel :*

- (a) the licensee shall not serve any Indian Liquor and Foreign Liquor at any premises of his hotel other than the premises of the bar and restaurants, if any, specified and endorsed on his licence:

PROVIDED that liquor may be served in additional area including lawns of hotels and reception rooms on special request with the conditions that:—

- (i) the permission for the additional area shall be granted on payment of additional licence fee as prescribed;
  - (ii) the service of liquor in the additional area shall be allowed only from the main bar counter;
  - (iii) seat covers in additional area shall not be more than the seat covers of main licence;
  - (iv) additional area shall be screened off from the public on roads and adjoining areas;
- (b) the licensee shall not store Indian Liquor and Foreign Liquor at any premises other than the store-room and bar specified and endorsed on his licence on payment of additional fee as prescribed;
  - (c) the licensee shall serve wine or beer in open bottles or in glasses and other Indian Liquor and Foreign Liquor only in glasses:  
PROVIDED that service of Indian Liquor and Foreign Liquor in a glass other than wine or *beer* shall not be less than 30 milliliters before the addition of any other liquid;
  - (d) no licensee shall purchase liquor from any person other than the person holding licences in Forms L-1 and L-1F without the permission of the Excise Commissioner.

(11) *Licences in Forms L-17, 17F, L-18, L-18F, L-19, L-19F and L-21, L-21F for service of Indian Liquor and Foreign Liquor for consumption "on" the premises in independent restaurant :*

- (a) the licensee shall not serve Indian Liquor and Foreign Liquor at a premises other than the one specified and endorsed on the licence:

PROVIDED that special permission may be granted to the holder of the above licences for service of liquor in additional area on the following terms and conditions, namely—

- (I) the permission for the additional area shall *be* granted on payment of additional licence fee as prescribed;
  - (ii) the service of liquor in the additional area shall be allowed only from the main bar counter and the additional area means the area located adjacent to the existing bar;
  - (iii) seat covers in additional area shall not be more than the seat covers of main licence;
  - (iv) additional area shall be screened off from *the* public view;
- (b) the licensee shall not store Indian Liquor and Foreign Liquor at a place other than the store room and bar specified and endorsed on the licence;
- (c) the licensee shall serve beer and wine in open bottles or in glasses and other Indian Liquor and Foreign Liquor only in glasses:  
PROVIDED that service of Indian Liquor and Foreign Liquor in a glass other than wine or beer shall not be less than 30 milliliters before the addition of any other liquid;
- (d) no licensee shall purchase Indian Liquor and Foreign Liquor from any person other than the one holding licences in Forms L-1 and L-1 F, without the permission of the Excise Commissioner.

(12) *Licences in Forms L-20 and L-20F for service of Indian Liquor and Foreign Liquor in a bar or a dining car in a luxury train :*

- (a) the licensee shall be India Tourism Development Corporation, a State Tourism Development Corporation, its units or any other agency, approved by the Excise Commissioner;
- (b) the licensee shall not serve Indian Liquor and Foreign Liquor at any premises other than the premises of the bar or dining car specified and endorsed on the licence;
- (c) the licensee shall serve wine or beer in open bottles or glasses and Indian Liquor and Foreign Liquor only in glasses:  
PROVIDED that serviced Indian Liquor and Foreign Liquor *in* a glass other than wine or beer shall not be less than 30 milliliters before the addition of any other liquid;
- (d) the licensee shall serve Indian Liquor and Foreign Liquor for consumption "on" the premises only to *bonafide* passengers boarding the train;
- (e) the licensee shall not serve Indian Liquor and Foreign Liquor to persons employed in railway service on train;
- (f) the licensee shall be required to take licence for service of Indian Liquor and Foreign Liquor from the excise authorities of those States through which the train passes;

- (g) the *licensee* shall not purchase liquor from any person other than the person holding licence in Forms L-1 and L-1F without the permission of the Excise Commissioner;
  - (h) in the event of dismantling of bar in the train for any reason, whatsoever, the *licensee* shall intimate the stock position of liquor to the Excise Commissioner and it may be disposed of in the manner as decided by him.
- (13) *Licence in Form L-22 for the retail vend of Indian Liquor in duty free shop for consumption of the premises :*
- (a) the licensee shall sell Indian Liquor in retail for consumption 'off' the premises to bona fide passengers going out of India, against foreign exchange;
  - (b) The licensee shall not sell Indian Liquor to persons employed at air port except under the rules framed by the administration concerned.
- (14) *Licence in Forms L-23 and L-2.3F for the vend of Indian Liquor and Foreign Liquor in military canteen approved by the competent military authority :*
- (a) licence in Form L-23 shall be granted on the basis of dependency certificate issued by the Area Manager of the Canteen Stores Department, Delhi for sale of Indian Liquor and Foreign Liquor only in military unit;
  - (b) the licensee shall not sell liquor, except such liquor as he may be permitted to sell;
  - (c) notwithstanding anything contained in sub-Me (2) of rule 51, the licensee shall establish separate places of vend without taking separate licences in cases where a portion of a unit is detached for training and other purposes or is left behind;
  - (d) the licensee shall not sell liquor of any description to persons other than those attached to the regiment for which his licence is granted or duly authorised by the competent military authority to use such canteens.
- (15) *Licence in Form L-24 permitting sale of medicated wines :*
- (a) the licensee shall not sell under this licence any wine, except the wines which are classified as medicated wines;
  - (b) the licensee shall not sell any article covered by his licence except for medicinal purpose;
  - (c) the *licensee* shall not sell to any person at any one time any article covered by his licence in greater quantity than 9 litres or twelve quart bottles, provided that sale in larger quantities may be made to persons holding a chemist's licence and to Government and charitable dispensaries;
  - (d) except upon the order of a medical practitioner, the licensee shall not knowingly sell or supply any article covered by his licence for consumption by a minor or a person of unsound mind;
  - (e) no licence shall be required for the sale of medicated wine, containing up to 20 degree proof spirit.
- (16) *Licence in Forms L-28 and L-28F for service of Indian Liquor and Foreign Liquor at a club :*
- (a) the licensee shall be authorised to sell Indian Liquor and Foreign Liquor by retail for consumption on the club premises to its members, but he shall not sell liquor to the persons below twenty-five years of age even if they are members of the club;

- (b) the licensee shall serve wine or beer in open bottles or in glasses and other Indian Liquor and Foreign Liquor only in glasses. Such bottles shall on no account, be removed by the members of the club from the premises:  
PROVIDED that service of Indian Liquor and Foreign Liquor in a glass other than wine or beer shall not be less than 30 milliliters before the addition of any other liquid;
- (c) the licensee shall purchase liquor from the holders of licence in Forms L-1 and L-1F;
- (d) the licensee is authorized to avail thirty guest nights per month;
- (e) Excise Commissioner may permit guest nights exceeding thirty per month;
- (1) the licensee shall obtain permit in Form P-13 from the Deputy Commissioner for holding guest nights;
- (g) liquor may be served in additional area including *lawns* of club on special request with the conditions that—
  - (i) the permission for the additional area shall be granted on payment of additional licence fee as prescribed;
  - (ii) the service of liquor in the additional area shall be allowed only from the main bar counter;
  - (iii) seating capacity in additional area shall not be more than the seating capacity of main licence;
  - (iv) additional area shall be screened off from the public view on roads and adjoining areas.

(17) *Licence in Form L-29, L-29F for retail vend of Indian Liquor and Foreign Liquor for consumption "on" the premises at club or mess whose members are exclusively Government servants and retired Government servants, including the members of armed forces serving or retired and such a club or mess is not running on commercial lines :*

- (a) the licensee shall sell Indian Liquor and Foreign Liquor by retail for consumption "on" the premises to its members only but he shall not sell liquor to a person below 25 years of age even if he is the member of the club;
- (b) the licensee shall serve wine or beer in open bottles or in glasses and other Indian Liquor and Foreign Liquor only in glasses. Such bottles shall, on no account, be removed by the members from the premises;
- (c) the licensee shall purchase liquor from the holders of licences in Forms L-1 and L-1F;
- (d) the licensee is authorized to avail thirty guest nights per **month**;
- (e) Excise Commissioner may permit guest nights exceeding thirty **per** month;
- (f) the licensee shall obtain permit in Form P-13 from **the** Deputy Commissioner for holding guest night .
- (g) liquor may be served in additional area including lawns of club on special request with the conditions that—
  - @ the permission for the additional area shall be granted on payment of additional licence fee as prescribed;
  - (ii) the service of liquor in the additional area shall be allowed only from the main bar counter;
  - (iii) seating capacity in additional area shall not be more than the seating capacity of main licence;



(iv) additional area shall be screened off from the public view on roads and adjoining areas.

(18) *Licence in Form L-37 for Hotel Management Institutes for keeping liquor for the purpose of training :*

- (a) the licence shall be issued to Hotel Management Institute or other teaching institute recognized by the Government;
- (b) the liquor shall be used for teaching purpose only;
- (c) the liquor shall be purchased from licensed retail vends only;
- (d) the limit of liquor shall be decided by the Excise Commissioner.

67. Duty

Duty, unless such duty has been paid by the wholesaler at the time of import, shall be payable by each licensee before the grant of transport pass for the liquor purchased by him.

68. Security and bond

The amount of security, personal surety and bond which any licensee shall be required to furnish, shall be as specified by the Excise Commissioner.

69. Specification of bottles

- (1) (a) The bottles containing Indian Liquor, the pilfer-proof seals and the capsules used hereon, to be sold in Delhi, shall be of specification, as approved by the Excise Commissioner.
- (b) the bottles used for bottling country liquor for sale in Delhi shall be of such shape as may be approved by the Excise Commissioner and shall contain the following particulars—
  - (i) Dilly Abkari (in Hindi, Urdu and Gurtunukhi) or Delhi Excise in English;
  - (ii) bonded liquor or duty paid in Delhi, as the case may be;
  - (iii) the name and registered monogram of the factory manufacturing the bottles and shall not bear any other visible markings.
- (2) Capsules or seals to be used on bottles of Indian Liquor and country liquor. All bottles containing Indian Liquor or country liquor shall, unless otherwise required by the Excise Commissioner, be securely sealed with pilfer proof seals in such a way as to make it impossible to remove the seal without its being cut or broken.
- (3) Labels to be used on the bottles of Indian Liquor and country liquor—
  - (a) all labels required to be *used* on bottle of spiced country liquor shall bear the words "masaledar" in Hindi, Urdu and Gurtunukhi characters and the words 'Spiced country liquor' in English;
  - (b) no label shall be allowed if the design is of an objectionable nature or conveys the impression that the label is intended to be imitation of labels used on Foreign Liquor or in the case of country liquor in imitation of Indian liquor;
  - (c) labels must be affixed to the bottles as to be easily distinguishable. No label shall be pasted over the words showing the quantity of liquor, moulded on the bottles;
  - (d) labels on each bottles of Indian Liquor and country liquor sold by the licensee, shall bear the following particulars—
    - (i) batch No.;

- (ii) date of bottling;
- (iii) a phrase "for sale in Delhi only";
- (iv) a warning in bold letters in Hindi, Urdu, Gurumukhi and English to the effect that, 'Consumption of liquor is Injurious to health';
- (v) retail price;
- (vi) ingredients/details;
- (vii) consumer care detail i.e. name and designation, address and telephone number of concerned person;
- (viii) name of the licensed bottler and the place of bottling in full in Hindi or English;
- (ix) contents/quantity;
- (x) bar code;
- (xi) bonded liquor or duty paid in Delhi, as the case may be;
- (xii) strength in proof and volume by volume;
- (xiii) best before use (in case of beer):

PROVIDED that mono-cartons or any other form of single packing shall also be required to bear the particulars as at (0, (iii), (v), (ix), (xii) and (xiii) above where the bottles are supplied in mono-cartons or in any other form of single packing.

#### 70. Excise Black List, manner of blacklisting

(1) Any licensee, tenderer, bidder, manufacturer or supplier, whose products are sold in Delhi, may be blacklisted by the Deputy Commissioner for violation of the provisions of *the* Act and the rules framed thereunder or for any other reason which may be considered detrimental to the interest of revenue or public health. No such order shall be passed without giving reasonable opportunity of hearing to the person concerned.

(2) Any person whose name is mentioned in the black list shall be debarred from applying for or holding any excise licence within Delhi for such period, not exceeding five years, as may be specifically indicated in the blacklisting order.

(3) The name of the black listed persons shall be circulated by the Deputy Commissioner to the Excise Authorities of the neighbouring States.

### CHAPTER V

#### LICENCE AND PERMIT FOR SALE OF DENATURED, SPECIAL DENATURED AND RECTIFIED SPIRIT

#### 71. Grant of permit for import of rectified spirit, denatured spirit and special denatured spirit

(1) In respect of permits in Form P-1 granted for the import of rectified spirit, denatured spirit and special denatured spirit the prescribed import fee shall be charged.

(2) The Excise Commissioner may, with the prior approval of the Government and subject to such conditions as he may deem necessary, exempt any denatured spirit and special denatured spirit imported for use in any of the specified alcohol based industry from the levy of import fee.

(3) The denatured spirit and special denatured spirit not meant for sale but for use of officers of the Government in their official capacity, hospitals dispensaries run by the Government, statutory corporations, local bodies and other hospitals/dispensaries

recognised under Medical Attendance Rules may be exempted by the Excise Commissioner from payment Of import fee.

**72. Application for grant of licence for denatured, special denatured and rectified spirit**

An application for the grant of licence for dealings in denatured spirit, special denatured spirit or rectified spirit in whole sale or retail, shall contain the particulars as prescribed in Form F-1.

**73. Enquiries to be made by Deputy Commissioner before grant of licence**

On receipt of an application, the Deputy Commissioner shall make such enquiries for verification of the particulars of application and also such other enquiries as he may deem necessary and if he is satisfied that there is no objection to the grant of licence applied for, he shall, unless the application requires the orders of the Excise Commissioner, issue a licence in the appropriate form and subject to conditions and on payment of prescribed fee.

**74. Sanction of Excise Commissioner required in certain cases**

(1) Application for licence to a manufacturer, requiring the order of the Excise Commissioner for fixation of quantities, shall be submitted to the Deputy Commissioner, who shall forward it to the Excise Commissioner, with his recommendations. The Excise Commissioner may pass such orders as he may deem necessary for fixation of possession limit, annual as well as one time basis.

(2) The licence shall be granted by the Deputy Commissioner.

**75. Licence in form L4 for the wholesale vend of rectified spirit**

Al! the provisions of rule 82 laid down for a licence in form L-26 shall apply to this licence. The licensee shall sell rectified spirit only to a person holding a licence for sale of rectified spirit or to persons holding permit for purchase of alcohol in form P-5.

**76. Licence in Form L-5 for wholesale vend of denatured spirit including special denatured spirit, to trade only**

(1) All the provisions of rule 81 laid down for a licence in Form L-25 except sub-rules (4) and (5) shall apply to this licence and the licensee shall observe the same.

(2) The licensee shall sell denatured spirit only to a person holding a licence for sale of denatured spirit or to person holding permits for purchase and possession of denatured spirit more than ten litres.

(3) The licensee shall sell denatured spirit in quantities more than 10 litres and every such sale shall be covered by a permit in Form P-3 granted by the Deputy Commissioner or any other officer authorised to issue such passes.

(4) The licensee shall keep standard measures of one litre and five litres, approved by the Controller of Weights and Measures, Delhi. Unless otherwise permitted, he shall cause all receptacles in which denatured spirit is kept, to be gauged, numbered giving their capacity and shall have dip rods prepared for such receptacles.

(5) Every drum or other vessel, containing denatured spirit received or kept for sale in the licensed premises or approved godown, shall be conspicuously labelled or branded with the words "Manufactured and denatured at (name of the distillery)".

(6) The licensee shall maintain a correct account of each and every transaction of receipt and sale of denatured spirit in a register in Form F-9. Such account and stock shall be produced immediately on demand for inspection by an excise officer not below the rank of Excise Inspector. He shall also produce, in support of his accounts of receipt,

the export or transport passes and in respect of his accounts of issue, the bill or cash-memos along with such transport passes.

(7) The licensee shall not sell any denatured spirit from the consignment received, unless Assistant Commissioner gives him permission to do so after verifying the quality, quantity and strength of the denatured spirit. No such permission shall be given, unless the denatured spirit is found, on examination by the Chemical Examiner to contain specified quantity of denaturants.

(8) The licensee shall, notwithstanding that he may be required to submit any other return of sale, furnish a monthly statement of receipt and sale of denatured spirit, together with the details of payment of permit fee in Form F-31, not later than the 7th of every month to the Assistant Commissioner.

(9) The monthly statement in Form F-31 on receipt from the licensee, shall be checked from entries made in a register in Form F-10 if on checking, any omission or error in any statement is discovered, the same shall be brought to the notice of the Assistant Commissioner for such action as he may deem necessary.

(10) After the close of the financial year, the licensee shall prepare a statement in Form F-32 in duplicate, showing the details of monthly receipt of denatured spirit and the fee paid thereof and shall submit the original to the Assistant Commissioner by 15th April, each year.

(11) If no statements are furnished by the licensee in respect of any month by the prescribed date or if the Assistant Commissioner is not satisfied about the correctness of the statements, furnished and it appears necessary for him to make assessment, the Assistant Commissioner shall serve a notice calling upon the licensee to produce his stock and sale registers along with other relevant records and documents and proof of payment of import fee, which he wishes to examine. In the notice, he shall state the period in respect of which such assessment is proposed and shall fix a date giving reasonable time to the licensee for producing such documents and accounts etc., and for considering any objections, which the licensee may raise.

77. Procedure for grant of permit for rectified spirit to educational institution, homoeopathic chemists and practitioners in Form P-5

(1) The following procedure shall be observed before a permit for rectified spirit in Form P-5 is granted by the Deputy Commissioner in the case of an educational institution, homoeopathic practitioners and chemists—

- (a) an application for rectified spirit required for use in research and teaching, should be made by the governing body or the representative of the university, college or other educational institution to the Deputy Commissioner. In the application the situation of the particular university, college or educational institution for research or teaching, the number of laboratories therein, the purpose to which the spirit is required, the bulk quantity likely to be required in the course of the year;
- (b) the Deputy Commissioner may grant permit in Form P-5 in favour of the representative of the educational institution concerned;
- (c) the spirit received at any one institution must only be used in the laboratories of that institution and must not be distributed for the use in the laboratory of any other institution or used for any other purpose than that authorized;
- (d) the stock of spirit in each institution must be kept under separate lock In a special compartment under the control of the permit holder•,

- (e) the spirit received maybe distributed by the permit holder undiluted to any of the laboratories belonging to the same institution;
- (f) the quantity of spirit in stock at any one time must not exceed half the estimated quantity required in a year.

(2) The following procedure shall be observed for the grant of a permit for rectified spirit in Form P-5 by the Deputy Commissioner to a homoeopathic chemist, practitioner or for the manufacture and sale of homoeopathic medicines:—

- (a) an application for the possession of rectified spirit by a homoeopathic chemist or practitioner shall be made in writing to the Deputy Commissioner giving the following particulars—
  - (i) name and address of the applicant;
  - (ii) the quantity of rectified spirit in litres likely to be possessed by the applicant at any one time;
  - (iii) the maximum quantity of rectified spirit in litres required by the applicant in a year;
  - (iv) the amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the conditions of the permit and the rules;
  - (v) a list of preparations *which are* to be manufactured.
- (b) if the application is accepted, the Excise Commissioner shall determine—
  - (i) the quantity of rectified spirit in litres to be possessed at any time;
  - (ii) the quantity of rectified spirit in litres to be obtained during the year;
  - (iii) the nature and amount of the security to be furnished for the performance of the conditions of the permit and the rules; and
  - (iv) the preparations to be manufactured by the applicant hereinafter referred to as the approved homoeopathic *chemist or* practitioner.
- (c) the permit in Form P-5 shall be granted for a period not exceeding one year. It shall be renewed from year to year, by the Deputy Commissioner who may, however, on sufficient cause shown, refuse to renew it or at any time determine it;
- (d) before the permit in Form P-5 is granted the approved homoeopathic chemist or practitioner shall execute a bond for such amount as may be specified by the Excise Commissioner;
- (e) the approved homoeopathic chemist or practitioner shall be required to maintain the accounts in Form F-20.

