

**THE MEDICINAL AND TOILET PREPARATIONS
(EXCISE DUTIES) ACT, 1955**

(16 OF 1955)

An Act to provide for the levy and collection of duties of excise on medicinal and toilet preparations containing alcohol, (narcotic drug or narcotic).

PRELIMINARY

1. **Short title, extent and commencement.**- (1) This Act may be called the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
 - (2) It extends to the whole of India.
 - (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
2. **Definitions.- In this Act, unless the context otherwise requires,-**
 - (a) "alcohol" means ethyl alcohol of any strength and purity having the chemical composition C_2H_5OH ;
 - (aa) "coca derivative" means-
 - (i) crude cocaine, that is, any extract of coca leaf which can be used, directly or indirectly, for the manufacture of cocaine;
 - (ii) ecgonine, that is, laevo-ecgonine having the chemical formula $C_8H_{15}NO_3 \cdot H_2O$, and all the derivatives of laevo-ecgonine from which it can be recovered; and
 - (iii) cocaine, that is, methyl-benzoyl-ecgonine having the chemical formula $C_{17}H_{21}NO_4$, and its salts;
 - (ab) "coca leaf" means –
 - (i) the leaf and young twigs of any coca plant, that is, of the erythroxyton coca (Lamk.) and the Erythroxyton nivo-gratense (Hiern.) and their varieties, and of any other species of this genus which the Central Government may, by notification in the Official Gazette, declare to be coca plants for the purposes of this Act; and
 - (ii) any mixture thereof, with or without natural materials;

(b) "collecting Government" means the Central Government or, as the case may be, the State Government which is entitled to collect the duties levied under this Act;

[(bb) "derivative of Opium" means –

(i) medicinal opium, that is, opium which has undergone the processes necessary to adapt it for medicinal use;

(ii) (ii) prepared opium, that is, any product of opium obtained by any series of operations designed to transform opium into an extract suitable for smoking, and the dross or other residue remaining after opium is smoked'

(iii) morphine, that is, the principal alkaloid of opium having the chemical formula $C_{17}H_{19}NO_3$ and its salts, and its derivatives;]

(c) "dutiable goods" means the medicinal and toilet preparations specified in the Schedule as being subject to the duties of excise levied under this Act;

(d) "excise officer" means as officer of the Excise Department of any State and includes any person empowered by the collecting Government to exercise all or any of the powers of an excise officer under this Act;

[(e) "Indian hemp" means.-

(i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa* L.) including all forms known as bhang, siddhi or ganja;

(ii) charas, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;

(iv) any mixture, with or without neutral materials, of any of the above forms of Indian hemp or any drink prepared therefrom; and

(v) any extract or tincture of any of the above forms of Indian hemp;]

(f) "manufacture" includes any process incidental or ancillary to the completion of the manufacture of any dutiable goods;

(g) "medicinal preparation" includes all drugs which are a remedy or prescription prepared for internal or external use of human beings or

animals and all substances intended to be used for or in the treatment, mitigation or prevention of disease in human beings or animals;

[(h) "narcotic drug" or "narcotic" means a substance which is coca leaf, or coca derivative, or opium, or derivative of opium, or Indian hemp and shall include any other substance, capable of causing or producing in human beings dependence, tolerance and withdrawal syndromes and which the Central Government may, by notification in the Official Gazette, declare to be a narcotic drug or narcotic;]

[(i) "opium" means.-

(1) the capsules of the poppy (*papaver somniferum* L), whether in their original form or cut, crushed or powdered and whether or not juice has been extracted therefrom;

(2) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulation other than those necessary for packing and transport; and

(3) any mixture, with or without neutral materials, of any of the above forms of opium, and includes any derivative of opium;]

(j) "prescribed" means prescribed by rules made under this Act;

(k) "toilet preparation" means any preparation which is intended for use in the toilet of the human body or in perfuming apparel of any description, or any substance intended to cleanse, improve or alter the complexion, skin, hair or teeth, and includes deodorants and perfumes.

LEVY AND COLLECTION OF DUTIES

3. Duties of excise to be levied and collected on certain goods.- (1)

There shall be levied duties of excise, at the rates specified in the Schedule, on all dutiable goods manufactured in India.

(2) The duties aforesaid shall be leviable.-

(a) Where the dutiable goods are manufactured in bond, in the State in which such goods are released from a bonded warehouse for home consumption, whether such State is the State of manufacture or not;

(b) where the dutiable goods are not manufactured in bond, in the State in which such goods are manufactured.

- (3) subject to the other provisions contained in this Act, the duties aforesaid shall be collected in such manner as may be prescribed.

