

## THE MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES, 1956

S.R.O 891, dated the 9<sup>th</sup> March, 1957. – In exercise of the powers conferred by Sec. 19 of the Medicinal and Toilet Preparations ( Excise Duties) Act 1955 ( 16 of 1955), the Central Government hereby makes the following Rules, namely:

### CHAPTER I

#### Preliminary

1. Short title—These rules may be called the Medicinal and Toilet Preparations ( Excise Duties) Rules, 1956.

#### Comment

Interpretation of rule—The general power of framing rules of effectuating the purposes of the Act, would plainly authorize and sanctify the framing of such a rule .

2. Definitions—In these rules unless there is anything repugnant in the subject of content,--

(i)	“ the Act” means the Medicinal and Toilet Preparations ( Excise Duties ) Act, 1955;
(ii)	“absolute alcohol” means alcohol conforming to the British Pharmacopoeial specification for dehydrated alcohol;
(iii)	“bonded manufactory “ means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has not been paid;
(iv)	“non-bonded manufactory “ means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium Indian hemp and other narcotic drugs or narcotics on which duty has been paid;
(v)	“Chemical Examiner” means the Chemical Examiner to the State Government and includes such other officer whom the State Government or the Central Government may at any time appoint as Chemical Examiner;
(vi)	“denatured spirit” pr “ denatured alcohol” means alcohol of any strength which has been rendered unfit for human consumption by the addition of substances approved by the Central Government or by the State Government with the approval of the Central Government;
(vii)	“duty” means the duty of excise payable under Sec. 3 of the Act;
(viii)	“Excise Commissioner” means the Head of the Excise administration of a State and includes a Prohibition Commissioner and also an officer designated in any State as Prohibition or Excise Director;
(ix)	“finished store” means that portion of a non bonded or bonded manufactory which is set apart for the storage of its finished preparations;
(x)	“From “ means a Form appended to the rules;
(xi)	“gauge” means to determine the quantity of alcohol or dutiable goods contained in or taken from any cask or receptacle or to determine the capacity of any cask or receptacle;
(xii)	“laboratory” means that part of a non-bonded or bonded manufactory in

	which the actual manufacture of dutiable goods takes place;
(xiii)	“manufacturer” means a person to whom a licence has been granted for the manufacture of dutiable goods.
(xiv)	“officer –in-charge “ means an officer of the Excise Department of any State appointed by the collecting Government to supervise work in a bonded manufactory or a bonded warehouse and includes officers of any other Department similarly appointed;
(xv)	“proper officer” means an Excise Officer in whose jurisdiction the premises of the manufacturer of any dutiable goods, or of any person engaged in the process of manufacture of, or trade in such goods or containers thereof, whether as manufacturer, wholesale dealer, or intended manufacturer or wholesale dealer, are situated;
(xvi)	“prove” means to test the strength of alcohol by hydrometer or other suitable instrument;
(xvii)	“quarter” means a period of three months beginning with 1 <sup>st</sup> January, 1 <sup>st</sup> April , 1 <sup>st</sup> July or 1 <sup>st</sup> October;
(xviii)	“rectified spirit” means plain un-denatured alcohol of a strength not less than 50.0 over proof and includes absolute alcohol;
(xix)	“rectified preparation” means every medicinal preparation specified in the schedule and includes every preparation declared by the Central Government as restricted preparation under these rules;
(xx)	“unrestricted preparation” means any medicinal preparation containing alcohol but other than a restricted preparation a spurious preparation;
(xxi)	“Schedule “ means the schedule annexed to these rules;
(xxii)	“spirit store” means that portion of the bonded or non-bonded manufactory which is set apart for the storages of alcohol opium, Indian hemp and other narcotic drugs or narcotic purchased free of duty or at prescribed rates of duty specified in the schedule to the Act;
(xxiii)	(****)
(xxiii a)	“standard preparation: means a preparation other than a “ sub-standards preparation”.
(xxiii b)	“State Government” in rules 4 (1) and (2) , 19, 30, 38(1) 50, 58(3), 60 (2), 80, 82 (ii), 96, 199, 112, 129 (2), 127 and 132 of these Rules shall, in relation to a territory, mean the Administrator thereof appointed under Art, 239 of the Constitution of India;
(xxiv) A	“sub-standard preparation “ is --
(a)	a pharmacopoeial preparation in which the amount of any of the various ingredients is below the minimum that the pharmacopoeial composition would require , or
(b)	a proprietary medicine which does not conform to the formula or the list of ingredients disclosed on the label on the container or on the container;
(xxv)	“warehouse” means any place or premises licensed licensed under rule 70.