78. Grant of permit in Form P4 for possession of special denatured spirit by industrial manufacturers

The procedure prescribed for grant of permit in Form P-5 shall be applicable here also.

79. Licence in Form L-25 for retail sale of denatured spirit up to *five* litres without permit and to the holder of permit in Form P-2

- (1) (a) The possession limit of the licensee shall be fixed by the Deputy Commissioner on annual or one time basis or both up to ten thousand litres from time to time;

- (b) no licensee shall have in his possession at any time, denatured spirit in a quantity in excess of ten thousand litres without the prior sanction of the Excise Commissioner.
- (2) The licensee shall sell denatured spirit up to five litres without permit and up to ten litres to person holding permit in Form P-2 authorising him to purchase and possess denatured spirit exceeding five litres up to ten litres.
- (3) (a) *The* licensee shall, in particular, satisfy himself about the *bonafide* of the purchaser to ensure that the denatured spirit is required for genuine use;
- (b) the licensee, before selling denatured spirit by retail to any individual for private home use, shall use all reasonable diligence to ascertain the requirement and shall maintain proper record of such transactions;
- (c) likewise the licensee shall ensure that the denatured spirit to be sold to an educational and research institution or a furniture, polish dealer, private hospital, dispensary or registered medical practitioner does not exceed ten litres. In all such cases the licensee shall obtain a written requisition in which, *inter alia*, the quantity already in possession of the applicant shall be mentioned. Particulars of all such sales shall be entered in a separate register and all such requisitions and the register shall be checked by the Inspector of the area;
- (d) the sales of denatured and special denatured spirit in excess of ten litres shall be made against the special permit issued by the Deputy Commissioner in Form P-3.
- (4) The licensee shall keep an account of each and every transactions of receipt and sale of denatured spirit in a register in Form F-B and shall submit such periodical returns, as may be specified by the Excise Commissioner.
- (5) Unless otherwise permitted by the Excise Commissioner, the licensee shall store all his stock of *denatured* spirit in the licensed premises. In case the Deputy Commissioner has permitted the storage of denatured spirit in a godown under sub-rule (2) of rule 51, the licensee shall maintain an account of receipt and issue of denatured spirit at the godown separately in a register in Form F-6. The godown shall be used only for the storage of denatured spirit for issue to the licensed premises. The sale of denatured spirit from the godown on any pretext is strictly prohibited.
- (6) Transport of denatured spirit from licensed premises to the godown and from godown to the licensed premises shall be regulated on the basis of a challan in Form F-18, issued by the licensee himself or by his authorized agent.
- (7) The licensee shall neither sell denatured spirit of a lesser strength than 50 degree over proof, nor shall he mix denatured spirit with any other spirit.
- (8) The licensee shall not adulterate or dilute denatured spirit to be sold by him or sell the same knowing it to have been adulterated or diluted or store or permit to be stored in his licensed premises or the licensed godown, denatured spirit in an adulterated or diluted state.
- (9) The licensee shall keep denatured spirit in corked bottles or in a drum securely closed. All bottles, jars, drums or casks etc. containing denatured spirit shall bear a label printed in red and containing skull and cross bones with a warning "not to be taken internally" written in Hindi, Urdu, Gurumukhi and English.
- (10) **The** licensee shall procure his supplies of denatured spirit by purchase from other vendors licensed to sell denatured spirit or by removal from licensed distilleries
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or warehouse licensed to store denatured spirit after obtaining permit/pass required under the rules.

(11) The licensee shall allow any excise officer, not below the rank of Excise Inspector, to take samples of denatured spirit, imported or lying in storage with him free of cost, for the purpose of verification and analysis of the denaturants and contents of spirit thereof.

(12) The licensee shall comply with all directions and instructions issued by the Excise Commissioner from time to time.

(13) In the event of the enhancement of import *fee* leviable on denatured spirit, the difference of import fee shall be levied, on the balance of the stock, and the licensee shall pay such difference within thirty days of the date on which the enhanced rates come into force.

(14) The licensee shall maintain conspicuously above the main outer gate of the licensed premises, a signboard bearing his name and the words 'Licensed vendor of denatured spirit' written in Hindi, Urdu, Gurumukhi and English. The board shall be of the size not less than 1 meter x 30 centimeter and shall be painted in white with red letters. A board of similar size, exhibiting in conspicuous printed letters, the name of the licensee and the words "Approved godown, for storage, and not for sale of denatured spirit" written in Hindi, Urdu, Gurumukhi and English, shall be fixed at the outer gate of the godown, if any, approved by the Deputy Commissioner.

(15)(a) Every licensee shall display at a conspicuous place of the licensed premises the sale price and opening stock of denatured spirit in such manner as to be easily accessible to the customers visiting the premises;

(b) the retail price fixed by the licensee for every consignment, having regard to the cost of spirit, incidental charges and the fee levied, shall be intimated to the Deputy Commissioner within three days of the receipt of the consignment.

(16) No licensee shall withhold from sale any denatured spirit kept for sale.

(17) No licensee shall obtain denatured spirit fraudulently in excess of the monthly or annual quota fixed for him by the Deputy Commissioner.

(18) In case the licensee wants to sell denatured spirit in bottles, he shall use standard size bottles. The capacity of the bottles shall be clearly indicated on the label affixed on the bottle itself.

#### **80. Licence in Form L-26 for the retail *vend* of rectified spirit**

(1) (a) No licensee shall have in his possession at any time rectified spirit in a quantity in excess of the prescribed possession limit, without the prior sanction of the Excise Commissioner. The Excise Commissioner may permit the possession of rectified spirit by a licensee up to 50,000 litres. Permission to licensee to possess more than 50,000 litres of rectified spirit at any time shall be granted with the previous sanction of the Government;

(b) the licensee shall satisfy himself about the *bonnfide* of the purchaser to ensure that the rectified spirit is required for the genuine use and the purchaser is not a person of ill-repute or bootlegger or an agent of a bootlegger. In all cases where a person comes to purchase spirit repeatedly, the licensee shall be bound to inform the Deputy Commissioner.

(2) The licensee shall not reduce the strength of rectified spirit below what it was when he purchased it.

(3) The licensee shall not sell rectified spirit except for *bonafide* medicinal, Industrial and scientific purposes.

(4) Except with the sanction of the Deputy Commissioner the licensee shall not sell rectified spirit in any one transaction more than the quantity, which the purchaser is permitted to possess at any one time.

81. Grant of permit for possession of denatured spirit exceeding ten litres

(1) The grant of permit for possession for more than ten litres of denatured spirit for the purpose of business on payment of prescribed fee in P-3, granted by the Deputy Commissioner shall be restricted to the following persons—

- (a) *bonafide* dealers in furniture, chemists, varnish makers or other persons engaged in any business who require denatured spirit for purpose of their business;
- (b) manufactures requiring denatured spirit for industrial purpose duly recommended by the Commissioner of Industries;
- (c) medical institutes registered with the Directorate of Health Services, Ayush, Directorate of Ayush, educational institution registered with the Directorate of Education, and the Universities located in Delhi;
- (d) hospitals/dispensaries under the control of the Government/local authority;
- (e) any other person with the permission with the Excise Commissioner.

(2) A permit for the possession of denatured spirit shall be granted to the following categories of consumers by Deputy Commissioner or authorised excise officer in Form P-2 up to the limit of 10 litres at one time on payment of prescribed fee:—

- (a) an educational and research institution;
- (b) a furniture dealer, polish dealer or painter;
- (c) a private hospital, dispensary or registered medical practitioner;
- (d) an individual requiring denatured spirit for use in polishing.

(3) A permit for the possession of rectified spirit granted to any chemist, medical practitioner, scientific body, superintendent of a hospital, manufacturing chemist, any local fund hospital, dispensary or educational institution which requires rectified spirit shall be granted by the Deputy Commissioner in Form P-5 on payment of prescribed fee.

- (4) (a) The Deputy Commissioner may, on payment of prescribed fee, grant a permit for the possession of special denatured spirit in excess of the limit specified for retail sale, to any manufacturer of alcohol based industry for use in his business. Such permit shall be in the Form P4;
- (b) persons holding such permit shall pay, unless exempted by the Excise Commissioner, supervision charges on the total quantity of industrial spirit consumed at the prescribed rate.

## ● CHAPTER VI

### ESTABLISHMENT OF WAREHOUSES FOR LIQUOR

82. Grant of Licence

(1) No licence for a warehouse, whether bonded or otherwise for storage of liquor, shall be granted by the Excise Commissioner, unless the applicant possesses a licence for wholesale of liquor in Delhi.



(2) Licence for a warehouse for storage of Liquor shall be granted on payment of prescribed fee:

- (a) in Form L-31 for storage of Indian Liquor;
- (b) in Form L-32 for storage of Foreign Liquor;
- (c) In Form L-33 for storage of Country Liquor;
- (d) in Form L-34 for storage of denatured spirit;
- (e) in Form L-35 for storage of rectified spirit.

### 83. Storage of liquor

(1) Liquor, imported for the purpose of wholesale vending, shall be stored in the premises, licensed by the Excise Commissioner and in the case of Foreign Liquor, premises for the storage of Foreign Liquor after removal from Customs Bonded Warehouse for further transport or export.

(2) No liquor shall be removed from the warehouse without payment of duty levied under the Act, if not paid at the time of import.

(3) All the licensees, authorised to establish warehouses for storage of liquor, shall be permitted to import liquor on payment of duty or execution of a bond for payment of duty under the Act.

(4) No licensee shall store in the warehouse any class or brand of liquor other than that permitted by the Deputy Commissioner.

(5) The licensee shall transport liquor to his licensed premises and store there in such manner as the Excise Commissioner may, by order, specify and the Excise Commissioner may, specify different kinds of packaging of bottles for different categories of liquor.

### 84. Right of inspection

The Excise Commissioner or any other *excise* officer may inspect and examine the warehouse and liquor stored there at any time and licensee shall render all proper assistance in making such inspection and examination.

### 85. Establishment

The Excise Commissioner may post *excise* officer, not below the rank of Excise Inspector and as many excise constables, as he may deem sufficient for ensuring the due observance of the Act, rules, regulations and the directions issued by the Excise Commissioner or the Deputy Commissioner. Their establishment shall, unless otherwise directed by the Excise Commissioner be subject to the control of the Deputy Commissioner.

### 86. Building

(1) The building for the warehouse shall be arranged by the applicant. He shall furnish a correct plan of the premises, which he proposes to use for the purpose of his business under his *licence* and of the *entire* building. The plan shall be submitted in duplicate, showing the plan and elevation of the premises and the position of various rooms, cupboards, racks and all-important details connected with the warehouse. A No Objection Certificate from the landlord with regard to the premises for the storage of liquor, if it is not owned by him, shall also be necessary. The Deputy Commissioner, after making such enquiries of the details of the building, submitted by the applicant furnish a report to the Excise Commissioner. The Excise Commissioner shall, if he is satisfied that the condition of the proposed building for the warehouse is suitable for the storage and supply of liquor to the liquor vends, accord his approval.

(2) The building of the warehouse shall be *pucca* with suitable locking arrangements and sufficient storage capacity but not less than 500 square feet located in approved commercial or industrial area.

(3) The Excise Commissioner may allow licensee to have additional warehouse for the storage of liquor on a prescribed fee.

#### 87. Closure of warehouse

The Excise Commissioner may order the closure of warehouse during the currency of the licensing period and the Government shall not be liable to pay any compensation in lieu thereof or make good any loss which the licensee may suffer on this account.

#### 88. Locks

(1) In case of bonded warehouse, it shall be under the lock and key of the officer-in-charge and of the licensee jointly.

(2) When the officer-in-charge is absent from duty in the warehouse on account of leave, he shall hand over the keys of the bonded warehouse to the excise officer, appointed in his place by the Deputy Commissioner, who shall discharge all the functions of the officer in charge.

#### 89. Stocks

The licensee shall always be bound to keep a minimum stock of liquor as may be laid down from time to time by the Excise Commissioner. Failure to build up and to maintain the minimum stock of liquor and failure to maintain its regular supplies as specified by the Excise Commissioner, from time to time and/or failure to supply liquor within time, which the Excise Commissioner deems reasonable, shall render the licensee liable to pay such penalty as prescribed.

#### 90. Samples

(1) Any excise officer authorised by the Deputy Commissioner or the Excise Commissioner may take samples of liquor for analysis. Samples shall be taken in three sealed quart, pint or nip bottles, in the presence of the licensee or his authorised representative and such bottle shall be immediately and securely sealed in the presence of the excise officer and the licensee or his authorised representative. Both of them shall sign the label which shall be fixed to the bottle and describe the contents thereof as accurately as possible. One bottle shall then be made over to the licensee or his representative, the second bottle shall be dispatched to the chemical examiner for analysis and the third bottle shall be kept in store of the excise office.

(2) If the sample conforms to the prescribed specifications, the samples kept in the warehouse and in the excise office shall be released to the licensee by the Assistant Commissioner, who shall then take them in stock.

(3) Where the sample does not conform to the prescribed specifications, the samples shall be preserved till the disposal of the case and thereafter they shall be destroyed by the order of the Assistant Commissioner, in the presence of the Excise Inspector.

(4) In the case of country liquor, at least one sample shall be drawn from each batch received in the warehouse for analysis.

#### 91. Employees

(1) The licensee shall furnish to the Assistant Commissioner a list containing the names of the manager or assistant manager, employed by him and of all the employees whose duties require them to enter into the warehouse premises. The Assistant Commissioner shall forward a copy of the list to the Deputy Commissioner for his

approval and the licensee shall not employ persons to whom the Deputy Commissioner may object.

(2) If the licensee desires to employ any person temporarily, requiring him to enter into the warehouse *premises* to replace an employee, who is absent, on leave to perform any duty in the warehouse, he shall inform the Assistant Commissioner who shall add the name of such person to the list mentioned in sub-rule (1).

(3) If any employee leaves the service of the licensee or is no longer employed on duty requiring him to enter into the warehouse, the licensee shall inform the Assistant Commissioner, who shall inform the Deputy Commissioner accordingly.

#### 92. Entry to warehouse

No person shall be allowed to enter into the warehouse except —

- (a) licensee;
- (b) any director, or partner of the company owning the warehouse licence;
- (c) any excise officer;
- (d) any person authorised by the licensee;
- (e) any employee and such other person as may be authorised in writing by the Excise Commissioner.

#### 93. Search before entering warehouse

(1) Every person entering the warehouse or leaving it, may be searched at the gate by the excise *staff*.

(2) All the consignments, on their arrival as well as at the time of issue from the bonded warehouse, shall be checked by the excise staff deputed at the warehouse.

#### 94. Permission to open warehouse beyond prescribed working hours

The Excise Commissioner, on the request of the licensee, may permit the licensee to open the warehouse beyond the prescribed hours on payment of prescribed fee in advance.

#### 95. Arrival of consignment

(1) On arrival of the consignment the Assistant Commissioner shall be informed immediately and the consignment shall not be opened until the same has been examined and verified with the pass by the Assistant Commissioner, who shall also note the results in the prescribed register and also on the pass covering the consignment. One copy of the pass with entries of receipt shall be immediately returned to the officer-in-charge who issued the pass, and other copy with entries thereon shall be kept in the warehouse.

(2) The consignment issued from the warehouse and received into the warehouse may be checked at the gate by the excise staff.

(3) Any discrepancy noticed by the excise staff shall be reported to the Assistant Commissioner, who shall further report to the Deputy Commissioner for further necessary action.

#### 96. Import permit

(1) The liquor shall *be* imported by the licensee against the import permit valid for the specified period, issued by the Assistant Commissioner or any other officer authorised by the Excise Commissioner.

(2) In the case of country liquor, it shall be the duty of the licensee to obtain necessary allocation, if required, from the State or Union territory where the distillery or the bottling plant is situated within the time prescribed in the contract. The Excise Commissioner shall not accept any responsibility in this behalf.

**97. Loss due to fire etc.**

Government shall not be held liable for the loss or damage by fire, theft or due to any other cause whatsoever, occurring to any quantity of liquor stored in the warehouse. In case of fire or other accident, *the* Assistant Commissioner shall immediately attend and open the warehouse during the day or night.

**98. Enquiry**

If fire, theft or any other accident, causing loss or damage to liquor, stored in the warehouse takes place, the Excise Commissioner shall immediately cause an enquiry to be held by a gazetted officer and if in such enquiry, it is found that theft or fire has occurred due to connivance or negligence of the licensee, the Excise Commissioner shall determine his liability to pay the duty on the wasted liquor. On receipt of the enquiry report and on the basis of the evidence before **him**, the Excise Commissioner may if he is satisfied, that the theft has occurred due to connivance or negligence of the licensee, take necessary action against the licensee:

PROVIDED that before any liability is determined, the licensee shall be given an opportunity of being heard after giving him a copy of the enquiry report.

**99. Breaching of Act and rules by employees**

If it comes to the notice of the licensee that any person, employed by him has committed any breach of the Act, the rules framed thereunder or of the agreement entered into by him, it shall be his duty to report the matter to the Assistant Commissioner and to comply with his direction. The Assistant Commissioner shall report the matter together with the action taken by him to the Deputy Commissioner.

**100. Wastage due to breakage in transit or warehouse**

(1) Wholesale licensee shall not be liable to pay duty on liquor which is or has been contained in bottles found damaged in transit upto the extent of 0.2 per cent. of the volume of consignment and to pay duty as applicable for breakage in transit beyond that or found broken or defective at the warehouse.

**101. Sorting of consignments**

(1) The liquor consignments shall be sorted out by the licensee at the time of issuing liquor to the retail vendors with a view to ensure that no defective or leaked bottles are issued. Such bottles shall be separated and be dealt with in prescribed manner.

(2) The licensee shall submit report to the Assistant Commissioner daily of all the leaked, broken and defective bottles, detected each day. The Assistant Commissioner shall keep an account of such bottles and shall report the same to the Deputy Commissioner.

(3) The licensee shall keep the necks of the broken bottles separately from the **defective** and leaked bottles. Such necks shall be preserved in containers, which shall **be** made over to the officer-in-charge of the warehouse at the time of the closure of the warehouse. Such containers shall thereafter be sealed date-wise, indicating the quantity therein and the labels pasted thereon shall bear the signatures of both the licensee or his representative and the Assistant Commissioner, who shall be responsible for the safe-custody of such containers. The remnants, after destruction, shall be removed from the warehouse on the same day. The empty bottles, of which the contents have been destroyed, shall also be removed by the warehouse licensee on the same day.

(4) The provisions of sub-rules (2) and (3) shall not apply where duty paid liquor is stored in the warehouse and the accounting of the leaked, broken and defective bottles shall be maintained by the licensee under intimation to the Assistant Commissioner.

**CHAPTER VII****SUPPLY AND SALE OF HEMP DRUGS (BHANG)**

## 102. Form of licence

There shall be only one type of licence in Form L-27 for the retail vend of hemp drugs (bhang) or its preparation or any admixture thereof.

## 103. Licence to be granted by auction or tender

Licence shall be granted by Deputy Commissioner through auction or tender separately and not in groups, and the *fee* payable for the licence shall be fixed at the time of auction or tender.

## 104. Manner of disposal of stock of hemp drug on expiry of licence

If any person, who has held a licence under the rules, has in his possession, on the expiry or determination from any other cause i.e. by cancellation of his licence, any hemp drugs which he was unable to dispose of during the time when his licence was current, under the provisions of these rules to any person licensed or authorized to purchase them, he shall dispose them of in such manner as the Deputy Commissioner may direct

## 105. Licensee is bound to take left over stock

Any person who is granted a retail licence, shall be bound if so desired by the Deputy Commissioner, to take over the surplus stock of the person who held the retail licence for the same place in the preceding year at a price fixed by the Deputy Commissioner.

## 106. licensee to meet demand of customers

The licensee shall, in respect of hemp drugs, which he is licensed to sell, meet the demand of all the customers entitled to be served.

## 107. Licensee to maintain accounts

The licence holder shall maintain an account of receipt and sale made by him under his licence in such form as the Excise Commissioner may, from time to time, direct.

## 108. Licensee not to keep certain chemicals

The licensee shall not keep in stock, or sell, either mixed with the hemp drugs which he is authorized to sell or separately, any chloral hydrate, butyl chloral hydrate, or para-aldehyde.