Explanation.- Dutiable goods are said to be manufactured in bond within the meaning of this section if they are allowed to be manufactured without payment of any duty of excise leviable under any law for the time being in force in respect of alcohol, [narcotic drug or narcotic] which is to be used as an ingredient in the manufacture of such goods.

4. Rebate of duty on alcohol, etc., supplied for manufacture of dutiable goods.- Where alcohol, [narcotic drug or narcotic] had been supplied to a manufacturer of any dutiable goods for use as an ingredient of such goods by, or under the authority of, the collecting Government and a duty of excise on the goods so supplied had already been recovered by such Government under any law for the time being in force, the collecting Government shall on an application being made to it in this behalf, grant in respect of the duty of excise leviable under this Act, a rebate to such manufacturer of the excess, if any, of the duty so recovered over the duty leviable under this Act.
5. Recovery of sums due to Government.- In respect of the duty of excise and any other sums of any kind payable to the collecting Government under any of the provisions of this Act or of the rule made thereunder, the excise officer empowered by the said rules to levy such duty or required the apyment of such sums, may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due, which may be in this hands or under his disposal or control or may recover the amount by attachment and sale of dutiable goods belonging to such person; and if the amount payable is not so recovered, he may prepare a certificate signed by him specifying the amount due from the person liable to pay the sum and send it to the Collector of the district in which such person resides or conducts his business, and the said Collector or receipt of such certificate shall proceed to recover from the said person the amount specified therein in the same manner as an arrear of land revenue.
6. **Certain operations to be subject to licences.**—(1) The Central Government may, by notification in the Official Gazette, provide that from such date as may be specified in the notification, no person shall engage in the production or manufacture of any dutiable goods or of any specified component parts or ingredients of such goods or of specified containers of such goods or of labels of such containers except under the authority and in accordance with the terms and conditions of a licence granted under this Act.
- (2) Every licence under sub-section (1) shall be granted for such area, if any, for such period, subject to such restrictions and conditions, and in such form and containing such particulars as may he prescribed.

COMMENTS

No person can engage in the production or manufacture of any dutiable goods or of any specified component, parts or ingredients of goods or of specified containers of such goods or of abets of such containers without a licence granted under the Act,

7. **Offences and penalties.**—if any person.-

- (a) contravenes any of the provisions of a notification issued under section 6; or
- (b) evades the payment of any duty of excise payable under this Act; or
- (c) fails to supply any information which he is required by rules made under this Act to supply or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true), supplies false information; or
- (d) attempts to commit or abets the commission of any offence mentioned in clause (a) or clause (b),

he shall for every such offence be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees. or with both,

COMMENTS

Contravention of any of the provisions of notification under section 6, or evasion of payment of any duty of excise payable or failure to supply information which a person is required by rules made under the Act to supply or supplies false information or attempts to commit or abets the commission of any offence is punishable with imprisonment upto six months or with fine upto two thousand rupees or with both.

8. **Power of courts to order forfeiture.**—Any court trying any offence under section 7 may order the forfeiture to the collecting Government of any dutiable goods in respect of which the court is satisfied that an offence under this Act has been committed, and may also order the forfeiture of any alcohol, drugs or materials by means of which the offence has been committed and of any receptacles, packages or coverings in which any such goods or articles are contained and the animals, vehicles vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods.

POWERS AND DUTIES OF OFFICERS AND LANDHOLDERS

9. **Power to arrest.**— (1) Any excise officer duly empowered by rules made in this behalf may arrest any person whom he has reason to believe to be liable to punishment under this Act.
- (2) A person accused or reasonably suspected of committing an offence under this Act or any rules made thereunder, who, on demand of any excise officer duly empowered by rules made under this Act, refuses to give his name and residence. or who gives a name or residence which such officer has reason to believe to be false may he arrested by such officer in order that his name and residence may be ascertained.
10. **Power to summon persons to give evidence and produce documents in inquiries under this Act.**— (1) Any excise officer duly empowered by rules made in this behalf shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making for any of the purposes of this Act.
- (2) A summons to produce documents or other things under sub-section (1) may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person concerned.
- (3) All persons so summoned shall be bound to attend either in person or by an authorized agent as such officer may direct and all persons so summoned shall be bound to state the truth on any subject respecting which he s examined or make statements and produce such documents and other things as may he required:

Provided that the exemptions under section 132 and section 133 of the Code of Civil Procedure, 1908 (5 of 1908) shall apply to requisitions for attendance under this section.

- (4) Every such inquiry as aforesaid shall he deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code (45 of 1860),

COMMENTS

- (i) Sections 132 and 133 of the Code of Civil Procedure, 1908 (5 of 1908) are reproduced below:

132. Exemption of certain women from personal appearance.- (1) Women who, according to customs and manners of the country, ought not to be compelled to appear in public shall be exempt from personal appearance in Court.