#### Comments

The definition of restricted preparation—Interpretation of.—the definition given under rule 2 (xix) read with rule 60 (1) would show that a restricted preparation is one which the Government have considered after adopting the prescribed procedure and

after taking the advice of the Standing Committee, to be capable of being misused as ordinary alcoholic beverages.

General principles of construction.—There is one principle on which there is complete unanimity of all the Courts in the world and this is that where the words or the language used in a statute are clear and cloudless, plain simple and explicit, unclouded and unobscured, intelligible and pointed so as to admit of no ambiguity, vagueness, uncertainty or equivocation, there is absolutely no room for deriving support from external aids. In such cases, the statute should be interpreted on the face of the language is plain, and unambiguous the Court is not entitled to go behind the language so as to add or supply omission and thus play the role of political reformer or of a wise counsel to the Legislature.

3. Agent or owner of goods, manufactory or warehouse to be deemed owner for certain purposes.—When any person is expressly or impliedly authorized by the owner of any dutiable goods, manufactory or warehouse to be his agent in respect of such goods, manufactory or warehouse such agent shall, for all purposes of the Acts and these rules be deemed to be the owner of such goods, manufactory or warehouse.

## CHAPER –II

### Appointment of Offices

4. Appointment of officers and delegation of powers to them.—(i) The State Government may appoint such number of Excise Officers as it thinks fit to exercise all or any of the powers conferred or to discharge all or any of the duties imposed by the Act or these rules and define the jurisdiction of every such officer.

(ii)	Unless the State Government in any case otherwise directs, the Excise Commissioner may authorize any Excise Officer subordinate to him to exercise throughout his jurisdiction, or in any specified area therein, all or any of the powers conferred or to discharge all or any of the duties imposed on an Excise Commissioner under these rules.
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5. Excise Commissioner may exercise the powers of any officer.—The Excise Commissioner may perform all or any of the duties, or exercise all or any of the powers assigned to any Excise Officer under these rules.

## CHAPTER-III

### Levy and refund of, and exemption from duty.

6. Recovery of duty.—Every person who manufactures any dutiable goods, or who stores such goods in warehouse, shall pay the duty or duties leviable on such goods under the Act, at such time and place and to such person as may be designated in, or under the authority of these rules, whether the payment of such duty or duties is secured by bond or otherwise.

7. Exemption from duty on medicinal preparation for Government and charitable institutions. (1) Except as provided in sub-rule (2) no duty shall be collected on medicinal preparation containing alcohol manufactured in India and supplied direct from a bonded manufactory or a warehouse to the following institutions:

(i)	hospitals and dispensaries working under the supervision of the Central
(ii)	hospitals and dispensaries subsidized by the Central Government or a State Government

(iii)	charitable hospitals and dispensaries under the administrative control and management of a local body;
(iv)	Medical Store Depot, of the Central Government or a State Government; and
(v)	every other institution certified by the principal Medical Officer of the district in which such institution is situated as supplying medicines free to the poor.