## 109. Licensee not to hold any other licence

The licensee shall not hold directly or indirectly through an agent, any other licence granted under the Act, nor shall he act as the agent of any person, holding such a licence.

## 110. Consequences of licensee infringing rules or conditions of licence

In the event of licence-holder infringing rules or any of the conditions, he shall be liable to be deprived of his licence **at the** Deputy Commissioner's discretion, in addition to any other penalty to which he may be liable under the penal provisions of the Act.

## 111. Surrender of licence on cancellation

On the termination of the period for which licence is granted or on the licence being cancelled by the Deputy Commissioner as provided under rule 110, the licence holder shall forthwith surrender the licence to the Deputy Commissioner.

## 112. Conditions for grant of licence

Licence in Form L-27 for the retail vend of hemp drugs or its preparation or admixture thereof shall be granted under the following conditions:—

- (a) if the licensee makes default in paying any monthly instalment on the first day of the month in respect of which it is due, it shall be in the discretion of the Deputy Commissioner to cancel the licence forthwith and recover any loss caused to the Government by such default in the manner provided in section 29;
- (b) the licensee shall not, in any case, be entitled to demand refund of any fee paid to the Government in respect of his licence;
- (c) the licensee shall not sell hemp drugs or its preparation or admixture thereof in quantity more than 120 grams to one person at one time;
- (d) the licensee shall not permit hemp drugs or its preparation or admixture thereof to be consumed on the premises of his shop;
- (e) the licensee shall not permit hemp drugs or its preparation or admixture thereof to any insane person or a minor;
- (t) the licensee shall not allow any person to conduct sales on his behalf unless the name of such person has been previously submitted to the Deputy Commissioner for approval and endorsed by him on the licence;
- (g) the licensee shall maintain daily **account of** his hemp drug sales and of his **balance in store in the following form and shall submit an abstract of such account to the Deputy Commissioner at the end of every month:—**

<i>Month and date</i>	<i>Balance previous date</i>	<i>Today's receipts</i>		<i>Total</i>	<i>Today's sale in quantity</i>	<i>Balance in I store at the end of the day</i>
		<i>Qty.</i>	<i>Source of suPPIY</i>			
1	(2)	(3)	(4)	(5)	(6)	(7)

- (h) the licensee shall, on demand, by an **excise officer, produce the licence** and his sale accounts for inspection by such officer;
- (i) no alteration, addition or deletion in the names of partners shall be made except in accordance with rule 3S. Any contravention of this condition may entail the cancellation of the licence, besides such penal action as may be deemed necessary;
- (j) the licensee shall be bound to pay all Government dues in **time**;
- (k) the licensee shall open his shop for purposes of sale during the hours as specified by the Excise Commissioner.

113. Hemp drugs not to be sold on dry days

The licensee shall not sell hemp drugs on dry days as declared by the Excise Commissioner from time to time.

114. Hemp drug to be imported, exported or transported under a pass

Hemp drugs shall not be imported, exported or transported except under a pass **in Form P-12** issued in accordance with the rules for the time being in force for such import, export or transport. Such import or export shall be made between persons licensed to do so.

## CHAPTER VIII

IMPORT, EXPORT, TRANSPORT, POSSESSION AND SALE OF  
INTOXICATING SPIRITUOUS PREPARATIONS

## 115. Possession

No person shall have, except to the extent permitted by rule 116, in his possession any quantity of any intoxicating spirituous preparation without the authority and in accordance with the terms and conditions of a licence or permit granted under the rules.

## 116. Possession without permit

The following intoxicating spirituous preparations may be possessed without a licence or permit by the persons and to the extent noted against each:—

(1) *Allopathic, Homoeopathic, Ayurvedic and Unani Preparations :*

- (a) A patient on the authority and up to the extent of a prescription issued by a registered medical practitioner and dispensed either by the registered medical practitioner himself or by a licensee;
- (b) A registered medical practitioner up to one litre of each such preparation at any one time;
- (c) A registered medical practitioner in managing or supervising charge of a hospital or dispensary, clinic run by private individual, organization, Government, Municipal Corporation, other local body, or a charitable organization up to the requirement of such hospital or dispensary or clinic for a year.

(2) *Toilet preparations :*

A bonafide consumer up to 0.3 litre of each variety.

(3) *Essences :*

- (a) A bonafide **consumer** up to 0.2 litre of each variety;
- (b) A manufacturer **of** aerated water, up to 5 litres **of each** variety at any one time.

(4) *An kinds of intoxicating spirituous preparations :*

An excise officer *acting in* his official capacity up to any quantity.

## 117. Import, export and transport

A licensee, a registered medical practitioner or a permit-holder may, subject to rule 115, import, export or transport intoxicating spirituous preparations on the authority of a permit or a pass under these rules.

## 118. Import, export or transport by certain institutions

A registered medical practitioner, in managing or supervising charge of a Government, Municipal Corporation, any other local body, charitable hospital, dispensary, clinic or that run by private individual or organization duly approved by the Deputy Commissioner, may import and transport such quantity of intoxicating spirituous preparations, as may be specified on the indent, not exceeding the requirements for one year, duly countersigned by the officer in the Directorate of Health Services or the Directorate of Ayurveda, Unani, Sidha and Homoeopathy, Delhi, as the case may be, and in the case of veterinary hospital and dispensary, by the Deputy Superintendent of Civil Veterinary Hospital. A copy of the indent shall be furnished, in advance, to the Deputy Commissioner for record and for such action as he may deem expedient in relation to the indent in regard to the quantity to be imported or transported.

### 119. Sale

A manufacturer or a licensee shall, subject to the conditions of his licence, sell intoxicating spirituous preparations to—

- (a) a registered medical practitioner;
- (b) a licensee as specified;
- (c) a permit holder as specified;
- (d) a person holding a prescription of a registered medical practitioner; and
- (e) any person in any quantity which he is permitted to possess without permit or licence under the rules or as may be specified in his licence or permit.

### 120. Registered medical practitioner to dispense on prescription

A registered medical practitioner shall sell intoxicating spirituous preparations only for dispensing his own prescription or the prescription of another registered medical practitioner.

### 121. Unless otherwise provided, the preparations to be sold only once on the prescription

Unless the prescription bears an indication by registered medical practitioner that it is to be repeated and at what interval of time it is to be repeated and how many times it is to be repeated, the licensee or the registered medical practitioner shall sell the intoxicating spirituous preparations only once on the prescription. After noting the date on the prescription and making an entry in the sale register, the prescription shall be returned to the patient or his representative. If the prescription bears an indication as aforesaid, the licensee or the registered medical practitioner, dispensing the prescription, shall enter on the prescription the date of sale and shall sign and affix his seal on the prescription and return the prescription to the patient or his representative.

### 122. Grant of licence by Deputy Commissioner

The Deputy Commissioner may grant a licence in Form L46 to any registered medical practitioner, chemist or druggist holding a licence under the Drugs and Cosmetics Act, 1940, any person running a general stores, toilet preparations, essences, or ayurvedic or unani medicines, not exceeding in aggregate to one thousand litres in a year.

### 123. Licence to be granted by the Excise Commissioner

The Excise Commissioner is to grant licence for the possession and sale of intoxicating spirituous preparations or any class of such preparations in any quantity exceeding in aggregate to one thousand litres in a year.

### 124. Licence fee

The licence fee shall be yearly as prescribed.

### 125. Form of application for grant of licence

A person desirous of obtaining a licence may apply to the Deputy Commissioner, provided that the Deputy Commissioner may, for reasons to be recorded, refuse to grant the licence.

### 126. Person and quantity in respect of which permit may be granted

(1) No permit for the possession of intoxicating spirituous preparations, in excess of the quantities specified in rule 116 shall be granted except in respect of such kinds thereof, as are described in column 1 of the Schedule below to the persons specified in column 2, to the extent specified in column 3, and for the purpose specified in column 4 of the said Schedule:



(a) Allopathic medicinal preparations	(I) manufacturer of homoeopathic dilutions	23 litres each	for manufacturing some other preparations for private home consumption
	(ii) any person	0.5 litre each	
(b) Toilet preparations	(I) institution	2.5 litres each	for external use
	(ii) any person	0.5 litre of each variety	for private home consumption
(c) Essences	(i) manufacturer of aerated water	9 litres each	for manufacture of aerated water
	(ii) manufacturer of ice cream	2.5 litres each	for manufacture of ice cream
	(iii) any person for bonafide private consumption	0.5 litre each	for private home consumption
(d) Intoxicating spirituous preparations	(I) institution (ii) Any person	As fixed by Deputy Commissioner	for bonafide consumption

(2) A permit in Form P-7 may be granted by the Assistant Commissioner to any person mentioned in sub-rule (1) on payment of fee, as prescribed:

**PROVIDED** that no such fee shall be payable if the permit is required for personal

#### 127. Grant of permit in Form P-8

The Assistant Commissioner shall grant permit in Form P-8 for the import of intoxicating spirituous preparations.

#### 128. Issue of export and transport passes

The Assistant Commissioner shall issue export and transport passes in for as specified by the Excise Commissioner.

#### 129. Maintenance of accounts

(1) The licensee or the permit holder shall maintain true account of his daily transactions and submit a monthly return to the Deputy Commissioner.

(2) The Excise Commissioner, in his discretion, may relax in full or in part, the provision for the maintenance of accounts in the case of an individual or certain class of licences.

#### 130. Duty payable on intoxicating spirituous preparations

Duty on intoxicating spirituous preparations, not leviable under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955) shall be paid as prescribed.

#### 131. Rules not to apply in certain cases

These rules shall not apply to the intoxicating spirituous preparations—

- imported into India;
- as are considered by the Excise Commissioner, from time to time, to be incapable of being misused for potable purposes and declared as such by him, by issue of notification.

CHAPTER IX  
MISCELLANEOUS

132. Manner of disposal of confiscated goods

The goods, vehicle or animal, confiscated by the Deputy Commissioner, may be disposed of by him in the following manner—

- (1) Indian Liquor and Foreign Liquor, if it is in sealed bottles the contents of which may reasonably be believed not to have been tampered with, after getting the clearance from the Chemical Examiner, shall be disposed of through L-6 Licensees or in any other manner, deemed fit by the Excise Commissioner, at a price fixed by him.
- (2) Country Liquor, liquor not fit for human consumption, rectified spirit, denatured spirit, intoxicating drugs, medicinal and toilet preparations containing alcohol, perfumed spirit and alcoholic essences, stills, implements and apparatus for the manufacture of liquor and intoxicating drugs, shall be destroyed.
- (3) Vehicles and animals shall be put to auction and sold to the highest bidder within a period of one month or such extended period as deemed fit by the Excise Commissioner.
- (4) A notice may also be issued to the owner of liquor, animal or vehicle to attend the auction, in case he so desires:  
PROVIDED that if delay occurs in disposal of carrier vehicle at the instance of the owner of the vehicle, a parking fee at the rate of rupees one hundred per day shall be charged from the owner of the vehicle, as the case may be.

133. Destruction to be done in presence of Assistant Commissioner

(1) Whenever any confiscated goods has to be destroyed in conformity with these rules, it shall be destroyed in the presence of the Assistant Commissioner.

139. Action when order of confiscation of goods and its sale is reversed in appeal

If an order of confiscation and sale of liquor, animal or vehicle be reversed on appeal, such liquor, animal or vehicle or the sale proceeds thereof, if sold and the balance of the amount, if any, deposited for feeding upkeep or safe custody thereof after deduction of the expenditure, if any, incurred in its maintenance shall be returned along with interest at the rate of six per cent per annum, to the owner thereof, or his duly authorised agent, if claimed within two months from such order.

135. Action when offender is not known

Liquor, animal, vehicle or other goods, in **respect** of which an offence has been committed and the offender is not known or **cannot be found** and intoxicants which are found unclaimed in railways, other transport and in the post office shall, when forwarded to the Excise Commissioner be dealt with under these rules.

136. Disposal of goods **when offence is compounded**

Any liquor, animal or vehicle confiscated in a case compounded under section 57, shall be disposed of in accordance with these rules.

137. Grant of reward

(1) In a case, where confiscation is ordered by the Deputy Commissioner, the Excise Commissioner shall grant in such proportion, as he thinks fit, to any excise officer, who may have contributed to the seizure of the property so confiscated, a reward equal to twenty percent of the proceeds of the liquor, animal or vehicle.

(2) Where a sentence of imprisonment and/or fine is imposed, reward may, in the discretion of the Excise Commissioner, be granted to the excise officers responsible for such conviction:

PROVIDED that the aggregate amount of the reward thus granted in any one case, shall not exceed rupees fifty thousand, if the reward is given by the Excise Commissioner.

(3) In all cases where the proposed reward exceeds the amount mentioned in sub-rule (2), previous sanction of the Government shall be necessary.

(4) Twenty five percent of the amount of reward shall be given to the informer, if any, and the remainder to the persons actually involved in the seizure of goods. .

(5)(a) Recommendation rolls for payment of rewards shall be submitted to the Excise Commissioner after the case has ended in conviction of the offender or the proceeds of confiscated goods have been realised and where an appeal has been preferred, after the order of sale is confirmed and where no appeal is filed, after the limitation period for filing the appeal has expired. The rolls or bills shall clearly indicate the amount realised from disposal of confiscated goods or order passed in conviction.

(b) On receipt of the recommendation rolls or bills, the amount sanctioned or passed by the Excise Commissioner or the Government, as the case may be, be drawn on abstract contingent bills and forwarded to the officers concerned.

(6) Class I and Class 2 excise officers shall be eligible for the reward.

(7) The decision of the Excise Commissioner in the distribution of reward, if it is as a result of team work, shall be final.

#### 138. Form of appeal

(1) Every appeal under section 72 shall be made in the form of a petition addressed to the authority to whom the appeal lies; shall be drawn up in concise and intelligible language; shall bear the signature or mark of the appellant or his duly authorised agent and shall also file the receipt showing the payment of fee as prescribed.

(2) The petition of appeal shall contain the following particulars:—

- (a) the name, father's name, occupation and place of residence or business address of the appellant;
- (b) the date of order appealed against;
- (c) a brief and precise statement of facts;
- (d) the grounds of objection to the order appealed against;

(3) The petition shall be accompanied by the order appealed against in original or a self-authenticated copy thereof.

(4) The appellant shall deposit a sum as ordered by the appellate authority and shall furnish a surety of the balance amount.

(5) The deposit of amount may be dispensed with at the discretion of the appellate authority for reasons to be recorded.

#### 139. Method of presentation of appeal

The petition of appeal shall either be presented to the appellate authority by the appellant or his agent or be forwarded to such authority by registered post.

**140. Hearing of appeal**

(1) If the appellate authority does not reject the appeal under rule 141, it shall fix a date for regular hearing.

(2) The appellate authority may at any stage adjourn the hearing of an appeal to any other date.

(3) If, on the date fixed for hearing or any other date to which the hearing is adjourned, the appellant does not appear before the said authority either in person or through an agent, the said authority may decide the appeal *ex parte* on the basis of material available on record.

**141. Rejection of appeal**

(1) If the petition of appeal does not comply with the requirements of rule 138, it may be rejected:

PROVIDED that no appeal shall be rejected under this rule, unless the appellant is given such opportunity, as the appellate authority thinks fit, so as to enable him to comply with the requirements of the said rule.

(2) An appeal may also be rejected on other grounds, which shall be reduced to writing by the appellate authority:

PROVIDED that if an order rejecting an appeal under this sub-rule is passed, the appellant shall be given an opportunity of being heard.

**142. Copy of order to be supplied**

A copy of order passed in appeal shall be supplied free of cost to the appellant and another copy shall be sent to the officer whose order forms the subject-matter of appeal.

**143. Procedure to be followed for filing review and revision**

The procedure prescribed for appeal shall also be applicable (or filing review and revision.

**144. Powers to summon witnesses and grant expenses**

The excise officers have the same powers to summon witnesses and grant expenses as provided in the Code of Civil Procedure, 1908.

**145. Establishment of excise out-post**

The Excise Commissioner, may establish excise out-posts at such places as he may think fit on any road, for the prevention of smuggling of intoxicants and may depute excise officer to be in-charge of such out-post.

**196. Driver of vehicle or animal to stop it until the search is conducted**

The driver of *any* vehicle or laden animal arriving at an excise post shall stop his vehicle or animal on arrival at the out-post until the excise officer has conducted his search.

The excise officer in-charge of the out-post shall permit the vehicle or animal to proceed unless he has reasons to exercise any of his powers of search.

**147. Complaints to be recorded in a book**

Complaints of wrongful detention may be recorded in a book kept for the purpose with the excise officer, in-charge of the out-post. This book shall be submitted to the Deputy Commissioner at the *end* of each month for his perusal.

**148. Classes of Excise Officers**

There shall be two classes of *Excise Officers*, designated as Class 1 and Class 2. These shall be as follows:—

- (1) (a) Class 1 Excise Officers
    - (i) Deputy Commissioner;
    - (ii) Assistant Commissioner;
    - (iii) Superintendent Excise;
    - (iv) Inspector (Excise).
  - (b) Class 2 Excise Officers
    - (i) Excise Clerk;
    - (ii) Excise Constable.
- (2) The persons mentioned below are invested with the powers of Excise Officers of Class 1 and Class 2 respectively:—
- (a) To exercise the powers of Class 1 Excise Officer
    - (i) Deputy Commissioner of Police;
    - (ii) Assistant Commissioner of Police;
    - (iii) Inspector Police;
    - (iv) **Sub-Inspector Police;**
    - (v) **Officers** posted in the Excise Intelligence Bureau of the above ranks;
    - (vi) Sub-Divisional Magistrate;
    - (vii) Tehsildar;
    - (viii) Naib Tehsildar.
  - (b) To exercise the powers of Class 2 Excise Officer
    - (i) Assistant Sub-Inspector Police;
    - (ii) Head Constable;
    - (iii) Police Constable;
    - (iv) **Officers** posted in the Intelligence Bureau of the above ranks.

#### 149. Powers of Class 2 Excise Officer

- (a) Power under section 65 of the Act to arrest without warrant any person found committing an offence under sections 33 and 40 of the Act.
- (b) Power under section 65 to seize and detain intoxicants or other articles liable to confiscation in connection with any of the aforesaid offences and to detain and search person upon whom and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may *have* reasonable cause to suspect any such article to be.

#### 150. Powers of Class 1 Excise Officer

- (a) All powers of Class 2 Excise Officers.
- (b) **All** powers not included in the foregoing and conferrable under section 65 of the Act.
- (c) Powers to grant bail under section 68 of the Ad, for *offence* punishable with imprisonment of **less than two years**.

#### 151. Repeal and savings

(1) Immediately **with effect from the date on** which these Rules come into force, (i) the Delhi Excise Liquor Definitions, 1973, (ii) the Delhi Excise Duty Orders, 1976, (iii) the Delhi Powers and Appeal Orders, 1952, (iv) the Delhi Intoxicants Licence and Sale Rules, 1976, (v) the Delhi **Liquor Licence Rules**, 1976, (vi) the Delhi Liquor Import, Export, Transport and Possession Rules, 1976, (vii) the Delhi Liquor Permit and Pass

Rules,..... (viii) the Delhi (Intmdcants) Confisca lion Orders, 1933, (ix) the Delhi Chemical Works Rules, 1933, (x) the Delhi Supply and Sale of Hemp Drugs Rules, 1976, (xi) the Delhi Import, Export, Transshipment and Possession (in Bond) of Rectified Spirit Orders, 1960, (xii) the Delhi Intoxicating Spirituous Preparations, Import Export, Transport, Possession and Sale Rules, 1953, (xiii) the Delhi (Sale of Duty Free Indian Made Foreign Liquor to Diplomats/ Foreign Embassies/United Nations and Other Allied Agencies in Delhi) Bonded Warehouse Rules, 1975, (xiv) the Delhi Draught Beer Rules, 1977, (xv) the Delhi Excise Barriers Rules, 1955, (xvi) the Delhi Excise Bottle Rules, 1943, (xvii) the Delhi Beer Bottle Rules, 1943, (xviii) the Delhi Country Liquor Bonded Warehouse Rules, 1976, (xix) the *Delhi* Country Liquor Retail Vend Rules, 1976, (xx) the Delhi Import of Ganja Orders, 1915, (xxi) the Delhi Import and Possoscion of Charas Orders, 1943, (xxii) the Delhi Charas Permit and Pass Rules, 1943, and (xxiii) the Delhi Charas Warehouse Rules, 1943, shall stand repealed :

PROVIDED that till the rules under Chapter X are notified, the rates of duties, fees and price structure prescribed under the Punjab Excise Ad, 1914 (as extended to the National Capital Territory of Delhi) and rules made thereunder shall continue to be in force.