(2) Nothing herein contained shall be deemed to exempt such women from arrest in execution of civil process in any case in which the arrest of women is not prohibited by this Code.

133. Exemption of other person.— (1) The following persons shall be entitled to exemption from person appearance in court, namely:-

- (i) the President of India;
- (ii) the Vice-President of India;
- (iii) the Speaker of the House of the people;
- (iv) the Ministers of the Union;
- (v) the Judges of the Supreme Court;
- (vi) the Governors of State and the administrators of Union Territories;
- (vii) the Speakers of the State Legislative Assemblies;
- (viii) The Chairman of the State Legislative Councils;
- (ix) the Ministers of States;
- (x) the Judges of the High Courts; and
- (xi) the persons to whom section 87 B applies.

(2) Where any person claims the privileges of such exemption, and it is consequently necessary to examine him by commissioner, he shall pay the costs of that commission, unless the party requiring his evidence pays such costs.

(ii) Sections 193 and 228 of the Indian Penal Code (45 of 1860) are reproduced below:

193. Punishment for false evidence.- Whoever intentionally gives false evidence in any stage of a judicial proceeding, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

explanation 1.- A trial before a Court-martial is a judicial proceedings.

Explanation 2.-An investigation directed by law preliminary to a proceeding before a Court of Justice, is a stage of a judicial proceeding, though that investigation may not take place before a Court of Justice.

Illustration

A, in any enquiry before a Magistrate for the purpose of ascertaining whether Z ought to be committed for trial, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding. A has given false evidence.

Explanation 3.-An investigation directed by a Court of Justice according to law, and conducted under the authority of a Court of Justice, is a stage of a judicial proceeding. A has given false evidence.

Illustration

A, in any enquiry before an officer deputed by a Court of Justice to ascertain on the spot the boundaries of land, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding. A has given false evidence.

228. Intentional insult or interruption to public servant sitting in judicial proceeding.- Whoever intentionally offers any insult, or causes any interruption to any public servant, while such public servant is sitting in any stage of a judicial proceeding, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

11. Officers required to assist excise officers.- All officers of Customs and Central Excise, and such other officers of the Central Government as may be specified in this behalf, and all police officers and all officers engaged in the collection of land revenue are hereby empowered and required to assist excise officers in the execution of this Act.

COMMENTS

All officers of Customs and Central Excise and officers specified by the Central Government, all police officers and all officers engaged in the Collection of land revenue are empowered and required to assist excise officers.

12. Owners or occupiers of land to report manufacture of contraband dutiable goods.- Every owner or occupier of land and the agent of any such owner or occupier in charge of the management of that land, if dutiable goods are manufactured thereon in contravention of the provisions of this Act or the rules made thereunder, shall in the absence of reasonable excuse, be bound to give notice of such manufacture to a magistrate or to an officer of the Excise, Customs, Police or Land Revenue Department immediately the fact comes to his notice.

COMMENTS

If any dutiable goods are manufactured on any land the owner or occupier of land and the agent of any such owner or occupier in charge of the management of that land is bound to give notice of such manufacture to a magistrate or to an officer of the Excise Customs, Police or Land Revenue Department.

13. Punishment for connivance at Offences.- Any owner or occupier of land or any agent of such owner or occupier in charge of the management of that land, who willfully connives at any offence against the provisions of this Act or any rules made thereunder shall, for every such offence, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

COMMENTS

If any owner or occupier of land or any agent of such owner or occupier in charge of the management of that land willfully connives at any offence against the provisions of the Act he shall be punishable with imprisonment upto six months or with fine upto five hundred rupees or with Both.

14. Searches and arrests how to be made.- All arrests and searches made under this Act or under any rules made thereunder shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1989 (5 of 1898), relating respectively to searches and arrests under that Code.
15. Disposal of persons arrested.- (1) Every person arrested under this Act shall be forwarded without delay to the nearest excise officer empowered to send persons so arrested to a magistrate or if there is no such excise officer within a reasonable distance to the officer in charge of the nearest police station.
 - (2) The officer in charge of a police station to whom any person is forwarded under sub-section (1) shall either admit him to bail to appear before a magistrate having jurisdiction, or in default of bail forward him without delay in custody to such magistrate.
16. Inquiry how to be made by excise officers against arrested persons forwarded to them.- (1) When any person is forwarded under section 15 to an excise officer empowered to send persons so arrested to a magistrate, the excise officer shall proceed to inquire into the charge against him.
 - (2) For the purpose of sub-section (1), the excise officer may exercise the same powers, and shall be subject to the same provisions, as the officer in charge of a police station may exercise and is subject to under the Code of Criminal Procedure, 1989 (5 of 1989), when investigation a cognizable case;