(2) If in the supply of any medicinal preparation made direct to all any of the institutions referred to in sub-rule (1), any loss or shortage detected at the destination, the manufacturer or the licensee of a warehouse, as the case may be, shall be liable to pay duty on such loss or shortage at the rate in force on the date on which such loss or shortage is detected made known to the proper officer:

Provided that if it is proved to the satisfaction of the Excise Commissioner that the loss or shortage was due to circumstances over which the manufacturer or licensee, as the case may be, had no control, the Excise Commissioner may remit the whole or part of the duty payable.)

#### Comment

The direct supply of medicinal preparations containing alcohol manufactured in India to the institutions like Government hospitals or charitable hospitals is exempted from the excise duty.

**8. Power to exempt from duty in special cases:-** The Central Government may, by notification in the Official Gazette, exempt subject to such conditions as may be specified in the notification any dutiable goods from the whole or any part of the duty leviable on such goods if in the opinion of that Government it is necessary to grant such exemption in the interest of trade or in the public interest.

#### Comment

The Central Government is empowered to exempt any dutiable goods from the whole or any part of the duty leviable on such goods in the interest of trade or in the public interest.

**9. Time and manner of payment of duty:-** (1) No dutiable goods shall be removed from any place where they are manufactured or any premises appurtenant thereto, which may be specified by the Excise Commissioner in this behalf, whether for consumption, export or manufacture of any other commodity in or outside such place, until the excise duty leviable thereon has been paid at such place and in such manner as is prescribed in these rules or as the Excise Commissioner may require:

Provided that such goods may be deposited without payment of duty in a warehouse or may be exported out of India under bond as provided in rule 97.

Provided further that the Excise Commissioner may, if he thinks fit, instead of requiring payment of duty in respect of each separate consignment of goods removed

from the place or premises specified in this behalf; or from a warehouse keep with any person dealing in such goods an account-current of the duties payable thereon and such account shall be settled at intervals not exceeding three months, and the account-holder shall periodically deposit a sum therein sufficient in the opinion of the Excise Commissioner to cover the duty on the goods intended to be removed from the place of manufacture or storage.

(2) If any dutiable goods are, in contravention of sub-rule (1) deposited in, or removed from, any place specified therein the manufacturer thereof shall pay the duty leviable on such goods upon written demand made by the proper officer, whether such demand is delivered personally to him or is left at the manufactory or his dwelling-house, and he shall also be liable to a penalty to be determined by the Excise Commissioner which may extend to two thousand rupees, and such goods shall also be liable to confiscation.

### **Comments**

**Taxing provision- Rule of interpretation-** It is settled law that is distinction has to be made by Court while interpreting the provisions of a taxing statute between charging provisions which impose the charge to tax and machinery provisions which provide the machinery for the quantification of the tax and the levying and collection of the tax so imposed. While charging provisions are construed strictly, machinery sections are not generally subject to a rigorous construction. The Courts are expected to construe the machinery sections in such a manner that a charge to tax is not defeated.

While interpreting a taxing statute, equity has no place. The clear language of the statute is to be given effect notwithstanding hardship.

**Scope of.-** Rule 9(2) of the Rules provides for the imposition of penalty and confiscation of the goods if removed without payment of excise duty in contravention of sub-rule (1). In *N.B. Sanjana V. Elphinstone Spinning and Weaving Mills Co., Ltd.*, it has been laid down by the Supreme Court that in the order to attract sub-rule (2) of rule 9 of the Central Excise Rules, which is the same as sub-rule (2) or rule 9 of the Rules, the goods should have been removed clandestinely and without assessment. There is no allegation in the instant case that the respondent had clandestinely removed the goods from its manufactory. On the contrary, it is not disputed that the goods were removed on the basis of applications made by the respondent in A.R. 2 forms on payment of duty assessed by the Excise Officer. There is, therefore, no question of clandestine removal of the good and, accordingly, rule 9(2) will have no application.