(2) Notwithstanding any such repeal, anything done or any action taken or purported to have been taken or any licence granted, under the rules repealed by sub-rule (1), shall, insofar as these are not inconsistent with these rules or the Delhi Excise Ad, 2009, be deemed to have been done, taken or granted under the corresponding provisions of these rules.

## [CHAPTER X FISCAL MEASURES

### 152./Rate of Duty

• Duty on all excisable articles shall *bead-valorem* on wholesale price at the following rates, namely:—

#### (1) Indian Liquor and Foreign Liquor

##### (i) Indian [rquor (Whisky, Rum Gin, Vodka, Brandy)

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty@ of wholesale price
1.	Upto 24	<sup>2</sup> per t]
	Above 24 to 50	Duty for rniudmum WSP in slab 1 + <sup>3</sup> (225 percent) of amount by which WSP exceeds Rs. 24
3.	Above 50 to 250	Duty for maximum WSP in slab 2 + 80 percent of amount by which WSP exceeds Rs. 50
4.	Above 250 to 750	Duty for maximum WSP in slab 3 + 65 percent of amount by which WSP exceeds Rs. 250
5.	Above 750	Duty for maximum WSP in slab 4 + 39 percent of amount by which WSP exceeds Rs. 750

#### Indian Wine and Liqueur

<sup>1</sup> Inserted by the Delhi Exdse (find Arndt.) Rules, 2011 vide Noel. No. F. 10(3)/PinfRev-0/<sup>2010-11/</sup>

DS-11/247, dt. 7-42011, w.e.f. 1-7-2011

<sup>2</sup> Substituted for "250 per cent" vide Noti. No. P. 10(4)/Fin (Rev-D/201243/ DS-I11/453, dt. 15-6-2012.

<sup>3</sup> Substituted for "170 per cent" vide Nod. No. F. 10(11)/fin fRev-11/2014-15/ds-V1/6<sup>3</sup>, dt. 17-6-2014.

Wholesale price (WSP) dab	Wholesale price (WSP) per Quark of 750 ml (in Rupees)	Duty @ of wholesale price
1.	Upto 100	65 percent
	Above 100 to 250	Duty for maximum WSP In slab 1 +40 percent of amount by which WSP exceeds Rs. 100: ..
3.	Above 250	Duty for maximum WSP in slab 2 + 30 paseent of amount by which WSP exceeds Rs. 250

## (iii) Indian Beer, Cider and Alcopop:

St. No.	Category	Duty 0 of wholesale price
<sup>1</sup> 1	<b>Beer, Cider and Alcopop per quarts of 650 ml</b>	150 percent]

<sup>2</sup>[PROVIDED that the rate of duty payable in respect of Beer manufactured by Microbrewery shall be 48 Rs. 15/- per bulk litre.1

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

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty 0 of wholesale price
1.	Upto 1000	85 percent
2.	Above 1000	Duty for maximum WSP in slab 1 + 50 percent of amount <u>by which WSP exceeds Rs. 1000</u>

## (v) Foreign Liq (Wine, lictue Beer and Cider

Wholesale price (WSP) slab	Wholesale price (WSP) per Quarts of 750 ml (in Rupees)	Duty @of whoksale price
.	Upto 1000	65 per cent
	Above 1000	Duty (Or maximum WSP in slab 1 + 50 percent 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<sup>1</sup>/700 ml<sup>1</sup>/650 ml as applicable, shall be levied proportionately.

<sup>1</sup>Substituted old Nob. Na F. 10 M/Fut. (Rev-I)/2014-15/ds VI/603, dt. 174-2014.  
<sup>2</sup>Insetted vide Nob. No. F. 10(2)/Fin. (Rev-I)/201243/de 111/407, dt. 16-5-2012.

'UV Country Liquor

— Duty 245% of Wholesale Price.]

(3) *Spirituuous Preparations, including essence but other than Medicinal and Toilet preparations*

— Duty 0 20% of Wholesale Price.

(4) *Ehang*

— Duty 0 Rs. 5/- per Kilogram.

<sup>2</sup>[(5) *Delhi Medium Liquor (60 degrees)*—Duty 210% of Wholesale Price]

#### 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 IA7, L-18, L-19, L-20, L-28, L-29, an additional duty at the rate of twenty percent 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 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 percent 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 Sch.a-a-11e 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 percent of the rate of duty prescribed in Clauses (1), (ii) and (iii) and seventy five percent of the rate of duty mentioned in Clauses (iv) and (v) of sub-rule (1) of rule 152.

#### 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 licence fee for the licences in Form L-1, L-1F, L-3, L-31, 1-32 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.

#### *Licences*

St Nos.	Reference of Rule	Forms of Licence	Description of Licences	Annual Licence Fee (in Rs.)
1.	32(1)	L-2	Wholesale vend of Dralsght Beer	50,000
2.	32(1)		Wholesale vend of Rectifiedspirit	25,000
3.	32(1)	L-5	Wholesale vend of Denatured spirit including special denatured spirit	25,000
4.	32(1)	L-6 •	Retail veld of Indian Liquor in public sector	2,50,000

<sup>1</sup> Substituted vide Noti. No. F. 10(06)/Fut (Rev-1)/2015-16/ds-V1/465, dt. 22-6-2015, met 1-7-2015.

<sup>2</sup> Substituted vide Noti. No. F. 10(4)/Fin (Rev-1)/201314/ds-V1/484, dt. 1-7-2013.



5..	32(1)		Retail vend of Foreign Liquor in public sector to the holders of licence in Form L-6	Ten percent of licence fee applicable for L-6 licence
	32(1)		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 percent of licence fee applicable for L-7 licence
	32(1)	L-7FE	Retail vend of Foreign Liquor in private sector	6,00,000
10.	32(1)	L-8	Retail vend of Country liquor and Delhi Medium Liquor (60 degrees) in public sector	2,00,000)
11.	32(1)		Retail vend of Indian Liquor to holders of Licence in Form L-1	10,00,000
11A.	32( )	L-9A	Retail vend of Indian and Foreign Liquor in Public Sector in Shopping Malls in collaboration with wholesale L-1/L/1F licenses	8,00,0001
12.	32(1)	L-10	Retail vend of Indian Liquor and Foreign Liquor in Shopping Malls and Shopping Complex at Airport]	8,00,0001  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.]
11	51(4)		Fee for allowing selling of accessories of liquor products viz glass, peg maker, ice box, coasters, tray, ice holder, bottle opener in the L-10 retail vends in malls	Its. 50001

1 Substituted vide Nod. Na F. 10(1)/ Fin. (Rev-1)/12-13/ds-M/498, dt 4-7-2012.

2 Inserted vide Nod. Na F. 10(5)/Fin. (Rev4)/2013-14/ds-1/984, dt 20.12-2013.

3 Substituted for 'Retail vend of Indian Liquor and Foreign Liquor in Shopping Malls' by the Delhi Excise (Mini Amdt.) Rules, 2011 vide Nod. Na F. 12(17)/Rn. (Rev4)/2011-12/ C6-111 /1421, dt 7-12-2011.

4 Substituted for "6,00,000" vide Noti. No. 12(20)Rn. (Rev-1)/2011-12/DS-111/406, dt. 16-5-2012 and further substituted vide Nod. Na F.10(5)/ Fm. (Rev-1)/2012-13/DS-M/499, dt. 4-7-2012.

5 Inserted vide Nod. No. F. 10(3)/Rn. (Rev-0/2013-14/ds 1/593, dt. 5-8-2013.

113.	32(1)	L-11	Retail vend of Beer, manufactured by Microbrewery	<p><b>Rs.2,50,000/-</b> for installed capacity upto 500 litres per day</p> <p><b>Rs. 5,00,000/-</b> for installed capacity of more than 500 litres and upto 1000 litres per day</p>	
14.	32(1)	L-12	Retail vend of Beer and Wine in Departmental Stores	2,00,000	
15,	32(1)	L-12F	Retail vend of Foreign Beer and Wine in Departmental Stores to the holders of licence in Form L-12	Ten percent of licence fee applicable for L-12 licence	
16.	32(1)	L-14	Retail vend of Delhi Economy Liquor (75 degrees) and Beer to holders of licence in Form L-8	2,00,000	
17.	32(1)	L-15	[Service of Indian Liquor in a hotel, motel or guest house to residents in their rooms]	Hotels and Guest Houses having rooms	Licence Fee (in Rs./
				<p>Up to 25</p> <p>26 to 50</p> <p>51 to 100</p> <p>101 to 200</p> <p>201 to 300</p> <p>301 to 400</p> <p>401 and above</p>	<p>75,000</p> <p>1,00,000</p> <p>2,00,000</p> <p>3,00,000</p> <p>4,00,000</p> <p>5,00,000</p> <p>6,00,000</p>
18.	32(1)	L-15F	[Service of Foreign Liquor in a hotel, motel or guest house to residents in their rooms to the holders of licence in Form L-151]	Ten percent of licence fee applicable for L-15 licence	
19.	32(1)	L-16	Service of Indian Liquor in a bar/restaurant attached to a hotel or motel]	Category	Above 75 covers
				Upto 75 COMM (in Rs.)	(in Rs.)
				Budget Hotels	4,00,000
				1 Star	4,25,000
					6,25,000

† Substituted vide Nod. No. E (Rev4)/2012-13/D5-111/40<sup>7</sup>, dt 16-5-2012.  
 1 • Substituted vide Nod. No. F.10(1)/15n. alev.-0/2012-13/D5-1T1/448 dt. 4-7-2012.  
 3 Substituted vide Not No. F. 100/Fin. atev-1/1243/ds-V1/27, dt 1-4-2013.

				2Star	5,25,000	7,25,000
				3 Star	5,75,000	8,00,000
				4 Star	6,25,000	8,50,000
				<sup>5</sup> Star	9,50,000	10,50,000
				Above 5 Star	9,00,000	12,00,000
					1 otels•	
				Deluxe	7,00,000	9,00,000
				"First Class	6,00,000	8,00,000
9 <sup>th</sup> Motels already classified by Govt. of India, Ministry of Tourism, shall pay the Licence fee on the basis of that classification until their reclassification.						
Fee for service of liquor round the clock /						
(i) 5 Star - Rs. 30,00,000/-						
(ii) 5 Star Deluxe and above - Rs. 40,00,000/-						
(iii) Motels (Deluxe) - Rs. 20,00,000/-						
•As defined in the terms and conditions.)						
				21 Fee for service of liquor for round-the-clock in— (1) Five Star—Rs. 30,00,000/- (2) Five Star Deluxe and above—Rs. 40,00,000/-		
20.	32(1)	L-16F	Service of Foreign Liquor in a bar/restaurant attached to a hotel <sup>1</sup> (or motel) to the holders of licence in Form L-16	Ten percent of Licence fee applicable for L-16 licence		
21.	32(1)	L-17	Service of Indian Liquor in independent restaurant	Having seat covers	Licence fee	
				up to 50 51 to 100 101 to 200 201 and above	4,75,000 6,75,000 9,00,000 11,50,000	
22.	32(1)	L-17F	Service of Foreign Liquor in independent restaurant to the holders of licence in Form L-17	Ten percent of licence fee applicable for L-17 licence		

Inserted vide Note No. F. 10(9)/fin. (Rev-0/2012-13/da-V1/270, de 1-4-2013.  
 2 Substituted vide NOV. No. F. 10(5)/Fin. (Rev-1/2012-13/DS-111/499, de 4-7-2012.

do 23.	32(1)	L-18	Service of Indian wine, beer and alcopop in independent restaurant	<i>Having sat covers</i>	<i>Licence Fee</i>
				Up to 50 51-100 101-200 201 and above	2,50,000 3,50,000 4,50,000 5,50,000
24.	32(1)	L-18F	Service of Foreign wine, beer and alcopop in independent restaurant to the holders of licence in Form L-18	Ten percent of Licence fee applicable for L-18 licence	
<i>Sl. No.</i>	<i>Reference of rule</i>	<i>Form of Licence</i>	<i>Description of licensees</i>	<i>Having seat cover</i>	<i>Licence fee (in Rupees)</i>
24A	32(1)	L-18A	Service of Indian beer/alcopops in independent Restaurant	Upto 50	50,000
				51-100	75,000
				101-200	1,00,000
248	32(1)	L-18AF	Service of Foreign beer/alcopops in Independent Restaurant	Ten percent of licence fee applicable for L-18A]	
25.	32(1)	L-19	Round the clock service of Indian Liquor in independent restaurant located either in arrival or departure area of International Airport	<i>Having seat covers</i>	
				upto 50 51 to 100 101 to 200 201 and above,	9,50,000 - 13,50,000 18,00,000 23,00,000

26	32(1)	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 percent of licence fee applicable for L-19 licence		
27.	32(1)	Ir7DF	Service of Indian Liquor in a bar/ dining car in a luxury train	1,00,000		
28	32(1)	L-20F	Service of Foreign Liquor in a bar/ dining car in a luxury train to the holders of licence in Form L-20	Ten percent of licence fee applicable for L-20 licence		
29.	32(1)	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	CaKgorlt	Up 62'75	Above 75
				4 star 5 star and	14,W,000. 15,00,000	13,00,000 20,00,000
30.	32(1)	L21F	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 theholdersof licence in Form L-21	Terkpercatt of licence fee applicable fort-21 licence		
31.	32(1)	L-22	Retail vend of Indian Liquor in duty free shop for consumption "off" the premises located at departure Lounge of International Airport			

n.	32(1)	L-23	Retail vend of Indian Liquor in military canteen	NIL	
33	32(1)	L-23F	Retail vend of Foreign Liquor in military canteen to the holders of licence in Form L-23	NIL	
34.	32(1)	L-24	Retail vend of Medicated Wine	1000	
35	32(1)	L-25	Retail vend of Denatured Spirit including denatured Spirit	For possession limit up to 1000BL	2000
				For possession limit more than 1000 BL	5000
36.	32(1)	L-26	Retail vend of Rectified Spirit	5000	
37.	32(1)	L-27	Retail vend of Bhang	5000	
38	32(1)	L-28	Service of Indian Liquor in a club	Having membership: (a) upto 500 (2) 801 to 1,500 (c) more than 1,500	 75,000 1,00,000 2,00,000
39.	32(1)	L-28F	Service of Foreign Liquor in a club to the holders of licence in Form L-28	Ten percent of licence fee applicable for L-23 Licence	
40.	32(1)	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, serving or retired and such a club/mess is not run on commercial lines	7,500	

41.	32(1)	L-29F	Service of Indian Liquor at a club/mess whose membership is exclusively for Government servants, retired Government servants, including member of armed forces, serving or retired and such a club/mess is not run on commercial lines to the holders of licence in Form L-29	Ten percent of <i>licence fee</i> applicable for L-29 Licence	
42.	66(10), (11), (16), and (17)		Additional area for the holders of licence in Form L-16, L-16F, 417, L-17F, L-18, L-18F, L-19, L-19F, L-21, L-21F, L-28, L-28F, L-29, 429F		Additional seventy <i>five</i> percent of the regular licence fee for the corresponding licences
43	32(1)	430	Licence for possession of liquor at home in excess of individual possession limit		'D0,000 (moit .fiitiit '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 applied for.)
44	32(1)	L-34	Licence for Warehouse for storage of denatured spirit	?	20,000
45	32(1)	L35	licence for Warehouse for storage of rectified spirit		30,000
46	51(2)		Additional storage space for holder of licences of retail vend of Indian Liquor, Foreign Liquor and Country Liquor		Ten percent of the corresponding licence fee per month

<sup>1</sup> Substituted for '3,000" vide Nob. No. F. 10(5)/bin(Rev-1)/12-13/DS-111/499. de 44-2012.

47.	32(1)	L-36	Licence to a registered medical practitioner, chemist/druggist for sale of Intoxicating Spirituous Preparations		5,000
48	32(1) and 66(18)	L-37	Licence for Hotel Management Institutes for keeping liquor for the purpose of training		25,000.

(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.

***W Other fees (Permit/Pass/Import/Export)***

<i>St No.</i>	<i>Rule</i>	<i>Form of Permit/Pam</i>	<i>Description</i>	<i>Fee (in Rs.)</i>
1.	71	P-1	Permit for import of rectified spirit, denatured spirit and <i>special</i> denatured spirit	(a) Rs. 5/- per 20 bulk litre of rectified spirit (b) Rs.. 2/7 per bulk litre of denatured spirit and special denatured spirit
2.	79(2)	P-2	Permit <b>for</b> possession of denatured spirit exceeding five litres up to ten litres	100
<b>a</b>	81(1)	P-3	Permit for possession of denatured spirit exceeding ten litres	500
4.	81(4)	<b>P4</b>	Permit for possession of special denatured spirit in bulk quantity	2,000
5.	77	P-5	Permit for possession of rectified spirit to educational institutions etc.	
6.	78	P-6	Permit <i>for</i> possession of special denatured spirit by Industrial manufacturers	50,000
7.	126(2)	P-7	Permit for possession of intoxicating spirituous preparations	5000
	127	P-8	Permit for import or transport of intoxicating spirituous preparations	Re. 1/- per litre



9.	19	p-9	<b>Permit for import of Indian Liquor and Country liquor for troops</b>	250
10.	20(c)	P-10	I. Service of Indian Liquor and Foreign Liquor at a place other than the licensed premises II. Service of Indian Liquor and Foreign Liquor at motel/banquet hall/farm house not having any licence to serve liquor "On" the premises	5,000 9/ISV9 15,000)
10A	20(1)(d)	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 events/functions during the entire period of 24th December to 31st December for time upto 1.00 AM only (ii) other commercial ticketed events/functions during the rest of the year 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) Rs. 1,00,000/- per day on other commercial ticketed events/functions.)
11.	44(1)	P-11	Permit for liquor act & ton	25,000
12.	114	P-12	Permit for import, export or transport of bhang	Rs. 3 per kg. or part thereof
13.	44(2)	P-13	I. Service of Indian Liquor and Foreign Liquor at a temporary place at hotel, motel, club and restaurant. II. Service of Indian Liquor and Foreign Liquor at a guest house/hotels/motels having only L-15 Licence	5,000 10,0001
14.	15	P-14	(a) Fee for import of Indian Liquor (other than economy) for holder of L-1 licence, excluding beer	Rs. 5.00 pa litre
			(b) Fee for import of Economy Liquor as declared in Terms and Conditions for grant of L-1 Licence excluding beer)	Rs. 1.25 per litre

) Ce) vv'  
viSSU or it 1114<sup>4</sup>%<sup>4</sup>

1 substituted vide No. F. 10(9)/Rn. (Rev4)/12-12/ds P<sup>1</sup>/270, dt. 1-4-2013.

2 Inserted vide Nod. No. F. 10(5)/Fin. (Rev-11/12-13/D5-111/499, dt. 9-7-2012.

3 Subentuted vide Nob. No. P. 10(1)/Ftn. (Rev-1)/2014-15/ds VI/e03, dt. 17-4-2014.

15.	94		Pee for opening of warehouse beyond prescribed hours or on dry days	Rs. 5,000/- per occasion
16.	138 and 143		Fee for filing Appeal, Review and Revision	Rs. 500/-per <u>occasion</u>

*At instance of Govt*

**Government of National Capital Territory of Delhi**  
**Office of the Excise Commissioner**  
**1. & N Block, Vikas Bhawan: 12 Estate,**  
**New Delhi-110002**

**FORM L-1**  
**(Refer rules 32 & 66(1)1)**

1. Category of Licence

L-1 (Licence for wholesale vend of Indian Liquor)

2. Registration number

3. Name and style of company/firm etc. :

4. Name of director

5. Address of office

6. Address of warehouse

7. **Haws** of sale

8. Licence fee

9. Licence valid upto

31.03.20....

10. Brands registered

As annexed

11. Late of issue of Licence

**Conditions :**

This licence is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from tune to time.