Provided that-

- (a) if the excise officer is of opinion that there is sufficient evidence or reasonable ground of suspicion against the accused person, he shall either admit him to bail to appear before a magistrate having jurisdiction in the case, or forward him in custody without delay to such magistrate;
- (b) if it appears to the excise officer that there is no sufficient evidence or reasonable ground of suspicion against the accused person, he shall release the accused person on his executing a bond, with or without sureties as the excise officer may direct, to appear, if and when so required, before the magistrate having jurisdiction and shall make a full report of all the particulars of the case to his official superior.
- (3) All officers exercising any powers under section 15 or this section shall so exercise their powers as to ensure that every person who is arrested and detained in custody is produced before the nearest magistrate within a period of twenty-four hours of such arrest excluding the time necessary for the journey from the place of arrest to the court of the magistrate.

17. Vexatious search, seizure, etc., by excise officer.- (1) Any officer exercising powers under this Act or under the rules made thereunder who -

- (a) without reasonable ground of suspicion searches or causes to be searched any place, conveyance or vessel;
- (b) vexatiously and unnecessarily detains, searches or arrests any person;
- (c) vexatiously and unnecessarily seizes the movable property of any person on pretence of seizing or searching for any article liable to confiscation under this Act;
- (d) commits, as such officer, an other act to the injury of any person, without having reason to believe that such act is required for the execution of his duty,

shall, for every such offence, be punishable with fine which may extend to two thousand rupees.

- (2) Any person willfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

COMMENTS

If any officer (i) without reasonable ground of suspicion searches or causes to be searched any place, conveyance or vessel; (ii) vexatiously and unnecessarily detains, searches or arrests any person; (iii) seizes the movable property of any person on pretence of seizing or searching for any article to be confiscated under the Act; (iv) commits any other act to the injury of any person, he shall be punished with fine upto two thousand rupees. If any person willfully and maliciously by giving false information causes the arrest or search, he shall be punished with imprisonment upto two years, or with fine upto two thousand rupees, or with both.

18. Failure of excise officer on duty.- Any excise officer who ceases or refuses to perform, or withdraws himself from, the duties of his office, unless he had obtained the express written permission of his superior officer or has given such superior officer two months notice in writing of his intention or has other lawful excuse, shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to three month's pay, or with both .

SUPPLEMENTARY PROVISIONS

19. Power to make rules.- (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may—
- (i) provide for the assessment and collection of duties levied under this Act, the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duties shall be payable and the recovery of duty not paid;
 - (ii) prohibit absolutely, or with such exceptions, or subject to such conditions as the Central Government may think fit, the manufacture, or any process of the manufacture, of dutiable goods or of any component parts or ingredients or containers thereof, except on land or premises approved for the purpose;
 - (iii) regulate the removal of dutiable goods from the place where they are stored or manufactured or subjected to any process of production or manufacture and their transport to or from the premises of a licensed person, or a bonded warehouse, or to a market;

- (iv) regulate the production or manufacture [or any process] of production or manufacture, the possession and storage of dutiable goods or of any component parts or ingredients or containers thereof, so far as such regulation is essential for the proper levy and collection of duties levied under this Act;
- (v) provide for the employment of excise officers to supervise the carrying out of any rules made under this Act;
- (vi) require a manufacturer or the licensee of a warehouse to provide accommodation within the precincts of his factory or warehouse for excise officers employed to supervise the carrying out of rules made under this Act and prescribe the scale of such accommodation;
- (vii) provide for the appointment, licensing, management, and supervision of bonded warehouses and the procedure to be followed in entering dutiable goods into and clearing goods from such warehouses or in the movement of dutiable goods from one bonded warehouse to another;
- (viii) provide for the distinguishing of excisable goods which have been manufactured under licence, of materials which have been imported under licence and of goods on which duty has been paid or which are exempt from duty under this Act.
- (ix) impose on persons engaged in the manufacture, storage or sale (whether on their own account or as brokers or commission agents) so far as such imposition is essential for the proper levy and collection of the duties levied under this Act, the duty of furnishing information, keeping records and making returns and prescribe the nature of such information and form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;
- (x) require that dutiable goods shall not be sold or offered or kept for sale except in prescribed containers, bearing a banderol, stamp or label of such nature and affixed in such manner as may be prescribed;
- (xi) provide for the issue of licences and transport permit and the fees, if any, to be charged there for;
- (xii) provide for the detention of dutiable goods, plant, machinery or material for the purpose of exacting the duty;
- (xiii) provide for the confiscation of dutiable goods in respect of which a breach of any rule made under this Act has been committed, and also for the confiscation of any alcohol, drugs

or materials by means of which the breach has been committed and of any receptacle, packages or coverings in which such goods or articles are contained, and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods;