- 10. Alteration of duty;-** The rate of duty applicable to goods cleared on payment of duty shall be the rate in force on the date on which duty is paid, or if the goods are cleared from a manufactory or warehouse, on the date of the actual removal of such goods from such manufactory or warehouse;

PROVIDED THAT if the goods have previously been removed from a warehouse under bond to be re-warehoused and the duty is paid on such goods without their being

re-warehoused, the rate applicable thereto shall be the rate in force on the date on which duty is paid, or if duty is paid through an account –current maintained with the Excise Commissioner under Rule 9 on the date on which an application Form A.R. 2 is delivered to the officer-in-charge of the warehouse from which the goods were removed.

**11. Recovery of duties or charges short-levied or erroneously refunded.-** When duties or charges have been short-levied through inadvertence, error collusion or mis-construction on the part of an Excise Officer, or through mis-statement as to the quantity or description of such goods on the part of the owner, or when any such duty or charge, after having been levied has been. Owing to any such cause erroneously refunded the person chargeable with the duty or charge, so short-levied, or to whom such refund has been erroneously made, shall pay the deficiency or repay the amount paid to him in excess, as the case may be, on written demand by the proper officer being made within six months from the date on which the duty or charge was paid or adjusted in the owner's account-current, if any, or from the date of making the refund.

**Comment**

**Terms and Conditions of licence under.-** In the instant case, if the petitioners want to sell their products to any of their agents or retailers on the strength of S.P. VI or VII licence as the case may be they have to abide by the condition prescribed under such licence. No retailer or wholesale dealer can possess spirituous preparation without licence; nor can they sell or deal with them except in accordance with the terms and conditions of a licence issued under R. 11 of the Kerala Spirituous preparation (Control) Rules, 1969 2

**12. Residuary powers for recovery of sums due to Government.-** Where these rules do not make any specific provision for the collection of any duty or of any deficiency in duty if the duty has for any reason been short-levied or of any other sum of any kind payable to the collecting Government under the Act or these rules, such duty, deficiency in duty or sum shall, on written demand made by the proper officer, be paid to such person and at such time and place, as the proper officer may specify.

**Comment**

**Scope and applicability.-** Their Lordships of the Madras High Court observed as follows;

“The rules other than Rule 12 do not contain any specific provision for a case where the manufacturer, due to his own default, fails to take a licence and fails to ensure the proper safeguards for the manufacture under Rules 46 to 58. Had he done so, it would have ensured the levy of duty at the proper time and proper place. But that does not mean that the goods which are dutiable under the Act should escape from duty due to the default of the manufacturer. It is for such cases that Rule 12 provides the appropriate power for levy, it being in the nature of a residuary power, as the heading itself states. For the application of Rule 12, there is no period of limitation. A limitation of six months is provided only for Rule 11.”

**13. No refund of duties or charges erroneously paid, unless claimed with six months.-** No duties or charges which have been paid or have been adjusted in an account-current maintained with the Excise Commissioner under Rule 9 and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be refunded unless a written claim is lodged with the proper officer within six months from the date of such payment or adjustment as the case may be

#### **Comment**

The rule prescribes the period of limitation as six months for making the claim for the refusal of duty or charges paid in consequence of inadvertence or some error.

**14. Rebate of duty on goods exported.-** The collecting Government shall, subject to such safeguards, conditions and limitations as are specified in Chapter VII of these rules, grant rebate of duty on dutiable goods, exported out of India.

#### **Comment**

The rule provides for grant of rebate of duty in dutiable goods, if imported out of India.

**15. Export under bond of goods on which duty has not been paid.-** Dutiable goods may be exported out of India, without payment of duty, from a warehouse or a bonded manufactory, provided that export is made in accordance with the procedure set out in the relevant provisions of Chapter VII of these rules and the owner enters into a bond in Form B-3 with such surety or sufficient security, and under such conditions as the Excise Commissioner approves, in a sum equal at least to the duty chargeable on the goods, for the due export thereof at the place of export, within the period that may be specified by the officer-in-charge under sub-rule (3) of Rule 99 and such bond shall not be discharged unless the goods are duly exported out of India, to the satisfaction of the Excise Commissioner or are otherwise accounted for the satisfaction of such officer, nor until the full duty due upon any deficiency of goods not so accounted for, has been paid.