Deputy Commissioner

**FORM L-1F**

(Refer rules 32 & 66(2)1)

1. Category of Licence

: L-1F (Licence for wholesale vend of Foreign IJquor)

2. Registration number

3. Name and style of Firm

4. Name of director/proprietor/partner :

5. Address of office

6. Address of warehouse

7. Hours of sale

8. Licence fee

9. Licence valid upto

31.03.20....

10. Brands registered

**As annexed**

11. Date of issue of Licence

*Conditions :*

*This licence is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.*

Deputy Commissioner

**FORM L-2***[Refer rules 32 & 66(3).]*

1. Category of Licence : L-2 (Licence for Wholesale vend of **Draught Beer**)
2. Registration number
3. Name and style of company/firm etc. :
4. Name of director/partner/proprietor :
5. Address of office
6. Address of warehouse
7. Hours of sale
8. Licence fee
9. Licence valid upto 31.03.20....
10. Brands registered As annexed
11. Date of issue of Licence

*Conditions:*

This licence is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-3***I Refer rules 32 & 66(4))*

1. Category of Licence : L-3 (Licence for Wholesale vend of **Country Liquor**)
2. Registration number
3. Name and style of company/firm etc.
4. Name of director/partner/proprietor
5. Address of office
6. Address of warehouse
7. Hours of sale
8. Licence fee
9. Licence valid upto 31.03.20....
10. Brands registered As annexed
11. Date of issue of Licence

*Conditions:*

This licence is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORMS L-4 & 5***(Refer rules 75 & 761*

(Wholesale vend of rectified spirit/denatured spirit)

**LICENCE FOR POSSESSION OF RECTIFIED SPIRIT/DENATURED SPIRIT**

No.

The licence authorising the possession of rectified spirit/denatured spirit in the premises specified below and for the period from ..... to ..... is granted to.....

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

Description of licensed premises.....

Supplementary condition, if any:—

One time possession limit in litres

**ENDORSEMENT OF RENEWAL**

This licence is hereby renewed on the condition herein before stated for the period stated below:—

Period from ..... to ..... fee Rs. ....

Deputy Commissioner

**FORM L-6***(Refer rules 32 & 66(5)1*

1. Category of licence

L-6 (Retail vend of Indian Liquor in public sector)

2. Registration number

3. Name of company/firm/individual

4. Name of the director/proprietor/partner :

5. Address of L-6 vend

6. Hours of sale

7. Licence fee

8. Validity upto

31.03.20....

9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-6FE***(Refer rules 32 & 661*

1. Category of licence

: L-6FE (Retail vend of Foreign Liquor in public sector)

2. Registration number

3. Name of company/firm/individual

4. Name of the director/proprietor/partner :

5. Address of L-6FE vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20....
9. Date of issue

**Conditions:**

This licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder, terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissi

**FORM L-6FG***[Refer rules 32 & 66(5)]*

1. Category of licence : L-6FG (Retail vend of Foreign Liquor in public sector to the holder of licence in Form L-6)
2. Registration number
3. Name of company/firm/individual
4. Name of the director/proprietor/partner :
5. Address of L-6FG vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-7***[Refer rules 32 & 66(5)]*

1. Category of licence : L-7 (Retail vend of Indian Liquor in private sector)
2. Registration number
3. Name of company/firm/individual
4. Name of the director/proprietor/partner :
5. Address of L7 vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

*Conditions:*

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-7FE**

*(Refer rules 32 ee 66(5)1*

- |  |   |
|--|---|
| I. Category of licence                       | L-7FE (Retail vend of Foreign Liquor in private sector) |
| 2. Registration number                       |   |
| 3. Name of company/firm/individual           |   |
| 4. Name of the director/proprietor/partner : |   |
| 5. Address of L-7FE vend                     |   |
| 6. Hours of sale                             |   |
| 7. Licence fee                               |   |
| 8. Validity upto                             | 31.03.20...   |
| 9. Date of Sue                               |   |

*Conditions:*

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-7FG**

*[Refer rules 32 & 66(5)1*

- |  |  |
|--|--|
| 1. Category of licence                       | L-7FG (Retail vend of Foreign Liquor in private sector to the holder of licence in Form L-7) |
| 2. Registration number                       |  |
| 3. Name of company/firm/individual           |  |
| 4. Name of the director/proprietor/partner : |  |
| 5. Address of L-7FG vend                     |  |
| 6. Hours of sale                             |  |
| 7. Licence fee                               |  |
| 8. Validity upto                             | 31.03.20...  |
| 9. Date of issue                             |  |

*Conditions:*

*This* Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-8***(Refer rules 32 & 66(6)1*

1. Category of licence : L-8 (Retail vend of Country Liquor in public sector)
2. Registration number
3. Name of company/firm/Individual
4. Name of the director/proprietor/partner :
5. Address of L-8 vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20....
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM 1-9***(Refer rules 32 & MOM*

1. Category of licence : L-9 (Retail vend of Indian Liquor to holders of licence in Form L-1)
2. Registration number
3. Name of company/firm/individual
4. Name of the director/proprietor/partner :
5. Address of L-9 vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by Licensing authority from time to time.

Deputy Commissioner

**FORM L-10***(Refer rules 32 & 66(3)1*

1. Category of licence : '[1.-10 (Retail vend of Indian Liquor and Foreign Liquor in Shopping **Malls** and Shopping Complex at Airport)]
2. Registration number
3. Name of company/firm/individual :
4. Name of the director/proprietor/partner :
5. Address of L-10 vend

<sup>1</sup> Substituted for '410 (Retail vend of Indian Liquor and Foreign Liquor In Shopping Malls' by the Delhi Eudes(I111rd Amdt.) Rules, 2011 vide Nob. No. F. 12(17)/Fm fRev-0/2011-12/DS-111/1421, dt. 712-2011.

6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**[FORM L-11***(Refer rules 32 6660911*

1. Category of licence L-11 (Retail vend of Beer manufactured by Microbrewery)
2. Registration Number
3. Name of the company/firm/individual .....
4. Name of the director/proprietor/partner .....
5. Address of L-11 vendee
6. Hours of sale
7. Licence fee
8. Validity upto..... 31-3-20 .....
9. Date of issue

**Conditions:** The Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder, the terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner]

**FORM L-12***(Refer rules 32 6 66(5)1*

1. Category of licence L-12 (Retail vend of Beer and Wine in Departmental Stores)
2. Registration number
3. Name of company/firm/individual
4. Name of the director/proprietor/partner :
5. Address of L-12 vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by licensing authority from time to time.

Deputy Commissioner



**FORM L-12F***114fer rules 32 & 66(5)1*

1. Category of licence : **L-12F** (Retail vend of Foreign Beer and Wine in Departmental Store to the holder of licence in Form L-12)
2. Registration number
3. Name of company/firm/individual
4. Name of the director/proprietor/partner :
5. Address of L-12F vend
6. **Hours** of sale
7. **Licence fee**
8. **Validity upto** 31.03.20...
9. **Date of issue**

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions Issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-13***(Refer rides 32 & 66(8)1*

1. Category of licence : **L-13** (Retail vend of Indian Liquor for home delivery)
2. Registration number
3. **Name of company/firm/individual**
4. Name of the director/proprietor/partner :
5. Address of **L-13 vend**
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-13F***(Refer rule 66(8)1*

1. Category of licence : **L-13F** (Retail vend of Foreign Liquor for home delivery to the holders of licence in Form L-13)
2. **Registration number**
3. **Name of company/firm/individual**
4. Name of the director /proprietor/partner :
5. **Address of I -13F vend**

6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, *the* rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM L-14***[Refer rules 32 & 66(5)1*

- 1 Category of licence 1.,-14 (Retail vend of economy Indian Liquor and Beer to holder of licence in Form L-8)
2. Registration number
3. Name of company/firm/individual
4. Name of the director/proprietor/ partner :
5. Address of L-14 vend
6. Hours of sale
7. Licence fee
8. Validity upto 31.03.20...
9. Date of issue

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORMS L-16, L-16F, L-20, L-20F***I Refer rules 32 & 66(10),*

1. Registration No.
2. Name of the hotel
3. Constitution of hotel
4. Names of **the** proprietor/partners/directors
5. Address
6. No. of L-16 bars
7. No. of L-16F bars
8. Hours of sale
9. Licence fee (T.R. No., date and amount)
10. Date of issue
11. Validity of licence

**Conditions:**

This Licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the Instructions issued by **the licensing authority from** time to time.

Deputy Commissioner

## DETAILS OF RENEWAL

Period	Fee paid
Signature and Seal of	T.R. No., date
Renewing Authority	and amount

**FORMS L-23/L-23F***(Refer rule 32 & 66(14))*

1. Category of Licence : (Retail vend of Indian Liquor and Foreign Liquor in Military Canteen)
2. Registration number
3. Name and style of Unit
4. Name and designation of the applicant
5. Address
6. Address of godown, if any
7. Hours of sale
8. Licence fees/Security money
9. Period for which licence is valid
10. Date of issue

*Conditions:*

This licence is valid subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

*Special Conditions*

1. The sale of liquor is to be confined to the military personnel only.
2. The canteen shall be run by the unit itself and not by a private contractor.
3. The sale statement must be submitted to the Excise Department by the 10th of every month.

Deputy Commissioner

**FORMS L-25 & 26***!Refer rules 32, 79 & 801*

## LICENCE FOR RETAIL VEND OF DENATURED SPIRIT AND RECTIFIED SPIRIT

1. Category of licence ..... .
2. Registration No..... .
3. Name and style of business concern ..... .
4. Name(s) of proprietor/partners (i)..... .  
(ii)..... .  
..... .  
(iv)..... .
5. Address..... .
6. Address of godown(s), if any (i)..... .  
(ii)..... .
7. Hours of sale ..... .

- IT: Licence fee .....
9. Date of issue .....
10. Period for which licence is valid

**Conditions:**

This licence is valid subject to the provisions of the Delhi Excise Act, 2069, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

## FORM L-27

[Refer rules 32 Ce 102]

LICENCE FOR RETAIL VEND OF HEMP DRUGS (SHANG) OR ANY  
PREPARATION OR ANY ADMIXTURE THEREOF

Register No.

Name and description of licensed vendor.

Locality of shop.

Whereas ..... son of ..... has s tressed to pay the sum of Rs ..... for the right of selling hemp drugs (bhang) or any preparation or any admixture thereof in retail at ..... during the term of ..... and has paid into the Government Treasury at ..... the sum of Rs. .... being one-sixth of such sum.

Therefore, the Deputy Commissioner hereby grants the said ..... hereinafter called the licensee, a licence to sell hemp drugs (bhang) or any admixture thereof in accordance with retail at ..... during the terms above specified and subject to the conditions hereinafter stated The licence **granted** personally to ..... hereinafter named, and is not transferable.

In the event of his dying during the currency of licence, it shall immediately lapse.

This licence is valid subject to the provisions of the Delhi Excise **Act**, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Signature of licensee

Deputy Commissioner

**Conditions of Licence**

1. The balance of fee due by the licensee in respect of this licence shall be paid in equal monthly instalments commencing from ..... 20... Each instalment shall be paid on the first day of the month in respect of which it has to be paid and is due.
2. (i) The licensee shall, for the purpose of selling hemp drugs, under this licence maintain a shop at ..... in ..... and nowhere else, nor shall he sell hemp drugs or any preparation or admixture thereof under this licence elsewhere than at such shop.
- (ii) so long as he holds this licence, he shall keep at the shop above named supply of hemp drugs for sale to the public;
- (iii) the licensee shall sell hemp drugs to anyone offering to pay ready money for the same.

*Note :* The number of instalments will be **here entered** according to the term. if the licence is being granted for the whole year, then **the payment shall** be made in ten *equal* instalments commencing from April 1st 20

Signature of licensee

Deputy Commissioner

**FORMS L-28, L-28F, L-29, L-29F**

(Refer rules 32 &amp; 66(16), (17)1

**LICENCE FOR CONSUMPTION OF LIQUOR "ON" THE PREMISES IN A CLUB**

1. Category of licence
2. Registration No
3. Name and style of the Club
4. **Constitution of the Club:**  
**Company/Co-operative Sodety /Society /Partnership/Proprietorship**
5. **Names of the Directors/Secretary/President/Partners/Proprietor**  
.....
5. Address of the Club .....
6. Address of **godown, if any** .....
7. Hours of sale .....
8. Licence fee .....
9. Date °tissue .....
10. Period **for which licence is valid** .....

**Conditions:**

This licence is granted subject to the provisions of the **Delhi** Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Licensing Authority

**RENEWALS**

Period	Amount of fee <b>deposited</b>	<b>Challan no.</b> and date
.....	.....	.....

**Signature of Renewing Authority**

**FORM L40**

(Refer rules 32 &amp; 20(I1)(bn

**LICENCE FOR POSSESSION OF LIQUOR AT HOME IN EXCESS OF INDIVIDUAL POSSESSION LIMIT**

<b>Stamp size</b>	<b>S. No. Permit No.L-32/</b> .....
	<b>Date of issue</b> .....
	<b>Valid up to</b> 313.20 .....
<b>Photo</b>	<b>Name</b> .....
	<b>Father's/husbandisname</b> .....
	<b>Occupation</b> .....
	<b>Address</b> .....
	<b>Quantity in Litres</b> .....
	Indian Liquor Foreign Liquor Wine Liqueur Beer Cider .....

*Conditions:*

This licence is granted subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Signature of licence holder

Deputy Commissioner

*Conditions:*

1. The licence is not transferable.
2. The licence shall be valid for the premises for which permission has been granted.
3. The licence may be withdrawn, suspended or cancelled at any time by the Deputy Commissioner for reasons to be recorded
4. The licence may be renewed from year to year ending 31st March following on payment of prescribed fee.
5. The licence holder shall purchase the stock of liquor only from authorised sources in Delhi.
6. The possession is for self/family consumption and not for sale.
7. The violation of the conditions will not only lead to the cancellation of the licence but may also attract the penal provisions of the Delhi Excise Act, 2009 and the rules framed thereunder for illegal vending of liquor.

Stamp Size

Photo

FORMS L-31, L-32. L-33, L-34, 1-35

(Refer rules 32 & 82)

**LICENCE FOR WAREHOUSE FOR STORAGE OF INDIAN LIQUOR/FOREIGN LIQUOR/COUNTRY LIQUOR/DENATURED SPRIT/RECTIFIED SPIRIT**

The under mentioned premises belonging to Shri/Sarvashri ..... of ..... (the licensee are hereby licensed subject to the provisions of the Delhi Excise Act; the Rules framed thereunder and any orders issued, as a Warehouse for the storage of Indian Liquor/Foreign Liquor on which duty has/has not been paid.

- I. Situation and description of the premises.
2. The licence is granted to Shri/Sarvashri..... who has/have paid the prescribed licence fee..... It is not transferable to any person and will remain in force ..... unless revoked, until 31st March.....
3. The licence holder shall be held responsible for the safe custody of the liquor and for the observance of law.
4. Minimum stock as specified should be maintained.
5. The packages shall be stocked in the warehouse in such manner as the Assistant Commissioner may direct so as to facilitate inspection from time to time.
6. The licence holder shall maintain such stock books as may be prescribed/specified by the Excise Commissioner so as to enable any easy check to be made that the provisions of the excise law and the conditions of the licence are being satisfactorily complied with by the licence holder.

7. The licence shall cease to be **valid** whenever there is a change in the constitution of the firm.
8. That the licensee shall receive the payment from his clients in the manner approved by the Excise Commissioner for the purpose.
9. This licence may be revoked or suspended or its renewal may be refused If any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out or for violations of (i) terms and conditions of the licence of (ii) the rules governing the licence or (iii) any direction issued by the Excise Commissioner.

**Conditions:**

This licence is valid subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by *the* licensing authority from time to time.

Date \_\_\_\_\_ Excise Commissioner

## Renewal of the Licence

<i>Date</i>	<i>Year for which renewed</i>	<i>Signature of Excise Commissioner</i>

**FORM L-36***(Refer rules 32 & 1221***LICENCE FOR THE SALE OF INTOXICATING SPIRITUOUS PREPARATIONS**

Licence no ..... Date.....

Licence for the sale of intoxicating spirituous preparations mentioned on the reverse is granted to Shri ..... proprietor/ manager of M/s. .... having place of business at ..... **for the period from** ..... **to 31st March, 20** ..... **on** payment of annual fee of **Rs.....** paid into the treasury on.....

This licence is granted subject to the Delhi Excise Act, 2009; the Rules framed thereunder and to the terms and conditions specified below.

Description of the licensed premises.....

Dated ..... Licensing Authority

**Conditions:**

1. On the termination or the cancellation of the licence, the licensee shall surrender the licence, stock and account books to the competent authority. The Licensing Authority may, after such enquiry as may be deemed necessary, direct any licensee to whom the stock is transferred, to pay such price of the stock, as he/it may deem fit. The stock, unfit for human consumption, shall be liable to destruction at the cost of the licensee whose licence is terminated or cancelled.

2. The licensee shall permit the excise officer, to enter the premises and examine the stock and accounts connected with the licence.

3. The licensee shall not import from other States any intoxicating spirituous preparations except under an import permit granted by the Licensing Authority. Such an import permit shall, however, not be necessary in case supplies of intoxicating spirituous preparations are obtained in bond, from a licensed manufactory or bonded

warehouse in accordance with the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956.

4. As soon as the consignment of the intoxicating spirituous preparations is received by the licensee, he shall inform the Licensing Authority, who shall depute an officer of the Department to check and verify the contents with the pass covering the consignment. The licensee shall then enter the receipt in his sales register before making sale.

5. The licensee shall maintain all permits, passes and copies of the prescriptions and produce them before the inspecting officer in order to enable him to check the receipts and sales of such preparations.

6. The licensee shall keep the stock of such preparations separately at the licensed premises and nowhere else.

7. The licensee shall maintain accounts in the prescribed form and shall submit the prescribed returns monthly.

8. The licensee shall not possess and sell any intoxicating spirituous preparations except the following:—

Name of intoxicating  
spirituous preparations

Quantity allowed to be possessed  
and sold during the year

### FORMS L-15/3.-15F

(Refer rides 32 & 66(9)1

1. Registration No.
2. Name of the hotel
3. Constitution of the licensed firm/Co.
4. Name(s) of the proprietor/partners/  
Director(s)
5. Address
6. Whether holds L-15F or not
7. Flours of sale
8. Details of license fee (TR No., date  
and amount)
9. Date of issue
10. Period for which license is valid

This licence is valid subject to the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

#### DETAILS OF RENEWAL

<i>Period</i>	<i>Details offer (TR. no., <b>date</b> and amount)</i>	<i>Signature and seal of the Renewing Authority</i>	<i>Period</i>	<i>Details of fre (TR. no., <b>date</b> and amount)</i>	<i>Signature and seal of the Renewing Authority</i>



## FORMS L-17/L-17F, L-18/L-18F, L-19/L-19F, L-21/L-21F

(Refer rules 32 &amp; 66(11))

## LICENCE FOR SERVICE OF INDIAN LIQUOR AND FOREIGN LIQUOR FOR CONSUMPTION "OFF" THE PREMISES IN INDEPENDENT RESTAURANT

1. Category of licence
2. Registration No.
3. Name of the restaurant
4. Constitution of the licensee firm/Co.
5. • Name(s) of the proprietor/partners/  
director(i)
6. Address
7. Address of godown, if any
8. Hours of sale
9. Details of license fee (TR No.,  
*date* and amount)
- 10. Date of issue
11. Seat covers approved
12. Period for which license is valid

This licence is valid subject to the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

## DETAILS OF RENEWAL

<i>Periods</i>	<i>Detail set fee (FR. no., date and amount)</i>	<i>Seat covers</i>	<i>Signature and seal of the Renewing Authority</i>	<i>Period</i>	<i>Details of let (TR. no., date and amount)</i>	<i>Seat covers</i>	<i>Signature and seal of the Renewing Authority</i>

## FORMS L-22/1--22F

(Refer rules 32 &amp; 66(13))

1. Category of Licence : L-22 (Retail vend of Indian Liquor  
in duty free shop for consumption  
"off the premises)
2. Registration number
1. Name of firm/Individual
4. Name of the director/proprietor/ partner :
5. Address
6. Hours of sale
7. Licence fee

8. Validity upto

9. Date of issue

*Conditions:*

This licence is valid subject to the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

*Special Conditions:*

4. That they shall only make sale to passengers in transit or going out of India.
5. That the entire sale shall be against foreign currency.
6. That cash memos/vouchers shall be in the name of the passengers with ticket No. and other particulars.
7. Monthly sale statement should be submitted by the 5th day of the month following to which it relates.
8. That they will procure the Indian Liquor direct from the distillery or against import passes issued by the excise office.