- (xiv) provide for the levy of a penalty not exceeding two thousand rupees for a breach of any rule made under this Act;
 - (xv) provide for the procedure in connection with such confiscation and the imposition of such penalty, the maximum limits up to which particular classes of excise officers may adjudge such confiscation or penalty, appeals from orders of such officers and revision of such orders by some higher authority, the time-limit for such appeals and the revisions and the disposal of goods and articles confiscated;
 - (xvi) authorise and regulate the compounding of offences against, or liabilities incurred under, this Act or the rules made thereunder;
 - (xvii) authorize and regulate the inspection of factories and provide for the taking of samples or for the making of tests of any substance produced therein and for the inspection or search of any place, conveyance or vessel used for the production, storage, sale or transport of dutiable goods insofar as such inspection or search is essential for the proper levy and collection of the duties levied under this Act;
 - (xviii) provide for the grant of a rebate of the duty paid on dutiable goods which are exported out of India or shipped for consumption on a voyage to any port outside India;
 - (xix) exempt any dutiable goods from the part of the duty levied under this Act where in the opinion of the Central Government it is necessary to grant such exemption in the interest of the trade or in the public interest;
 - (xx) notify in the Official Gazette lists of the names and descriptions of preparations which would fall for assessment under any particular item of the Schedule or for regulating their manufacture, transport and distribution ;
 - (xxi) authorize particular classes of excise officers to provide by written instructions for supplemental matters arising out of any rule made by the Central Government under this section.
- (3) Where any confiscation or penalty has been adjudged in respect of a breach of any rule under this Act, which is also an offence under

section 7, the person concerned shall not be prosecuted under that section.

[(4) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or (in two or more successive sessions and if before the expiry of the session immediately following the session or the successive sessions aforesaid] both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

20. Bar of suits and limitation of suits and other legal proceedings.- (1) No suit or other legal proceeding shall lie against the collecting Government or against any officer in respect of any order passed in good faith or any act in good faith done or ordered to be done under this Act.

(2) No suit, prosecution or other legal proceeding shall be instituted against the collecting Government or against any officer for anything done or ordered to be done under this Act after the expiration of six months from the accrual of the cause of action or from the date of the act or order complained of.

21. Repeals and savings.- If immediately before the commencement of this Act, there is in force in any State any law corresponding to this Act, that law is hereby repealed;

Provided that all rules made, notification issued, licences or permits granted, powers conferred under any law hereby repealed shall, so far as they are not inconsistent with this Act, have the same force and effect as if they had been respectively made, issued, granted or conferred under this Act and by the authority empowered hereby in that behalf.

THE SCHEDULE
(SEE SECTION 3)

Item No.	Description of dutiable goods	Rate of duty
1	2	3
Medicinal preparations		
1	Allopathic Medicinal Preparations:-	
	(i) Medicinal preparations containing alcohol which are not capable of being consumed as ordinary alcohol beverages-	
	(a) Patent of proprietary medicines	Twenty per cent, ad valorem
	(b) Others.	Twenty per cent, ad valorem
	(ii) Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages-	
	(a) Medicinal preparations which contain known active ingredients in therapeutic quantities.	Twenty per cent, ad valorem
	(b) Others	Twenty per cent, ad valorem
2	Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicine-	
	(i) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages.	Four per cent, ad valorem
	(ii) Medicinal preparations containing self-generated alcohol which are capable of being consumed as ordinary alcoholic beverages.	Four per cent, ad valorem
	(iii) All other containing alcohol which are prepared by distillation or to which alcohol has been added.	Six per cent, ad valorem
	(iv) Medicinal preparation not containing alcohol but containing narcotic drug or narcotic	Twenty per cent, ad valorem
3	Homoeopathic preparations containing alcohol	Four per cent, ad valorem
Toilet preparations		
4	Toilet preparations containing alcohol or narcotic drug or narcotic	Fifty percent ad-valorem.

1.Subst, by the Act, 10 to 2000, Sec. 111 and Sch. VI

Explanation I.- "Patent or proprietary medicines" means any medicinal preparation which bears either on itself or on its container or both, a name which is not specified in a monograph in a pharmacopoeia, formulary or other publications notified in this behalf by the Central Government in the Official Gazette, or which is a brand name, that is, a name or a registered trade-mark under the Trade and Merchandise Marks Act, 1958 (43 of 1958) or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicinal preparation for the purpose of indicating or so as to indicate a connection in the course of trade between the preparation and some person having the right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.