**16. General bond by an exporter.-** The Excise Commissioner may permit any licensed person desirous of exporting from his State, in the manner provided in the foregoing rules, dutiable goods on which duty has not been paid to enter into a general bond in Form B-3 with such surety or sufficient security, in such amount, and under such conditions, as the Excise Commissioner approves, for the export, from time to time, of such dutiable goods within the period prescribed for the goods exported under sub-rule (3) of Rule 99.

PROVIDED THAT in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion demand a fresh bond and may, if the bond is with security, demand at any time he considers it fit to do, additional security.

**17. Penalty for failure to furnish proof of export within the prescribed period.-** When any person authorized to export dutiable goods in bond in accordance with the provisions of Chapter VII of these rules fails to furnish proof of such export to the satisfaction of the Excise Commissioner, he shall upon a written demand being made by the officer-in-charge forthwith pay duty leviable on such goods, and shall also be liable to penalty which may, subject to a maximum of two thousand rupees, extend to twice the amount of duty and until such duty and penalty are paid, the Excise Commissioner may in his discretion refuse to permit such person to make further exports of dutiable goods in bond.

#### **CHAPTER IV Manufacture**

**18. Supply of rectified spirit for manufacture of medicinal and toilet preparation.-** Rectified spirit shall ordinarily be supplied to a manufacturer from a distillery or a spirit warehouse of the State in which the manufactory is situated, the manufacturer, however, is not precluded from obtaining his requirements of rectified spirit from sources situated outside the State.

##### **Comment**

Manufacturer can obtain the rectified spirit from outside the State.

**19. Wastage in transit of rectified spirit.-** If, in any particular case it is proved to the satisfaction of the Excise Commissioner that the loss is bond fide and not due to negligence or connivance on the part of the manufacturer, the duty payable in respect of such loss may be waived in full or in part according to the merits of the case.

Except with the prior sanction of the State Government the concession in this rule shall not be applicable to issue of rectified spirit made to non-bonded manufactories.

**20. Mode of manufacture.-** Manufacture of medicinal and toilet preparations containing alcohol shall be permitted in bond without payment of duty as well as outside bond. In the case of manufacture in bond alcohol on which duty has not been paid shall be used under excise supervision; and in the case of manufacture outside bond, only alcohol on which duty has already been paid shall be used.

##### **Comment**

Only alcohol on which duty has already been paid shall be used in the case of manufacture outside bond.

#### **SECTION A**

#### **Manufacture in bond of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics.**

**21. Issue of rectified spirit without payment of duty.-** Rectified spirit shall be issued without previous payment of duty for the manufacture of medicinal and toilet



preparations containing alcohol subject to the condition that the manufacturer enters into a bond in Form B-1 with sufficient security, as laid down in Rule 96, towards due payment of duty and observance of the rules.

**22. Entry into and exit from a bonded manufactory.-** Unless otherwise ordered by the State Government there shall be only one entrance to the bonded manufactory and one door to each of its compartments. All the doors shall be secured with excise ticket locks during the absence of the officer-in-charge.

**23. Essentials of a bonded manufactory.-** (1) A bonded manufactory shall make provision for the following.

- i. one plain spirit store unless the manufactory is attached to a distillery or a rectified spirit warehouse from which rectified spirit is made available as and when necessary.
- ii. at least one large room for manufacturing medicinal preparations.
- iii. one or more rooms for storing finished medicinal preparations.
- iv. separate arrangement for manufacture of toilet preparations.
- v. the storage of finished toilet preparations.
- vi. accommodation with necessary furniture near the bonded premises for the officer-in-charge.
- vii. malleable iron rods not less than 19 mm. in thickness, set not more than 102 mm. apart, embodied in brick work up to a depth of at least 51 mm. and covered on the inside with strong wire netting or expanded metal of a mesh not exceeding 25 mm. in diameter of length in every window of the bonded premises.
- viii. a board on which the name of the room and a serial number, if any, are legibly painted in oil colour on the outside of every such room in the manufactory.
- ix. all pipes from sinks or wash-basins inside manufactory premises discharging into drains forming part of the general drainage system of the premises.
- x. all gas and electric connections with the licensed premises so fixed as to admit of the supply of gas or electricity being cut off and all the regulators or switches being securely locked at the end of the day's work.