**FORM 147**

*(Refer rules 32 & 66(19)I*

**LICENCE FOR HOTEL MANAGEMENT INSTITUTE FOR KEEPING LIQUOR FOR  
THE PURPOSE OF TRAINING**

LicenceNo. ....

Validity .....

1. Category of licence

2. Licence No.

3. Name and address of the Hotel  
Management Institute/Teaching Institute

4. Name of the person authorised by the  
Institute with designation

5. Registration number allotted by  
Government/Any other number for  
recognition by the Government

6. Licence is valid up to

7. Licence fee

Rs.50,000/-

8. Quantity of liquor allowed in litres

Whisky

Rum

Gin

Vodka

Wine

Others

*Conditions:*

This licence is valid subject to the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

*Condition:*

1. The Institute must *be* recognized by the Government and in case the recognition is withdrawn the licence shall be deemed to be cancelled from that date.
2. The Institute must inform the Excise Department in case of de-recognition of the Institute within seven days and the balance stock should be surrendered to the Deputy Commissioner for disposal as per Excise Laws.
3. The liquor shall be used for teaching purpose only.
4. The liquor shall be purchased from licensed liquor vend only.
5. The licensee Institute must keep a true account of liquor purchased and used for teaching purpose on day-to-day *basis*.

**FORM P-1**

(Refer rule 15(1)1

Book No. .... S. No. ....

**IMPORT PERMIT FOR RECTIFIED/DENATURED/SPECIAL DENATURED  
SPIRIT/ ABSOLUTE ALCOHOL**

Permit No ..... Date of issue ..... Valid up to .....

M/s to whom a licence in Form L-4/L-5 has been granted *for* the wholesale of rectified/denatured/special denatured spirit/absolute alcohol is hereby authorised to import from M/s rectified /d ertatured/special denatured spirit/absolute alcohol on the above noted premises as per details given below :

<i>Kind of spirit</i>	<i>Quantity in litres</i>	<i>Import fee</i>	<i>Amount of fee with challan No. and date</i>	<i>Remarks</i>

1. The above quantity of spirit shall be imported In one consignment and shall not be opened in transit.
2. Mode of transport : By truck/rail/ .....

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

Copy to :

1. Officer-in-charge (Excise), ..... Distillery.
2. Area Excise Inspector.
3. Concerned licence holder ..... /Delhi/New Delhi.  
Deputy Commissioner

**FORM P-2**

(Refer rules 33 79(2)1

**PERMIT FOR THE POSSESSION OF DENATURED SPIRIT IN THE LIMIT OF ONE  
TIME POSSESSION OF 10 (TEN) LITRES**No.P-2/Adhoc/ ..... Dated .....  
Valid up to .....

This permit authorizes the possession of denatured spirit up to the limit of 10 litres at a time in the premises herein specified under the Delhi Excise Act, 2009, and the rules framed therein:—

\_\_\_\_\_

\_\_\_\_\_

*Special Conditions:*

1. This permit authorizes the holder only for the possession and use of denatured spirit, rendered permanently and effectively unfit for human consumption and not for sale.
2. The permit holder may purchase denatured spirit from any L-27 licensee against entries in this permit.
3. Denatured spirit shall be kept in the premises specified above and shall be used only for the following purposes:  
.....
4. The permit holder shall maintain account of the use of denatured spirit in  
f.11.....r.0 farm•

<i>S. No.</i>	<i>Name of the place where denatured and address where Denatured spirit is used</i>	<i>Date and use of denatured spirit</i>	<i>Signature of Head</i>

This permit is granted subject to observance of the provisions of the Delhi Excise Ad, 2009, the rules framed thereunder, terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Assistant Commissioner

**FORM P-3**

(Refer rules 33 Cr 79(3)(dil

**PERMIT FOR THE POSSESSION OF DENATURED SPIRIT EXCEEDING THE LIMIT  
OF RETAIL SALE**

No. of permit ..... Date of permit .....

The permit authorises the possession of denatured spirit exceeding ten litres only in the premises hereinspecified, viz. .... and for the period from 20 ..... to 20 ..... is granted to ..... of ..... subject to *the conditions* prescribed under the Delhi Excise Act, 2009; Rules framed thereunder and the special conditions below :

*Special conditions:*

This exemption extends only to the possession and use of the holder of the permit not for sale of spirit rendered effectually and permanently unfit for human consumption. The permit holder may purchase denatured spirit from any licensed vendor or may remove such spirit from a licensed distillery. The spirit shall be kept on the premises specified above and shall be used only for the following purposes:—

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Dated ..... Deputy Commissioner

**FORM P-4**

*[Refer rules 33 & 81(4Na)1*

**PERMIT FOR POSSESSION OF SPECIAL DENATURED SPIRIT BY INDUSTRIAL MANUFACTURERS**

No. of permit ..... Date of permit .....

This permit is for authorising the possession of special denatured spirit ..... for the period from..... to ..... is granted to ..... subject to the provisions of Delhi Excise Act, 2009; the rules made thereunder and also the conditions mentioned from time to time.

Purpose for which special denatured spirit is allowed to be used:—

*Endorsement of renewal*

**RENEWAL**

Period

Fee

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM P-5**

*[Refer rules 3.3.6/1771*

**PERMIT FOR THE POSSESSION OF RECTIFIED SPIRIT EXCEEDING THE LIMIT OF RETAIL SALE**

No. of permit ..... Date of permit .....

This permit authorises the possession of rectified spirit in privileged quantities to be used in drugs, medicines or chemicals only at the premises 'herein specified viz: ..... or for purposes of teaching and research at an educational institution or homoeopathic chemist, practitioner or for manufacture and sale of homoeopathic medicines for the period from ..... to..... is granted to..... of..... in the district of..... subject to the conditions prescribed under the Delhi Excise Act, 2009, the rules framed thereunder and the special conditions below:—

*Special Conditions:*

- (1) The permit holder is authorized to possess rectified spirit for use in the manufacture of drugs, medicines and chemicals, except in the case of educational institution where rectified spirit shall be kept (or teaching and research purposes.

- (2) The permit holder shall not have in his possession more than ..... litres of rectified spirit. No sale of rectified spirit is permitted.
- (3) This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the Rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

Dated

**FORM P4**

(Refer rules 33 78)

**PERMIT FOR POSSESSION OF SPECIAL DENATURED SPIRIT BY INDUSTRIAL MANUFACTURERS**

No. of permit: ..... Date of permit .....

This permit authorizes the possession of special denatured spirit (ethanol-denatured *with* 0.2 percent crotonaldehyde and 4 grams of denatonium benzoate/denatonium sacchride per 100 litres of ethanol) to ..... at ..... for admixture with petrol for the period ..... to ..... subject to the provisions of the Delhi Excise Act, 2009, the rules framed thereunder and the conditions mentioned overleaf.

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to ti

Deputy Commissioner

*Special conditions :*

1. The total quantity of special denatured spirit stored in the said premises shall not exceed 18% kilo litres at one time.
2. The annual authorised possession limit of the permit holder has been fixed at 24,000 kilo litres;
3. The strength of special denatured spirit shall not be less than 60 degree over proof to which prescribed denaturants have been added.
4. It shall be the personal responsibility of the permit holder to ensure that the special denatured spirit imported/stocked by him contains prescribed denaturants in appropriate quantity.
5. The permit holder shall not obtain special denatured spirit from any source other than a distillery, without the prior approval of the Excise Commissioner.
6. No special denatured spirit shall be used in the premises for the manufacture of any substance other than that mentioned in the permit.
7. No special denatured spirit shall be removed from the premises without the prior sanction of the Excise Commissioner.
8. The permit holder shall comply with the directions of the Excise Commissioner/Deputy Commissioner as to the manner in which the special denatured spirit shall be stored and disposed of.
9. It shall be the personal responsibility of the permit holder to ensure that no attempt is made or allowed to be made which may have the effect of

**reducing the effectiveness of** denaturants or their quality in special denatured spirit or otherwise which would render the special denatured spirit reasonably potable.

10. The authorised excise officers shall have the authority to enter and inspect the premises.
11. No special denatured spirit shall be taken away from the premises by any person other than the duly authorized excise officer or under specific authorisation of the Excise Commissioner.
12. The keys of all vessels, which are required to be locked, shall be kept in the personal custody of the permit holder or any person duly authorized by him in writing with the prior approval of Deputy Commissioner.
13. Particulars of the quantity and strength of every consignment of specially denatured spirit must be entered in a book on the day of receipt. The book shall be accessible to the excise officers, who visit the premises and every pass, which accompanied special denatured spirit *received*, shall be available for comparison with the book by the excise officer concerned.
14. The permit holder shall notify to the Deputy Commissioner any loss of special denatured spirit, resulting from theft or any other reason whatsoever. No remission of refund of duty shall be allowed for such loss.

*Endorsement for Renewal*

### FORM P-7

*(Refer rules 33 & 126(2)1*

#### PERMIT FOR THE POSSESSION OF INTOXICATING SPIRITUOUS PREPARATIONS

No. of permit ..... Date of permit.. ..

Permit authorising the possession of intoxicating spirituous preparations in privileged quantities only in the premises herein specified viz ..... and for the period from ..... to 31st March, 20 ..... is granted to..... of ..... subject to the provisions of the Delhi Excise Act, 2009; the Rules framed thereunder and the conditions specified below:—

#### Conditions :

1. The permit holder may possess such of the intoxicating spirituous preparations and in such quantities as are mentioned below:-
2. The permit-holder shall use in one year only such quantities of intoxicating spirituous preparations as are mentioned against each.
3. The permit-holder shall, in regard to such matters as are not specifically prescribed, carry out the directions of the authority granting the permit or superior in rank.

4. The permit-holder shall keep up-to-date accounts of receipt and consumption of intoxicating spirituous preparations and in such manner as may be required by the authority granting the permit.
5. The permit-holder shall permit the excise officers to enter the premises and examine the stock and accounts connected with the permit.

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Dated

Deputy Commissioner

### FORM P-8

(Refer rules 33 & 1271)

#### PERMIT FOR THE IMPORT/TRANSPORT OF INTOXICATING SPIRITUOUS PREPARATION

Number of permit ..... Date of permit .....

Name of licensee .....  
(Registered Medical Practitioner)

Licensed to sell intoxicating spirituous preparations at.....  
In the ..... district, is hereby permitted to import/transport the  
intoxicating spirituous preparations as below from manufacturer/licensee at .....  
..... to his vend premises.

This permit is valid up to the ..... day ..... of .....20 .....

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

<i>Name of the intoxicating spirituous preparations</i>	<i>Quantity</i>	<i>Rate of duty to be charged before issue (Wang)</i>	<i>Remarks</i>

(To be prepared in duplicate, one copy to be given to the applicant)

### FORM P-9

(Refer rules 33 & 191)

#### PERMIT FOR THE IMPORT, EXPORT OR TRANSPORT OF LIQUOR FOR THE USE OF TROOPS

PERMISSION is hereby given for the removal of ..... litres of  
country liquor and ..... litres of Indian Liquor/Foreign Liquor/Country  
Liquor from the ..... distillery/brewery/winery/bottling plant to  
the office of the ..... *at*.....

It is valid up to

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner  
Delhi



**FORM P-10***[Refer rules 33 Cr 2001(a),***PERMIT FOR SERVICE OF LIQUOR IN DELHI AT UN-LICENSED PREMISES***(To be filled by the applicant)*

1. (i) *Name* of the applicant
  - (ii) Father/husband's name
  - (iii) Address/telephone/mobile No.
2. Whether individual/company/partnership firm /society etc.  
(Specify the status of the applicant)
3. (i) *Name* and complete address of the premises
  - (ii) Place where the function is proposed to be held
4. Occasion (specify if it is a marriage birthday etc.)  
also enclose a copy of invitation *card*, if available
5. Date and time of the function (specify the starting time as well as the ending time)
6. Approximate number of persons likely to be attended the function
7. (i) Quantity of liquor required. (Indian Liquor/Foreign Liquor, beer separately)
  - (ii) Details of the outlet from where the liquor has been purchased/is proposed to be purchased.
8. Date and number of TR-5

It is certified that the information given above is correct. It is further certified that the liquor to be served in the party would not exceed the quantity fixed by the competent authority and would be purchased from authorized sources in Delhi.

Signature of applicant

Date:

*For Office use only*

P-10 is granted for the *above* event The holder of *this licence is entitled* to procure the quantity of liquor specified in *this* licence from authorised sources in Delhi and is also authorised to possess, transport and serve this quantity of liquor for consumption of his guests at the premises/place specified above subject to the following conditions:

- (a) the applicant shall carry the bill in original issued by the retail liquor vend in Delhi from where the liquor has been procured;
- (b) the area where the liquor is to be served shall be screened off from public view;
- (c) liquor shall be served only to adults above 25 years in age.

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner  
Office Seal

(Refer rules 33 & 44(1)1

## Permit No. • ..... (Fee of Rs. 25,000/- per event of exhibition)

## 5. Details of brands and quantity

Deputy Commissioner

1. The holder of this permit is entitled to exhibit only those Indian Liquor/Foreign Liquor brands which are not registered in Delhi and quantity of liquor as specified against each brand in this permit.
2. The holder is also authorised to possess, transport and sample the above mentioned brands and quantity of liquor in Delhi.
3. This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

### DETAILS OF BRANDS AND QUANTITY AS APPROVED

(list as at serial no.5 of the permit)

[illegible]

**FORM P-12***(Refer rules 33 Er 1141***IMPORT/TRANSPORT /PERMTT FOR BHANG**

Permit No.....

Date of issue

Valid up to

M/s. ....  
 to whom licence in Form P-12 for retail vend of bhang and admixtures thereof has been granted is hereby authorized to import Mang through rail/road transport from M/s. .... as per details given below:

<i>Quantity of bison&amp;</i>	<i>Rate of duty</i>	<i>Amount of duty paid with Challan and date</i>	<i>Rentants</i>

*Note :* The above quantity of bhang shall be im one consignment and shall not be opened in transit.

Deputy CoMmissioner

Copy to:

1. The District Excise and Taxation Officer (Concerned District Excise and Taxation Officer from where Bhang has been imported)  
.....
2. The Area Excise Inspector
3. The contractor concerned

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Deputy Commissioner

**FORM P-13***!Refer rules 33 45<sup>d</sup> 441***APPLICATION FOR GRANT OF P-13 PERMIT**

1. Name of the hotel, restaurant or club and location of the premises where the party is proposed to be held
2. Name, address and telephone number of the host
3. Purpose
4. Date and timing of the party
5. Approximate number of persons to attend the party
6. Whether the host is the regular member of the club, in case the party is proposed to be held in a club, if yes, mention the membership number
7. If the entertainment programme is organized, mention the details
8. Date and serial number of T.R.S.
9. If the liquor of hotel, restaurant or club is not to be used, indicate the quantity and source of liquor (documentary evidence to be retained) Certified that

or

the above party has been fixed in our hotel, restaurant or club and the particulars given above are correct. Only authorized liquor shall be served after P13 is granted.

This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

Date

Signature of the representative

Name in Capital letters

Designation

FI *use only*

P-13 is granted for the above event

Dated

Deputy Commissioner

Official seal

**FORM P-14***Refer rule 331***PERMIT OF IMPORT OF LIQUOR**

Permit No. .... Indian Liquor/foreign Liquor Valid upto

Date of Issue .....

M/s

(Address) .....

to whom licence in Form L-1/L-1F/L-2/L-3 has been granted for the wholesale vend of liquor is hereby authorised to import on the abovesaid premises Indian Liquor/Foreign Liquor from M/s .....

<i>Kind of liquor</i>	<i>Strength</i>	<i>Quantity in proof litres/ in bottles</i>	<i>Quantity in bulk litres</i>	<i>Rate of import pass fee, Vasty</i>	<i>Amount of import pass fee paid with TR 5 No. and date</i>
1	2	3	4	5	6

- Notes :* 1. The above quantity shall be imported in ..... t and shall not be opened in transit.
2. Mode of Transport : By Truck/Rail
3. This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority from time to time.

**FORM P-15**

(Refer rule 331)

**TRANSPORT PERMIT**

Pass for the transport of all kinds of liquor from Licensed Premises

Transport Permit No. .... Order No. .... Date .....

This permit is issued for transport of liquor of the following description from the licensed premises of M/s. .... to the licensed premises of M/s. .... for possession and sale within Delhi. Valid upto .....

<i>S. No.</i>	<i>Description of liquor (Brands)</i>	<i>Quantity required Cases</i>			<i>BefdtNo. ;</i>	<i>Remarks</i>
<i>1</i>	<i>3</i>	<i>3</i>			<i>4</i>	<i>5</i>
					(Excise r)	
			.			
Total						

Notes :1. Not valid for dry days.

2. Transport passes are to be prepared in duplicate. One copy to be retained by the licensee.
3. Column no. 4 and if necessary, column no. 5 will be filled by the licensee from whose premises liquor is transported.
4. This permit is granted subject to observance of the provisions of the Delhi Excise Act, 2009, the rules framed thereunder; terms and conditions of licence and the instructions issued by the licensing authority front time to time

Signature of Inspector/  
Wholesale Licensee

Vehicle No. .... Cases ..... Invoice No. ....

Date ..... Time of issuance .....

Representative of the licensee

Godown India rge/Excise Inspector

• Note : Hologram Nos./Seamilised bar code to be mentioned overleaf.

No. of Holograms Affixed

S.No.  
From

S.No.  
To

Total Nos.

(Signature of Bond Manager/Incharge)

(Signature of Bond Inspector)

**FORM F-1**

[Refer rule 721]

**APPLICATION FOR LICENCE FOR DEALING IN DENATURED SPIRIT, SPECIAL  
DENATURED SPIRIT AND RECTIFIED SPIRIT**

1. Name of the applicant
2. Business address.
3. Residential address (s)

- Dated:

Signature of the Applicant  
with stamp, if any

[Refer rules 10(6) & (7)]

*Register to be Maintained by Every Person Holding License L-1, L-6 for the Wholesale and Retail Vend of Indian Liquor*

Month and date	All entries to be of quantities in litres							Signature and date of the Excise Inspector	No. and date of pass under	Name, address and licences
	Daily total of receipts									
No. and date of pass under which received	Imported whisky, rum, brandy and gin		Coloured rum made in India	Other spirits and liquor	Wine	Beer				
						ps.	4			
								10	11	12

All entries to be of quantities in litres							Remarks
Daily total of receipts							
Imported whisky, brandy, rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India	sq C a ci. cr.		Beer		
13	14	16	16	17	18	19	20

The monthly returns to be submitted to the Excise Inspector are the totals of columns 3 to 9 and 13 to 19 with the balance at the end of each month.

At the end of each day's business, the totals of the day's transaction should be entered in columns 13 to 19; the totals of the issue columns should be copied under the totals of the corresponding receipt columns 3 to 9 and the daily balance should then be entered under them in the receipt column.

### FORM F-3

(Refer rule 53(6))

**Account to be Maintained by Every Person Holding a Licence  
in Form L-6 for the Retail Vending of Indian Liquor.**

All entries to be of quantities in litres

Daily total of receipts										Daily total of issues		
Month and date	Name of L-1 licensee from whom received	Transport pass No. and date	Imported whisky, brandy rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India	Other spirits and liquors	Wine	&	Other	Imported whisky, brandy rum and gin	Whisky, brandy and gin made in India	Coloured rum made in India
					6	7	8	9	10	11	12	13
Daily Balance												

.....

Other spirits and liquors		Beer		Imported whisky, brandy, rum and gin		Coloured rum made in India	Other spirits and liquors		Beer		Remarks
		I	B								
14	15	16	17	18	19	20	21	22	23	24	25

The monthly returns to be submitted to the Excise Inspector are the total of columns 4 to 17 with the balance shown in columns 18 to 24 at the end of each month.