Explanation II.- Where any article is chargeable with duty at a rate dependent on the value of the article, such value shall be deemed to be the value as determined in accordance with the provisions of section 4 of the Central Excises and Salt Act, 1944 (1 of 1944).

Explanation III.- For the purposes of this Schedule, "pure alcohol content", in relation to a preparation, means the ethyl alcohol content in the preparation expressed as ethyl alcohol of 100% by volume at 15°C.]

TABLE

S. No	Purpose for which licence is required	Licence for payable per annum (Rs.)
1	Manufacture under bond for payment of duty	(Rs.)
	(a) Allopathic medicinal preparations and toilet preparations containing alcohol-	
	(i) Where, in the alcohol consumed, the pure alcohol content is less than 2250 litre per annum	200
	(ii) Where, in the alcohol consumed, the pure alcohol content is more than 2250 litre per annum	400
	(b) Medicinal preparations and toilet preparations not containing alcohol, but containing opium, Indian hemp, or other narcotic drug or narcotic.	20
	(c) Homoeopathic preparations containing alcohol -	
	(i) where, in the alcohol consumed, the pure alcohol content is less than 2250 litres per annum	200
	(ii) where, in the alcohol consumed, the pure alcohol content is more than 2250 liters per annum	400
	(d) Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicines containin alcohol and which are prepared by distillation or to which alcohol has been added	50
2	Manufacture outside bond -	
	(a) Allopathic medicinal preparations and toilet preparations containing alcohol-	
	(i) Where, in the alcohol consumed, the purse alcohol is 70 litres or less per annum	200
	(ii) Where, in the alcohol consumed, the pure alcohol is more than 70 litres but less than 280 litres per annum	50
	(iii) Where, in the alcohol consumed, the pure alcohol is 280 litres or more per annum	400
	(b) Medicinal preparations and toilet preparations not containing alcohol but containing opium, Indian hemp or other narcotic drug or narcotic	20
	(c) Homoeopathic preparations containing alcohol -	
	(i) where, in the alcohol consumables, the pure alcohol is 70 litres or less per annum	20
	(ii) where, in the alcohol consumed, the pure alcohol is more than 70 litres but less than 280 litres per annum.	20
	(iii) where, in the alcohol consumed, the pure alcohol is 280 litres or more per annum.	400
	(d) Medicinal preparation in Ayurvedic, Unani or other indigenous systems of medicines containing alcohol and which are prepared by distillation or to which alcohol has been added.	50
3	Manufacture of medicinal preparations containing self-generated alcohol in Ayurvedic or Unani or other indigenous systems of medicines by Ayurvedic or Unani practitioners for dispensing for the use of their patients and not for sale of general public.	50
4	Bonded warehouse	50
5	Manufacture of medicinal preparations containing alcohol by hospitals, dispensaries and other charitable institutions which are eligible from exemption from duty under rule 7 and which are specifically authorised in this behalf by the State Government or by the Administration in the case of a Union Territory.	NIL

कार्यालय आबकारी आयुक्त, राजस्थान, उदयपुर

क्रमांक:प.32(बी)(GEN)M&TP/आब/2013-14/

दिनांक : मार्च, 2014

जिला आबकारी अधिकारी,
अजमेर/अलवर/भरतपुर/भीलवाड़ा/बीकानेर/चित्तौड़गढ़/श्रीगंगानगर/जालौर/
हनुमानगढ़/जयपुरशहर/जयपुर ग्रामीण/ राजसमन्द/सीकर/ सिरौही/उदयपुर

विषय :- एम. एण्ड टी. पी. एक्ट व रूल्स के तहत प्रदत्त अनुज्ञापत्रों का वर्ष 2014-15 के नवीनीकरण के प्रस्तावों के संबंध में दिशा निर्देश।

विषयान्तर्गत जैसा कि आपको विदित है कि आपके अधिनस्थ फार्मसीयों को एम. एण्ड टी. पी. एक्ट व रूल्स के तहत आबकारी आयुक्त महोदय द्वारा अनुज्ञापत्र स्वीकृत किये गये हैं। इन स्वीकृत अनुज्ञापत्रों का वर्ष 2014-15 के लिए नवीनीकरण के प्रस्ताव मुख्यालय को भिजवाने से पूर्व निम्न सूचनाओं को आवश्यक रूप से प्रस्ताव में सम्मिलित किया जावे ताकि अनुज्ञापत्रों का नवीनीकरण समय पर किया जा सकें:-

