

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

F.No.L-1/L-1F/Ex./143/IMFL/Misc./2024/Pt-I/980-983

Dated: 15/9/26

ORDER

It has come to notice that the India-United Kingdom Comprehensive Economic and Trade Agreement (CETA) has come into effect from 15 July 2026, by Government of India, Ministry of Finance (Department of Revenue) Notification No. 29/2026-Customs dated 14.07.2026.

Vide Notification No. 29/2026-Customs dated 14.07.2026, the aggregate effective customs duty [Basic Customs Duty (BCD) + Agriculture Infrastructure and Development Cess (AIDC)] (Tariff Items 22083012, 22083013, 22083019, 22083092, 22083093, 22083099, 22085011 and 22085091) has been reduced from 150% of the Assessable Value/CIF value to 75% (BCD 25% + AIDC 50%), when imported into Republic of India from United Kingdom.

As per CBIC Circular No. 33/2026-Customs dated 13.07.2026, the benefit of the said preferential rate is admissible only to consignments for which customs clearance has been obtained after entering the Unique Reference Number (URN) of the certified Origin Declaration in the relevant Bill of Entry.

In respect to determination of maximum retail prices of various types of imported liquor mentioned in para 7.2 of Terms and Conditions for grant of L-1F Licence (Wholesale Vend of Foreign Liquor) for Licensing Year 2026-27, the maximum retail price calculated according to the prescribed formula contains customs duty as a direct component.

Therefore, in view of the above reduction in customs duty on the tariff items mentioned above by the Government of India, revision of the MRP of the affected brands has become necessary.

Accordingly, all the L-1F licensees whose registered brands fall under the tariff items covered by the above notification are hereby directed to submit an application within 07 working days of issuance of this order (and, in future, within 07 working days of the first ex-bond clearance at the preferential rate), for revision of MRP as per the revised custom duty along with details of revised cost card and Self-attested copy of the latest Bill of Entry and the certified Origin Declaration's Unique Reference Number (URN).

In case, licensee failed to furnish above information, action shall be taken against the concerned L-1F licensee as per the terms & conditions and provisions of Delhi Excise Act & Rules.

Tanvir
15.9.26

(TANVIR AHMAD)

DEPUTY COMMISSIONER, EXCISE

F.No.L-1/L-1F/Ex./143/IMFL/Misc./2024/Pt-I/ 980-983

Dated: 15/9/26

Copy to:-

1. PS to Commissioner, Excise, Excise Department, GNCTD.
2. Assistant Commissioner, Excise (IMFL), Excise Department.
3. All L1-F Licensee
4. Guard file

Tanvir

(TANVIR AHMAD)

DEPUTY COMMISSIONER, EXCISE