**FORM F4**

[Refer ruk 61(1)1]

## DAILY STOCK REGISTER OF LIQUOR IN THE LICENSED WAREHOUSE

Name of the distillery/bottling plant.....																	
	In-port pass No. and date	Quantity received		Quantity issued				Balance		Wastage							
		Dames bottle	Im	I	Transport pass No. and date	Dozen bottle		Doren bottle									
								a	IA							4	
								10	11	12	13	14	15	16	17	18	



FORM F-6

(Refer rules 66(6)0 & 79(5)1

Register to be Maintained by Every Person Holding Licence in Forms 1.-8 & L-27  
for Retail Vend of Countnl Liquor and Denatured Spirit

1	2	3	4	5	Quantityreceived			Issued		Parlieubus of the cash mesa <b>against which sold</b>	Balance		la A	7
					In dozen of bottles		Quail. lily in lines	No. of bottlessold (indozed			Dozen bottles			
					750 ad	375 nil		750 ntl	375 ml					

FORM F-7

(Refer rule 66(16)1

Register to be Maintained by Every Person Holding License L-26  
for Vend of Medicated Wines

No register is prescribed for detailed entries of stocks and sales, but each licensee must submit *at* the end of each month to the Excise Inspector of his **district a statement in** the following form showing sales during the month, viz :

Name of licensee ..... licensed at .....

Sales of medicated wines during the month of .....

Medicated wine	Number of bulk litres sold

FORM F-6

(Refer rule 79(4))

Register to be Maintained by L-27 (Retail Licensee  
of Denatured Spirit  
Receipt

1. Month and date
2. Opening balance
3. Name and address of L-5 wholesale dealer from whom recieved
4. Pass No. and date
5. Quantity in litres
6. Progressive total

## Issue

7. Name and address of the purchaser
8. Occupation or trade
9. Quantity issued
10. Price charged
11. Signature of the purchaser
12. Balance

**FORM F-10***(Refer rule 76(9)1*

*Register to be Maintained By L4 and L-5 (Wholesale Licensee of Rectified or Denatured Spirit Respectively*

## Receipts

1. Date and month
2. Name and address of the distillery from where received
3. Pass no. and date
4. Quantity in litres
5. Rate fixed
6. Progressive total

## Issue

7. Pass no. and date
8. Name and address of the dealer L-27 or L-28 (retail) to whom issued.
9. Quantity in litres
10. Price charged
11. Balance at the close of the month
12. Signature of the purchaser
13. Remarks

**FORM F-11***(Refer rule 129(1)1*

**MONTHLY STATEMENT OF INTOXICATING SPIRITUOUS PREPARATIONS TO  
BE SUBMITTED TO THE DEPUTY COMMISSIONER**

Name of the Licensee

<i>Name of the month</i>	<i>Total quantity of intoxicating spirituous preparations in hand at the close of the preceding month</i>	<i>Total quantity received during the month</i>	<i>Told quantify sold during the month</i>	<i>Balance in hand at the close of the month .</i>	<i>Rantaks</i>

Signature of licensee

Date

(To be submitted by the 7th of the following month)

**FORM F-12**

(Refer rule-61)

Book No. ....

S. No. ....

**IMPORT PERMIT FOR INDIAN LIQUOR / FOREIGN LIQUOR**

Permit No. ....

Date of Issue ..... Valid upto .....

M/s..... to whom a licence in Form L.... has been granted for the wholesale trade of Indian Liquor/Foreign Liquor/Country Liquor is hereby authorized to import on the abovesaid premises India Liquor/Foreign Liquor/Country Liquor from M/s ..... as per details given below:—

<i>Kind of foreign liquor/beer</i>	<i>In case of Indian/Liquor/ Foreign Liquor/Country Liq its strength</i>	<i>Quantity in proof litres/in bottles</i>	<i>Rate of duty/</i>	<i>Amount of duty paid with challan No. and date</i>	<i>Remarks</i>

Notes: (1) The above quantity shall be imported in one consignment and shall not be opened In transit.

(2) Mode of transport: By truck/rail/air .....

Signature of permit issuing authority

**FORM F-13**

(Refer rule 6)

**IMPORT PERMIT FOR COUNTRY LIQUOR**

No. of permit.....

Date of permit.....

M/s..... licensed to sell Country Liquor wholesale at ..... in Delhi is hereby permitted to import one consignment of liquor as below from the ..... to his licensed premises (Warehouse) ..... by road in truck ..... This permit is valid up to the ..... day of .....

(.....)

Signature of the officer granting the permit

<i>Description of country liquor</i>	<i>Strength of country liquor</i>	<i>Quan By in</i>	
		<i>Dozen bottles (in figures and words)</i>	<i>Bulk litres (in figures and words)</i>

**FORM F-14**

(Refer rule 911)

**REGISTER CONTAINING THE NAMES AND OTHER PARTICULARS OF  
EMPLOYEES IN THE WAREHOUSE**

(To be maintained by the Officer-in-charge)

Name of licensee with address .....				
S. No.		Age	ce	Employed as

**FORM F-15**

(Refer rule 61)

**TRANSPORT PASS FOR RECTIFIED/ DENATURED  
SPIRIT/ ABSOLUTE ALCOHOL**

Pass. No. ....

Date of Issue of pass

..... Valid up to .....

M/s. ....

..... Who is a holder of licence in form

L ..... is hereby permitted to transport, for retail sale/consumption, rectified /denatured spirit/absolute alcohol from the licensed premises of M/S..... on the above-said address, as per details given below.-.

kind of spirit	Quantity (in litres)	Rate of duty ,	Amount of duty paid with challan No. and date	Remarks

1. Mode of transport: truck/tempo/

2. This pass is valid only for 3 days unless: extended.

Signature of the permit issuing authority

**FORM F-18**

(Refer rule 61)

**TRANSPORT PASS**

Book No. ....

Date of issue .....

Serial no. ....

Country Liquor vend

M/s Shri ..... licensee is hereby authorized to obtain the under-mentioned quantity of Country Liquor from the Warehouse of M/s. .... situated at ..... and transport the same to his licensed vend premises at .....

S. No.	Type of Country Liquor	Quantity in		Special duty paid in figures and words)	Rate of duty
		Dozen (In figures and wordi)	Bulk litres (in figures and words)		

- Notes**
- (1) The Country Liquor shall be transported by road.
  - (2) This pass is valid for three days unless extended.
  - (3) The pass-holder shall obtain the necessary transit note from excise officer, Warehouse.

Signature of Assistant Commissioner

#### PART-II

The above mentioned quantity of country liquor has been issued in my presence.

Date.....

Time ..... Signature of Excise Officer Warehouse

FORM F-17

**'Refer rule 61**

#### TRANSPORT PASSES OF INDIAN LIQUOR AND FOREIGN LIQUOR

Pass No ..... Book No.....

Dated .....

For the transport/export of liquor of the following description from the premises of ..... licensed for the sale of Indian liquor/Foreign Liquor to the premises of ..... licensed for the sale/possession of ..... in the ..... on the authority of permit No..... dated ..... granted by ..... valid up to .....

S. No.	Kind of Liquor	Quantity in terms of quart/bottle equivalent to 750 nil.	Strength	Description of vessel
(1)	(a) Indian Liquor (b) Foreign Liquor (c) Country Liquor			

(1) Mode of transport : truck/tempo

2) This Pass is valid only for 3 days.

Signature of licensee

Signature of Excise Inspector

**Note:** This permit shall be in triplicate. One copy shall be retained in the office of issue, another given to exporter or transporter and the third copy in the care of exporter be sent to the Collector of the district of destination.

**FORM F-18**

(Refer rule 79(6)1

SI. No. .... Dated .....

Pass for the transport of denatured spirit/special denatured spirit from the licensed premises/godown, licensed premises of the person holding licence for the sale of denatured spirit/special denatured spirit.

Name of the licensee.. ..		Licensed at - .....		Godown situated at ...- .....	
SerialNo.	Date	Quantity of spirit transported		Transported	
		No. of drums	Bulk litre	From	To
				N 5	

Signature of the licensee

**Notes** This form shall be printed in duplicate having printed serial number in

- (1) column 1.
- (2) The name of the licensee, as well as the place of the licensed premises and godown shall also be printed.
- (3) Original copy shall accompany the consignment while second copy shall be kept **at the** place of issue.
- (4) In **case** any form gets spoilt both the copies shall be kept intact and produced for inspection whenever asked for.

**FORM F-19**

DIARY OF OFFICER-IN-CHARGE WAREHOUSE

(To be maintained by the Officer-in-charge of each Warehouse in duplicate)

Name of the Officer-in-charge

Name of the licensee

S. No.	Date	Brief account of the work in the Warehouse	Remarks by the Assistant Commissioner/Deputy Commissioner visiting the Warehouse

**N.B.:** One copy shall be retained by the Officer-in-charge and the other copy shall be forwarded to the Assistant Commissioner/Deputy Commissioner every fortnight.

**FORM F-20***I Refer rule 77(2Xe)J*

**APPLICATION FOR LICENCE OF WAREHOUSE FOR THE STORAGE OF INDIAN  
LIQUOR/FOREIGN LIQUOR/COUNTRY LIQUOR UNDER  
THE DELHI EXCISE RULES, 2010**

The Excise Commissioner,  
Delhi.

Sir,

I/We ..... residing at .....  
request that I/We may be granted a licence for the use of my/our premises described  
as accompanying.

Overleaf as a Warehouse during the year ending 31st March, 20..... may be  
renewed ..... for.....

2. I/We agree to abide by the terms and conditions of the licence which may be  
granted/ renewed.

3. I/We have verified that the surety/sureties specified in the bonds/in case of  
renewal executed by me/us in form ..... (s) under  
rule ..... is/are above and is/are solvent.

5. I/We hereby declare that no excise licence previously held by me/us has been  
revoked or suspended or has failed to be renewed owing to a breach of the Act and/or -  
rules governing the grant of excise licence.

**6. Description of premises are as under:—**

<i>Description of each main division or sub-division of the Warehouse</i>	<i>Distinguishing letter or number of letter and number M<sup>e</sup> each</i>	<i>Detailed description of each</i>	<i>Purpose of each</i>
---	--	---	------------------------

1. Situation

2. Area and total storage capacity.

3. Varieties of dutiable goods to be stored.

4. Quantities of each variety of such goods stored during the previous year.

5. Estimated quantity of each variety of such goods to be stored during the  
period of licence applied for.

I/We declare that to our knowledge, the information furnished herein is true **and  
complete.**

**Signature of the Applicant(s)**

Place.....

Date.....

**FORM F-21***(Refer rule 1251)*

**APPLICATION FOR THE GRANT OF A LICENCE FOR THE SALE OF  
INTOXICATING SPIRITUOUS PREPARATIONS**

1. Name of the applicant

2. Father's name

3. Resident of

- (1) House No.
- (2) Ward
- (3) Police Station
- (4) Delhi/New Delhi
4. Brief history of the previous business.
5. Locality of the premises to be licensed (Full particulars to be given).
6. Name of the shop or establishment (whether firm, society, partnership or company)
7. Details of the sales of intoxicating spirituous preparations made during the three years prior to application.
8. Particulars of the intoxicating spirituous preparations for which a licence is required and quantity of each such preparation.

I do hereby declare that I shall abide by the law in force in respect of the import, export, transport, possession and sale of intoxicating spirituous preparations.

Signature of the applicant

Dated ..... 20 .....

(This application is to be submitted to the Deputy Commissioner).

### FORM F-22

#### APPLICATION FOR THE TRANSPORT PERMIT OF DENATURED SPIRIT/RECTIFIED SPIRIT

The Assistant Commissioner  
National Capital Territory of Delhi, L and N Block,  
Vikas Bhawan, New Delhi

Sir,

I/ We hold a possession permit in Form P-3/P-5 and licence in Form L-27 as per details given below:-

1. Name and address of the permit holder, telephone/mobile No., if any:-  
.....  
.....
2. Permit/licence No.....
3. Possession limit of the permit/licence holder .....  
(a) Annual assessed requirement.....  
(b) One time possession limit .....
4. Details of the stock with the permit holder/licence .....
5. Details of last transport permit issued with pass No., **date and quantity**  
.....
- 6. Quantity of denatured spirit applied for (both in figures and words)**  
.....
7. Name of the wholesale licensee  
*from whom the spirit* is to be drawn :  
Name of the person who received the transport permit, i.e. the whole sale dealer or any representative :



It is requested that we may be granted a transport permit for .....  
litres of denatured spirit.

Signature of the permit/licence holder  
with full address

Description of licensed premises  
Supplementary conditions, if any

### ENDORSEMENT FOR RENEWAL

This licence is hereby renewed on the conditions hereinbefore stated for the period  
stated below:—

Period from ..... to ..... Fee.....

Deputy Commissioner

### FORM F-23

#### APPLICATION FOR RENEWAL OF (P-2, P-3, P4 AND P-5, P-6 POSSESSION PERMIT) AND L-1 L-5; L-27; AND L-28 LICENCES

1. Name of licence/possession permit holder  
Address of business premises
2. Total consumption of spirit during  
the preceding year showing receipt  
and consumption/sale of spirit month  
wise as per stock register duly verified  
by the Excise Inspector should be enclosed.
3. Whether the prescribed renewal fee  
has been paid (Original receipt in  
form F.R.S. for payment of renewal  
fee from the S.O. accounts should be  
enclosed).  
Original receipt No.  
Date  
N.B. Application to be accompanied by  
Licence/possession permit.

Signature of the applicant  
with stamp

II. Recommendation of the Assistant Commissioner (Spirit)

III Order of the Deputy Commissioner

**FORM F-24****APPLICATION FOR GRANT OF POSSESSION PERMIT IN FORM P-3 (FOR DENATURED SPIRIT), P-5 (FOR RECTIFIED SPIRIT/ABSOLUTE ALCOHOL), P-6 (FOR SPECIAL DENATURED SPIRIT)**

1. Name of the applicant : .....
2. Father/husband's name • .....
3. Residential address: .....
4. Business address • .....

**N.B. :** Attested copy of house tax/rent receipt/proof of lawful possession of premises should be attached.

5. Trade/occupation/profession of the applicant • .....
6. Whether the applicant is already engaged in any manufacturing industries, if so, the location of premises and the nature of trade : .....
7. Whether the applicant is registered under the Shops Establishment Act, if so, attested copy to be filed : .....

**N.B. :** If the applicant is registered with the Commissionerate of Industries, the application should be accompanied by their recommendation indicating the actual one time and annual requirement, and the remaining columns of this form may be left blank but the aforesaid requirement should be enclosed.

9. Whether the applicant is registered with value added tax department, if so, state the number: .....
10. Whether the applicant is payer of income-tax, if so, his permanent account No. • .....
11. Type of permit P-3 for denatured spirit, P-5 for rectified spirit (delete whichever is not applicable)
12. Annual quota and one time limit required, state separately for rectified spirit, absolute alcohol, denatured spirit
- 13 Address of premises to be used for manufacturing purposes: documents as in column 4 above should be attached, however, the premises for the purpose of this column are the same as for col 4 this space may be left blank.
14. Nature: whether proprietorship/partnership/society/ company, if partnership an attested copy of the partnership deed on rupees three stamp papers; if private limited company; copy of memorandum and articles of association; if society, copy of bye laws and list of members should be enclosed.
15. Any other information considered relevant.

Place :

New Delhi/Delhi

Dated

Signature of the applicant

Stamp

**N.B.** An affidavit should be attached covering the following points **from the**, applicant and where relevant from each partner:

- (1) That I have not been declared insolvent by any court of law in India and am not below 25 years.
- (2) That I have not been convicted by a criminal court for any non-bailable offence or of any offence punishable under any law relating to any tax payable during a period of five years preceding the date of application.
- (3) That I have not been convicted for any offence punishable under the Delhi Excise Act, 2009 or its predecessor Act; Narcotic Drugs and Psychotropic Substances Act, 1985 or the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, during a period of five years preceding the date of application.
- (4) That I am not interested, whether as proprietor; partner; employee; shareholder or agent in the business against whom any dues to the excise department in Delhi are outstanding.
- (5) Verification:  
Verified on this ..... day of ..... 20 .... that the contents of the above application are true and correct to my knowledge and nothing material has been concealed therefrom.

Applicant

### FORM F-25

[Refer rule 1291

#### REGISTER SHOWING THE ACCOUNT OF DAILY TRANSACTION OF EACH KIND OF INTOXICATING SPIRITUOUS PREPARATIONS

Name of Licensee

Particulars of the licensed premises

Number of licence.

Receipt					Issue		
Date	Opening balance	No. and date* , pees	Name of the licensee/ manufacturer from whom purchased	Quantity	No. and date of pass, ✓ any	Parti- CVOS of the purchaser	Quantity
Balance in hand (Quantity)		Initial of licensee			Remarks		

**Note :** Entries relating to each intoxicating spirituous preparation will be made on • a separate page.

**FORM F-26***(Refer rule 101)***APPLICATION FOR REMOVAL/CLEARANCE OF INDIAN LIQUOR/FOREIGN LIQUOR/COUNTRY LIQUOR FROM THE WAREHOUSE**

The Deputy Commissioner,

The Officer-in-charge,

I/We ..... apply (or leave to remove/ clear the under-mentioned Indian Liquor/Foreign Liquor from the Warehouse situated at .....

- |   |   |
|---|---|
| (1) Description of each kind of Indian Liquor/Foreign Liquor/Country Liquor proposed to be removed. | Name of Indian Liquor/Foreign Liquor/Country Liquor and quantity in both bulk and proof litres. |
| (2) Name and address of the person to whom to be supplied.  |   |
| (3) Cost of liquor..... In rupees..... in foreign currency concerned.                               |   |
| (4) Particulars of Exemption Certificate issued by the Ministry of External Affairs                 |   |

Dated ..... Signature of the licensee.

I hereby certify that the consignment has been issued only after verifying Exemption Certificate of Ministry of External Affairs vide their authority no..... for the use of the Officer-in-Charge of the Warehouse :—

No ..... dated .....

- (i) Total no. of cases.
- (ii) Quantity of Indian Liquor/Foreign Liquor/Country Liquor in bulk as well as proof litre.

Dated ..... Officer-in-Charge

**FORM F-27****TRANSIT NOTE**

Book No. ....

Serial No. ....

1. Time of issue of stock from the Warehouse
2. No. and date of transport pass
3. Truck/tempo/vehicle No.
4. Name of the driver of the tempo/truck/vehicle
5. No. of bags/crates carried
6. No. of bottles in dozens/bulk litres
7. Name of the licensee's representative escorting the truck/tempo
8. Name and place of the vend
9. Signature of the licensee or his representative
10. Signature of the Warehouse licensee or his representative.

Countersigned

Office-in-charge, Warehouse

*For use of the vend*

1. The above noted stock has been received and duly entered in the stock register being maintained at page no.....
2. Time of receipt of stock
3. Quantity received

Signature of the Country Liquor Vend  
licensee or his representative

*(To be returned to the officer-in-charge warehouse)*

1. The above noted stock has been received and duly entered in the stock register being maintained at page no.....
2. Time *of* receipt of stock
3. Quantity received

Signature: T:k9f4tw Inspector

## STATEMENT OF TRANSPORT PA91,S

S. No.		Transport pass No. and date	Nsune of the pass-holder	Quantity in				issued in		Transit note No. and date	
				B.L.	Dozen			B.L.	Dozen		
								10		11	12

FORM P-29

DAILY STOCK REGISTER OF COUNTRY LIQUOR IN THE WAREHOUSE

3	RECEIPTS					ISSUE				
	No. and date of the consignment Export Pass No. and date issued by the excise authorities of exporting . State	Covering Pass Na and date issued by Delhi Excise Department	Darren			Transport Pass No. and date	li	Dozen		Bulk litres
			1	1				1		
WASTAGE			DESTRUCTION				BALANCE			
Doan			Doan				Dom			
1	1		Breakage	to	.t	Samples	:n	1		.12
N.	In	go								
9			10				11		12	

FORM F-30

[Refer rule 61(1)]

DAILY SALE REGISTER

Date	Name of the Warehouse	Total sale in			Price per bottle	Cask memo No.	Total sale proceeds
		bulk litres	dozens	bottles			

FORM F-31

[Refer rule 76(8)]

MONTHLY RETURN OF PAYMENT OF PERMIT FEE AND RECEIPT AND SALE  
OF DENATURED SPIRIT/SPECIAL DENATURED SPIRIT

(To be submitted to Assistant Commissioner by the licensed vendors  
not later than 7th of every month)

Name of the licence..... Licensed at.....