1. अनुज्ञापत्र नवीनीकरण हेतु आवेदन पत्र दिनांक 28.02.2014 तक आवश्यक रूप से मय चालान के प्रस्तुत होना चाहिये इसके बाद प्रस्तुत होने वाले आवेदन पत्रों पर नवीनीकरण शुल्क का 25 प्रतिशत अतिरिक्त नवीनीकरण शुल्क देय होगा।
2. आवेदन के साथ नवीनीकरण शुल्क का मूल चालान / चालान की प्रमाणित प्रति संलग्न होना चाहिये।
3. आवेदन पत्र निर्धारित आवेदन प्रारूप (A.L.1, A.L.3, A.L.2-जो भी आवश्यक हों) में प्रस्तुत करें।
4. आवेदन पत्र के साथ वांछित बैंक लिस्ट के समस्त कॉलम की पूर्ति की जाकर संलग्न करें।
5. निदेशक, आयुर्वेद विभाग, अजमेर / ड्रग कन्ट्रोलर, जयपुर / Rajasthan N.D.P.S. Rules के अन्तर्गत अतिरिक्त आबकारी आयुक्त, जोन द्वारा जारी वांछित नवीनीकृत अनुज्ञापत्रों की प्रमाणित प्रतियां संलग्न करें।
6. प्रत्येक अनुज्ञाधारी द्वारा वित्तीय वर्ष 2013-14 में दवा अथवा टॉइलेट प्रिपरेशन के निर्माण में प्रयुक्त आबकारी वस्तु का लेखा जोखा निम्न प्रारूप में संलग्न करें:-

क. स.	नाम आबकारी वस्तु	दि. 1.4.13 को स्टॉक	माह फरवरी, 14 तक प्राप्त	योग	अप्रैल, 13 से फरवरी, 13 तक उपयोग	दि. 1.3.14 को अवशेष स्टॉक
1	2	3	4	5	6	7

7. दिनांक 01.04.2013 से 28.02.2014 तक माहवारी निर्मित विनिर्मितियों का विवरण निम्न प्रारूप में संलग्न करें:-

माह का नाम	विनिर्मित का नाम	माह के प्रारम्भ में स्टॉक	माह में उत्पादन	योग	माह में विक्रय	माह के अन्त में शेष	उपयोग में ली गई आबकारी वस्तु की मात्रा	विनिर्मित के निर्माण में प्रयुक्त आबकारी वस्तु का प्रतिशत
1	2	3	4	5	6	7	8	9

8. वर्ष 2013-14 के दौरान फार्मसी द्वारा की गई किसी प्रकार की अनियमितता, विभागीय बकाया तथा दर्ज अभियोग आदि का विवरण अंकित करें।
9. वर्ष 2013-14 के दौरान फार्मसी द्वारा जमा कराये गये आबकारी शुल्क का माहवारी विवरण (जिला आबकारी अधिकारी/आबकारी निरीक्षक द्वारा सत्यापित किया गया) संलग्न करें।
10. फार्मसी द्वारा दवा निर्माण में अफीम का उपयोग किये जाने की स्थिति में जिला आबकारी अधिकारी इस बात का प्रमाण पत्र संलग्न करेगा कि इकाई दवा दवा निर्माण एवं निर्मित दवा का विपणन राजस्थान एन.डी.पी.एस. नियम, 1985 के नियम 5, 6, 16 एवं 17 की पूर्ण पालना की जा रही है।

उपरोक्त पूर्तियों के उपरान्त अपनी स्पष्ट अनुशंसा के साथ संबंधित अतिरिक्त आबकारी आयुक्त, जोन के माध्यम से प्रस्ताव मुख्यालय को प्रेषित करें।

अतिरिक्त आबकारी आयुक्त,
(विधि), राजस्थान, उदयपुर

क्रमांक:प.32(बी)(GEN)M&TP/आब/2013-14/

दिनांक : मार्च, 2014

प्रतिलिपि अतिरिक्त आबकारी आयुक्त, जोन समस्त को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।

अतिरिक्त आबकारी आयुक्त,
(विधि), राजस्थान, उदयपुर

FORMA. L. – 1

**Application for licence to manufacture goods liable to duty of excise
under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955**

(Delete the letters and words not applicable)

To,

The Excise Commissioner,
Rajasthan, Udaipur

Sir,

I/We residing at
I/we may be granted
taluk district request that
the accompanying
licence to manufacture during the year ending the 31st March 20 .
may be renewed for

