

OFFICE OF THE COMMISSIONER, EXCISE, ENTT. & LUXURY TAX  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
L&N BLOCK, VIKAS BHAWAN, IP RSTATE NEW DELHI  
(HCR BRANCH)

No. Exc-HCR/2/2025-HCR-Excise/ 1860

Dated: 25/02/2026

CIRCULAR

**Subject: Renewal of License in form of L-28/L-28F and L-29/L-29F for the period w.e.f 01.04.2026 to 31.03.2027.**

1. It has been decided by the Competent Authority to renew all existing L-28/L-28F & L-29/L-29F Licenses for the period w.e.f 01.04.2026 to 31.03.2027 on payment of applicable license fee and additional fee (if applicable) **as per timelines prescribed in the point No.02 of circular** for the said period subject to the following terms & conditions:

A. All the licensees of L-28/L-28F & L-29/L-29F, are hereby directed to submit their application for renewal of license online by accessing their account in EABKARI portal (applicant login) through their EXD ID and password along with the applicable license renewal fee for the period w.e.f 01.04.2026 to 31.03.2027 by providing the requisite information and payment of renewal license fee and additional fees as applicable.

B. The Licensee should ensure that the licensed premises remains in his legal possession during the currency of license as required under section 13 (1) (f) of the Delhi Excise Act, 2009.

C. The license fee for the period 01.04.2026 to 31.03.2027 will be levied for the period of 12 months on the fee structure as given below:

**I. ANNUAL FEE STRUCTURE FOR L-28/L-28F LICENSES (Rounded off to Next Rupee)**

SEAT COVERS	License fee for Excise year 2025-26 for Indian Liquor	Fee for Foreign Liquor 2025-26	Total License Fee Including Indian and Foreign Liquor 2025-26	license fee for FY 2026-27 after 10% increase for Indian Liquor	license fee for FY 2026-27 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2026-27
	<b>A</b>	<b>B</b>	<b>C = (A+B)</b>	<b>D=(A*1.1)</b>	<b>E=(B*1.1)</b>	<b>F=(D+E)</b>
UPTO 800 MEMBERS	213987	21399	235386	235386	23539	<b>258925</b>
801 TO 1500 MEMBERS	285313	28532	313845	313845	31386	<b>345231</b>
1501 MEMBERS AND ABOVE	570623	57063	627686	627686	62770	<b>690456</b>

**II. ANNUAL FEE STRUCTURE FOR L-29/L-29F LICENSES (Rounded off to Next Rupee)**

License fee for Excise year 2025-26 for Indian Liquor	Fee for Foreign Liquor 2025-26	Total License Fee Including Indian and Foreign Liquor 2025-26	license fee for FY 2026-27 after 10% increase for Indian Liquor	license fee for FY 2026-27 after 10% increase for foreign Liquor	Total License Fee Including Indian and Foreign Liquor for FY 2026-27
<b>A</b>	<b>B</b>	<b>C = (A+B)</b>	<b>D= A*1.1</b>	<b>E=B*1.1</b>	<b>F= D+E</b>
25940	2594	28534	28534	2854	31388

*[Handwritten Signature]*

- D. The Department reserves the right to review the license fee and in case the same is increased, the licensee shall be liable to pay the increased amount within the stipulated time period failing which the Department shall have the right to stop the transport permit of the unit or take any other suitable action.
- E. At the time of renewal, License Fee for Additional Area i.e 75% of Annual License Fee (if applicable) should also be submitted as per provisions of Delhi Excise Act & Rules.

**2. Timelines for payment of license fee for renewal licenses –**

S.No	Timelines	Fee to be paid
1.	Till 28 <sup>th</sup> Feb 2026	Only requisite License fee as per category of the license shall be paid.
2.	01 March to 31 March 2026	Additional fee of 25% of Annual license fee along with License fee as per category of the license shall be paid
3.	From 01 April 2026	Additional fee of 100% of Annual license fee along with License fee as per category of the license shall be paid.

This issues with the prior approval of the Competent Authority.

  
(DEEPAK PUNDIR)  
ASSISTANT COMMISSIONER (HCR)

No. Exc-HCR/2/2025-HCR-Excise/ 1860

Dated: 25/02/2026

Copy for compliance:

All the licenses in form of L-28/L-28F & L-29/L-29F.

Copy for information to:

1. PS to the Commissioner (Excise), GNCT of Delhi.
2. PA to Deputy Commissioner (Excise), GNCT of Delhi.
3. Deputy Director (IT) to upload the circular on EABKARI web-site & <https://excise.delhi.gov.in> and also to update the license fee accordingly.
4. Guard File.

  
(DEEPAK PUNDIR)  
ASSISTANT COMMISSIONER (HCR)