For the sale of .....

<i>Month/date</i>	<i>Quantity</i>	<i>Permit fee paid</i>		<i>No. of import Passes/pass</i>	<i>Quantity sold</i>	<i>Remarks</i>
		<i>T.C.</i>	<i>Dated and No.</i>			
1	2	3	4.			
<i>Total for the month :</i>						

Signature of licensee

Checked and entered in the register in form F-31 at serial No. .... page .....

**FORM F-32***(Refer rule 76(10)1*YEARLY RETURN OF PAYMENT OF PERMIT FEE, RECEIPT AND SALE OF  
DENATURED SPIRIT/SPECIAL DENATURED SPIRIT*(To be submitted to the Assistant Commissioner by licensed vendors  
not later than 15th April, each year)*

Name of the licensee

Licensed at .....

for the sale of .....

<i>Month (Apr 7 to March)</i>	<i>Total quantity of denatured spirit/special denatured spirit</i>	<i>Details of payment V permit fee</i>	<i>Total quantity sold during the month</i>	<i>Balance</i>
1	2	3	4	5
<i>Total :</i>				

Remarks by the Assistant Commissioner

Checked with the monthly statement in Form F-31 received from the licensee with  
the following variations, if any.

Excise Clerk

The statement has been personally checked by me with the monthly statements in  
Form F-31 and entries in the register in form and the treasury challan in respect of  
payment received from the treasury and I am satisfied/not satisfied for the reasons as  
under.

Superintendent of Excise

**FORM F-34**

[Refer rule 47(6)1

**PERSONAL BOND WITH SURETY BOND**

**(To be executed by the highest bidder in auction)**

Whereas M/s. ....  
bid at an auction under rule 48 of the Delhi Excise Rules, 2010 in order to get a licence in form ..... has been required to and deposited a sum of Rs. .... And whereas the aforesaid M/s ..... has also been required to furnish a personal bond with a surety bond conditioned on taking all requisite action to complete all formalities required for granting a licence in form ..... within seven days from the date of communication of acceptance of his bid.

Now, therefore, the aforesaid M/s. ....  
(hereinafter known as the bidder) and M/s .....  
(hereinafter known as the surety) hereby bind themselves jointly *and* severally to the President of India and agree that the aforesaid bidder shall take all requisite actions to complete all formalities required for the grant of a licence in form ..... within seven days from the date of the communication of acceptance of his bid and that if he does not do so, all deposits made by him shall stand forfeited to the President of India and that a further sum of Rs. .... shall also stand forfeited to the President of India.

It is also declared that this bond is given under the orders of the Government for the performance of an act in which the public are interested.

Witnesses :-

1. Signature ..... Signature .....  
Name and address ..... Name of the bidder .....  
Stamp of the firm represented  
by the bidder
2. Signature ..... Signature .....  
Name and address ..... Name of surety and complete address



**FORM F48**

(Refer rule 1281)

**PASS FOR THE EXPORT/TRANSPORT OF INTOXICATING  
SPIRITUOUS PREPARATION**

Pass No. .... Dated .....

For the export/ transport of the intoxicating spirituous preparations from the  
premises of ..... at ..... to the premises of  
M/y. .... on the authority of permit No. ....  
date ..... signed by the competent authority of ..... District.

S. No.	Natneof pr on	Batch No.	No. of containers	Quantity	Strength	Proof litres contents	Rate of duty
Amount of duty		Remarks					

Deputy Commissioner

This pass is valid up to .....

*The Licensee shall not open the bulk unless it has been checked by excise officer.*

(To be prepared in triplicate-one part will accompany the consignment, another will be sent to the Excise Office of the district issuing the permit against which supply is being made, the counterfoil to be kept by the office issuing this pass).

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REV-1) DEPARTMENT  
DELHI SECRETARIAT, I.P. ESTATE, NEW DELHI-110002

No.F.12(1)/Fin.(Rev.-I)/2017-18/DS-VI/ 849

Dated

30/12/17

NOTIFICATION

No.F. 12(1) /Fin.(Rev.-I)/2017-18/ :- In exercise of the powers conferred by sub-section (1) of section 81 of the Delhi Excise Act, 2009 (Delhi Act 10 of 2010), the Lt. Governor of the National Capital Territory of Delhi hereby makes the rules to further amend the Delhi Excise Rules, 2010, namely:-

1. **Short Title and Commencement .-** (1) These rules may be called the Delhi Excise (Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Delhi Gazette.

2. **Amendment in rule 56 -** In the Delhi Excise Rules, 2010(hereinafter referred to as the principal Rules) in rule 56, for clause(a), the following shall be substituted, namely:-

" (a) he shall submit to the Deputy Commissioner the list of such intoxicants within thirty days from the expiry of the licence indicating therein the sale price of each brand. The Deputy Commissioner may allow him time, not exceeding fifteen days, for the disposal of such stocks to the existing licensees:

Provided that if he fails to submit the stocks list within thirty days from the expiry of licence, the Deputy Commissioner may allow him further time of fifteen days on making additional payment of 10% of the Excise Duty:

Provided further that if he fails to dispose off the stock within said fifteen days, the Deputy Commissioner may allow him fifteen days additional time to dispose off the stock on payment of 10% of the additional Excise Duty:

Provided also that no refund of duty, if paid, shall be allowed on stocks of liquor which are destroyed."

3. **Amendment in rule 154 -** In the principal Rules, in rule 154, -

- (i) in sub- rule (2), in the table relating to Licence Fees for Other Category of Licences, -

At S.No. 19, in the end of the table for entries,

\* Fee for service of liquor round the clock :

- (i) 5 Star - Rs. 30,00,000/-
- (ii) 5 Star Deluxe and above - 40,00,000/-
- (iii) Motels (Deluxe) - Rs. 20,00,000/- "

the following shall be substituted, namely:-

" 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."

- (ii) In sub- rule (4), in the table relating to Other Fees(Permit/Pass/Import/ Export), -

- (a) at S.No. 10 in column No. 5 for the existing figure "5000" against entry 1., the figure "7,500" shall be substituted.

(b) at S.No. 14 in columns No. 4 and 5, after entry (b) the following entries shall be inserted respectively, namely:-

	<p>"(c) Following fee shall be charged for export of liquor from Delhi to other states:-</p> <p>(i) Spirits (Whisky, Vodka, Rum, Gin, Brandy)</p> <p>(ii) Wine/Liqueur/Alcopop/ Mixed Alcoholic Beverages</p> <p>(iii) Beer</p>	<p>(i) Rs. 2.00 per bulk litre</p> <p>(ii) Rs. 1.00 per bulk litre</p> <p>(iii) Rs. 1.00 per bulk litre "</p>
--	---	---

(c) after S.No. 14, the following S.No. 14A, shall be inserted, namely:-

S.No.	Rule	Form of Permit/ Pass	Description	Fee (in Rs.)
"14A.	33(15)	P-15	Fee for transport permit for transport of liquor	Rs. 100/- per permit

(d) after S.No. 16, the following S.No. 17, shall be inserted, namely:-

S.No.	Rule	Form of Permit/ Pass	Description	Fee (in Rs.)
"17	66(11)		Additional dispensing counter in the licensed premises	10% of the licence fees per dispensing counter.

By order and in the name of  
Lieutenant Governor of the National  
Capital Territory of Delhi

(A.K. SINGH)

DEPUTY SECRETARY -VI(FINANCE)

No.F.12(1)/Fin.(Rev.-I)/2017-18/DS-VI 829

Dated 20/12/17

Copy to :-

1. The Pr. Secretary (GAD), GNCT of Delhi, Delhi Sectt., I.P. Estate, New Delhi with one spare copy for its publication in the Delhi Gazette Part -IV in today's date.
2. The Pr. Secretary to Lt. Governor, Raj Niwas, Delhi
3. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- ✓ 4. The Commissioner of Excise, Enti. & Luxury Tax, L -Block, Vikas Bhawan, I.P. Estate, New Delhi.
5. The Addl.Secretary (L&J), GNCT of Delhi, Delhi Sectt., I.P. Estate, New Delhi.
6. Guard File.
7. Website.

(A.K. SINGH)

DEPUTY SECRETARY -VI(FINANCE)

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27/7/15

**(TO BE PUBLISHED IN PART-IV OF THE DELHI GAZETTE EXTRAORDINARY)**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**FINANCE (REVENUE-I) DEPARTMENT**  
**DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110002**

No.F.12(4)/Fin(Rev-I)/15-16/ *dsr/507*

Dated *28/7/* 2015

**NOTIFICATION**

No.F.12(4)/Fin(Rev-I)/15-16/ :- In exercise of the powers conferred by sub-section (1) of section 81 of the Delhi Excise Act, 2009 (Delhi Act 10 of 2010), the Government of National Capital Territory of Delhi hereby makes the following rules to further amend the Delhi Excise Rules, 2010, namely :-

- (1) **Short Title and Commencement :** (i) These rules may be called the Delhi Excise (Amendment) Rules, 2015.
- (ii) They shall come into force on the date of their publication in the Delhi Gazette.

**2. Amendment in rule 154 – In the Delhi Excise Rules, 2010, in rule 154, -**

- (i) in sub-rule(1), in clause (b), for the words and figure "Rs. 5 lacs" the words and figure "Rs. 7.5 lacs" shall be substituted.
- (ii) in sub-rule(2), in the table relating to Licence Fees for Other Category of Licences -
  - (a) in column No.5 at S.No. 4, for figure "2,50,000" the figure "4,00,000" shall be substituted.
  - (b) in column No.5 at S.No. 17, for the existing entries, the following entries shall be substituted, namely:-

*6046*  
*24/7/15*

S.No.	Hotels and Guest Houses having rooms	Licence fee (in Rs.)
17.	Up to 25	82,500
	26 to 50	1,10,000
	51 to 100	2,20,000
	101 to 200	3,30,000
	201 to 300	4,40,000
	301 to 400	5,50,000
	401 and above	6,60,000
Note: The annual license fee shall be increased 10% every year, automatically.		

- (c) in column No.5 at S.No. 19, for the existing entries, the following shall be substituted, namely:-

*DECT*  
*27/7*  
*Return Excise*  
*27/7*  
*27/7*

S.No.	Category	Upto 75 covers (in Rs.)	Above 75 covers (in Rs.)
19.	Budget Hotels	4,40,000	6,05,000
	1 Star	4,67,500	6,87,500
	2 Star	5,77,500	7,97,500
	3 Star	6,32,500	8,80,000
	4 Star	6,87,500	9,35,000
	5 Star	8,25,000	11,55,000
	Above 5 Star	9,90,000	13,20,000
	Motels Deluxe	7,70,000	9,90,000
	Motels	6,60,000	8,80,000

24/2

	First Class	
		Note :The annual license fee shall be increased 10% every year, automatically.

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

"

S.No.	Having seat covers:	Licence fee (in Rs.)
21.	Up to 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 license fee shall be increased 10% every year, automatically.

"

- (e) in column No.5 at S.No. 23, for the existing entries, the following shall be substituted, namely:-

"

S.No.	Having seat covers:	Licence fee (in Rs.)
23.	Up to 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 license fee shall be increased 10% every year, automatically.

"

- (f) in column No.5 at S.No. 25, for the existing entries, the following shall be substituted, namely:-

"

S.No.	Having seat covers:	Licence fee (in Rs.)
25.	Up to 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 license fee shall be increased 10% every year, automatically.

"

2187

(g) in column No.6 at S.No. 38, for the existing entries, the following shall be substituted, namely:-

S.No.	Having membership	Licence fee (in Rs.)
38.	(a) upto 800	82,500
	(b) 801 to 1,500	1,10,000
	(c) more than 1,500	2,20,000
Note :The annual license fee shall be increased 10% every year, automatically.		

(h) in column 5 at S.No. 40, for figure "7,500", the figure and words "10,000 and the annual license fee shall be increased 10% every year, automatically."

By order and in the name of the  
Lieutenant Governor of the National  
Capital Territory of Delhi


( RAVINDER KUMAR )  
Deputy Secretary (Finance)

No. F.12(4)/Fin(Rev-I)/15-16/ d/s *22/7/15*

Dated: *22/7/15*

Copy to :-

1. The Pr. Secretary (GAD), Government of NCT of Delhi with one spare copy for its publication in Delhi Gazette Part-IV (extraordinary) in today's date.
2. The Pr. Secretary to Lt. Governor, Raj Niwas, Delhi.
3. The Secretary to Dy.C.M./F.M., Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
- ✓ 4. The Commissioner of Excise, Entertainment & Luxury Tax, GNCT of Delhi, L-Block, Vikas Bhawan, I.P. Estate, New Delhi.
5. The Addl. Secretary (L&J), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
6. Web site
7. Guard file.

  
( RAVINDER KUMAR )  
Deputy Secretary (Finance)

21/11/15

(दिल्ली राजपत्र भाग - 4 असाधारण में प्रकाशनार्थ)  
राष्ट्रीय राजधानी क्षेत्र, दिल्ली सरकार  
वित्त (राजस्व-1) विभाग  
दिल्ली सचिवालय, आई पी एस्टेट, नई दिल्ली-110002

सं0फा0 12(4)/वित्त(राजस्व-1)/15-16/5744/587

दिनांक: 9/11/2015

अधिसूचना

सं0फा0 12(4)/वित्त(राजस्व-1)/15-16 /

:- दिल्ली आबकारी अधिनियम, 2009 (2010 का दिल्ली अधिनियम

10) की धारा 81 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार, इसके द्वारा दिल्ली आबकारी नियमावली, 2010 का पुनः संशोधन करने के लिये निम्नलिखित नियम बनाती हैं, अर्थात् :-

1. संक्षिप्त शीर्षक एवं प्रारंभ :- (1) इन नियमों को दिल्ली आबकारी (संशोधन), नियमावली, 2015 कहा जाएगा।
- (2) ये दिल्ली राजपत्र में अपनी प्रकाशन की तिथि से प्रभावी होंगे।
2. नियम 154 में संशोधन - दिल्ली आबकारी नियमावली 2010 के नियम 154 में :-
  - (i) उप नियम(1) के खण्ड (ख) में 'रुपये 5 लाख' अंक के स्थान पर 'रुपये 7.5 लाख' को प्रतिस्थापित किया जाएगा।
  - (ii) उप नियम (2) की अन्य श्रेणियों के लाइसेंस के लिए लाइसेंस शुल्क से संबंधित तालिका में-
    - (क) कम संख्या 4 पर कालम संख्या 5 में '2,50,000' अंक के स्थान पर '4,00,000' अंक को प्रतिस्थापित किया जाएगा।
    - (ख) कम संख्या 17 पर कालम 5 में विद्यमान प्रविष्टियों के स्थान पर निम्नलिखित प्रविष्टियां प्रतिस्थापित की जाएंगी, अर्थात्:-

क्रम सं0	कक्षों वाले होटल तथा गेस्ट हाउस	लाइसेंस शुल्क (रु0 में)
17.	25 तक	82,500
	26 से 50	1,10,000
	51 से 100	2,20,000
	101 से 200	3,30,000
	201 से 300	4,40,000
	301 से 400	5,50,000
	401 और अधिक	6,60,000
		नोट: वार्षिक लाइसेंस शुल्क स्वतः ही प्रतिवर्ष 10 प्रतिशत बढ़ जायेगा।

(ग) कम संख्या 19 पर कालम संख्या 5 में विद्यमान प्रविष्टियों के स्थान पर निम्नलिखित प्रविष्टियां प्रतिस्थापित की जाएंगी ; अर्थात् -

क्रम संख्या	श्रेणी	75 कवर्स तक (रु0 में)	75 कवर्स से उपर (रु0 में)
19	बजट होटल	4,40,000	6,05,000
	एक सितारा	4,67,500	6,87,500
	दो सितारा	5,77,500	7,97,500
	तीन सितारा	6,32,500	8,80,000
	चार सितारा	6,87,500	9,35,000
	पांच सितारा	8,25,000	11,55,000
	पांच सितारा से उपर	9,90,000	13,20,000
	मोटलस	7,70,000	9,90,000

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	डीलक्स		
	मोटलस प्रथम श्रेणी	6,60,000	8,80,000
			नोट: वार्षिक लाइसेंस शुल्क स्वतः ही प्रतिवर्ष 10 प्रतिशत बढ़ जायेगा।

(घ) कम संख्या 21 पर कालम संख्या 5 में विद्यमान प्रविष्टियों के स्थान पर निम्नलिखित प्रतिष्ठियां प्रतिस्थापित की जाएंगी ; अर्थात् -

कम सं०	सीट कवर्स वाले	लाइसेंस शुल्क (रु० में)
21	50 तक 51 से 100 101 से 200 201 तथा अधिक	5,22,500 /- 7,42,500 9,90,000 12,65,000 नोट: वार्षिक लाइसेंस शुल्क स्वतः ही प्रतिवर्ष 10 प्रतिशत बढ़ जायेगा।

(ङ) कम संख्या 23 पर कालम संख्या 5 में विद्यमान प्रविष्टियों के स्थान पर निम्नलिखित प्रतिष्ठियां प्रतिस्थापित की जाएंगी ; अर्थात् -

कम सं०	सीट कवर्स वाले	लाइसेंस शुल्क (रु० में)
23.	50 तक 51 से 100 101 से 200 201 तथा अधिक	2,75,000 3,85,000 4,95,000 6,05,000 नोट: वार्षिक लाइसेंस शुल्क स्वतः ही प्रतिवर्ष 10 प्रतिशत बढ़ जायेगा।

(च) कम संख्या 25 पर कालम संख्या 5 में विद्यमान प्रविष्टियों के स्थान पर निम्नलिखित प्रतिष्ठियां प्रतिस्थापित की जाएंगी ; अर्थात् -

कम सं०	सीट कवर्स वाले	लाइसेंस शुल्क (रु० में)
25.	50 तक 51 से 100 101 से 200 201 तथा अधिक	10,45,000 14,85,000 19,80,000 25,30,000 नोट: वार्षिक लाइसेंस शुल्क स्वतः ही प्रतिवर्ष 10 प्रतिशत बढ़ जायेगा।

(छ) कम संख्या 38 पर कालम संख्या 6 में विद्यमान प्रविष्टियों के स्थान पर निम्नलिखित प्रतिष्ठियां प्रतिस्थापित की जाएंगी ; अर्थात् -

कम सं०	सदस्यता वाले	लाइसेंस शुल्क (रु० में)
38.	(क) 800 तक (ख) 801 से 1500 तक (ग) 1500 से अधिक	82,500 1,10,000 2,20,000 नोट: वार्षिक लाइसेंस शुल्क स्वतः ही प्रतिवर्ष 10 प्रतिशत बढ़ जायेगा।



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(ज) कम संख्या 40 पर कालम संख्या 5 में '7500' अंक के स्थान पर '10,000' अंक तथा शब्दों और वार्षिक लाइसेंस शुल्क स्वतः ही 10 प्रतिशत बढ़ जाएगा ।

राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल  
के आदेश से तथा उनके नाम पर

(रविन्द्र कुमार)  
उप-सचिव (वित्त)

सं0फा0 12(4)/वित्त(राजस्व-1)/15-16/587

दिनांक 28/7/2015

प्रतिलिपि निम्न को :-

1. प्रधान सचिव, (सामान्य प्रशासन विभाग) राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार, दिल्ली सचिवालय, आई.पी.एस्टेट, नई दिल्ली को आज की तारीख में दिल्ली राजपत्र भाग-चार में प्रकाशनार्थ एक अतिरिक्त प्रति सहित ।
2. प्रधान सचिव उपराज्यपाल, राजनिवास, दिल्ली
3. सचिव, वित्त मंत्री, राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार नई दिल्ली ।
4. आयुक्त आबकारी, मनोरंजन एवं विलासिता कर, दिल्ली सरकार, एल ब्लॉक, विकास भवन, आई. पी. एस्टेट, नई दिल्ली ।
5. अतिरिक्त सचिव, (विधि एवं न्याय), राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार, दिल्ली सचिवालय नई दिल्ली ।
6. गार्ड फाईल ।
7. वेबसाइट ।

(रविन्द्र कुमार)  
उप-सचिव (वित्त)