2. I/We hereby declare particulars (in the table overleaf) of the manufactory and the premises where I / we carry on business for the manufacture of such goods.
intended to carry
3. I/We agree to abide by the terms and conditions of the licence when may be granted / renewed.
4. I/We have enclosed a challan for payment of the licence fee ofrupees.
5. I/We have enclosed the site and elevation plans of the manufactory building(s) and also similar plans for the quarters of the Excise Staff, together with relevant records.
7. 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 such licence.
8. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place :

Date :

Signatur(s) of the applicant (s)

FORM A. L. – 3

**Application for licence for a bonded warehouse for the storage of
excisable goods liable to duty under the Medicinal and Toilet
Preparations (Excise Duties) Act, 1955**

(Rule 83)

(Delete the letters and words not applicable)

To,

The Excise Commissioner,
Rajasthan, Udaipur

Sir,

I/We residing at
taluk district request that
licence for the use of my/our premises described overleaf as a bonded warehouse during
the year ending the 31st March 20.... .

I/we may be granted

the accompanying
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 enclosed a challan for payment of the licence fee of rupees.
4. I/We have verified that the surety/sureties specified in the bond(s) executed by me/us in form(s) under rule..... is/are alive 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 such licence.
6. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place :

Date :

Signatur(s) of the applicant (s)

फार्मेसी एवं मादक पदार्थों (भाग/अफीम/स्प्रिट) युक्त निर्मितियों के अनुज्ञापत्रों बाबत चैक लिस्ट

1	फार्मेसी का नाम एवं पूर्ण पता				
2	फार्मेसी के मालिक/भागीदार/मैनेजर का नाम व पूर्ण पता				
3	फार्मेसी का संबंधित विभाग का पंजीकरण संख्या				
4	फार्मेसी द्वारा निर्मित की जाने वाली औषधियों आयुर्वेदिक/एलोपैथिक/होम्योपैथिक एवं अन्य प्रसाधन निर्मितियों की संख्या एवं पूर्ण विवरण				
क्र. सं.	निर्माण की जाने वाली औषधी का नाम	आयुर्वेदिक/एलोपैथिक/होम्योपैथिक	औषधि निर्माण में मुख्य पदार्थ (भाग/स्प्रिट/अफीम)	औषधि निर्माण में काम लिये घटक की मात्रा का प्रतिशत (भाग/स्प्रिट/अफीम)	विशेष विवरण
1	2	3	4	5	6
1					
2					
3					
5	उक्त औषधियों बाबत आयुर्वेद विभाग/ड्रग कन्ट्रोलर का प्रमाण पत्र जिसमें निम्न स्पष्ट विवरण हो –				
	(1) उक्त औषधि का फार्मूला नियमानुसार है तथा फार्मेसी औषधिय नियम 59/61 से 65 तक के अनुसार सक्षम अधिकारी से प्रमाणित है।				
	(2) उक्त औषधियां जन स्वास्थ्य के लिए हानिकारक नहीं है।				
	(3) आयुर्वेदिक औषधियों में एल्कोहल सेल्फ जेनेरेटेड है या ऊपर से मिलाई जावेगी (यदि ऊपर से मिलाई जावेगी तो उसका प्रतिशत)				
6	फार्मेसी की विश्वसनीयता एवं प्रतिष्ठा बाबत प्रमाण पत्र				
7	क्या आयुर्वेदिक व युनानी फार्मेसी में औषधिय प्रसाधन सामग्री नियम के नियम 157 के अन्तर्गत सक्षम तकनीकी योग्यता रखने वाले अधिकारी एवं कर्मचारी हैं एवं आयुर्वेद विभाग से प्रमाणित है की सूचि संलग्न करें				

स्थान –

दिनांक –

हस्ताक्षर मय सिल

FORM A.L. – 2

**Application for a licence to manufacture Ayurvedic preparations
by an ayurvedic practitioner**

(Rule 83)

(Delete the letters and words not applicable)

To,

The Excise Commissioner,
Rajasthan, Udaipur

Sir,

I/We residing at
taluk district and practising at
..... request that
I may be granted a licence to manufacture during the year ending the
the accompanying may be renewed for
31st March, 20 .

2. I/We hereby declare in the schedule overleaf particulars of my professional qualifications and also particulars of preparations intended to be manufactured during the year ending the 31st March, 20..., and those manufactured in the preceding year by me.
3. I declare that the preparations to be manufactured or those manufactured in the preceding year are and, were solely for the purpose of dispensing to my patients and will not be and were not sold for trade purposes.
4. I agree to abide by the terms and conditions of the licence which may be granted/renewed.
5. I have enclosed a challan in payment of the licence fee of Rupees.
9. I hereby declare that no such licence previously held by me has been revoked or suspended or has failed to be renewed owing to a breach of the Act/or rules governing the grant of such licence.
10. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place :

Date :

Signatur of the applicant