(2) The Central Government may in special cases relax any of the provisions of Cls. (i) to (x) of sub-rule (1)

**24. No additions or alterations to be made without orders.-** No addition or alteration shall be made in the bonded premises or in respect of the permanent fixtures therein without the previous orders of the Excise Commissioner. Plans, in triplicate showing each addition or alteration shall be submitted with the application for the necessary permission and copies disposed of in the same manner as copies of the original plans of the bonded manufactory as provided in rule 95.

### **Comment**

Prior permission of the Excise Commissioner is a must for making alterations or additions in the bonded premises.

**25. Arrangements of receptacles in a bonded manufactory.-** (1) The permanent vessels for the storage of alcohol, opium, Indian hemp and other narcotic drugs and narcotics received under bond and all the finished preparation on which duty has not been paid shall be secured with excise ticket locks.

(2) All vessels intended to hold alcohol and liquid preparations shall be gauged by the officer-in-charge. They shall each bear a distinctive serial number and their full capacities distinctly and indelibly marked on them. A record of these details shall be kept in Form R.G.-I

(3) Table shall be computed to show contents at an inch and tenth of an inch of the depth of each such vessel.

**26. Indent for rectified spirit.-** Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent in Form I.D.-1 countersigned by the officer-in-charge, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the bonded manufactory to the distiller the duplicate sent through the officer-in-charge to the distillery or spirit warehouse officer and the triplicate retained as office copy. The cost price of such rectified spirit shall be paid by the licensee of the bonded manufactory to the distiller, if the distillery or warehouse officer has received from the officer-in-charge of the bonded manufactory the duplicate of the indent, he shall issue the spirit required under bond, under the appropriate permit in the Form in vogue in the State for transport of rectified Spirit and send the advice portion of such permit to the officer-in-charge.

### **Comment**

This rule directs that the rectified spirit required for manufacturing medicinal and toilet preparations to be obtained on an indent in Form I.D.-1 countersigned by the officer-in-charge from any distillery or spirit warehouse approved by the Excise Commissioner.

**27. Verification of rectified Spirit received.-** Consignments of rectified spirit received under bond shall be verified in volume and strength and the receipt of such supply shall be entered in register in Form R.G.-2 subject to the provision of rule 19 duty at the rate levied by the State Government on alcoholic liquors on all wastages shall be paid by the licensee of the bonded manufactory into a Government treasury on receipt of a demand from the officer-in-charge and a copy of the treasury receipt shall be sent to the distillery officer who shall thereupon make the necessary adjustment in his register.

**28. Storage of rectified spirit.-** (1) After the rectified spirit received has been verified, it shall be stored in one or more vessels in the spirit store.

(2) If, in any particular case, it is proved to the satisfaction of the Excise Commissioner that the loss is bona fide and not due to negligence or connivance on the part of the manufacturer, the duty payable in respect of such loss may be waived in full in part according to the merits of the case.

**29. Issues of rectified spirit from the spirit store.-** (1) Rectified spirit shall be issued from the spirit store to the laboratory of the manufactory on a requisition of the licensee, which shall be made in Form R.Q-I, but only in such quantities as are in conformity with the formulae laid down in the relevant pharmacopoeia or the formula of the patent and proprietary medicines displayed on the label of the container in the manner prescribe in the Drugs Rules, 1945 , for the time being in force, for the particular preparation for which the alcohol is required. In the case of medicinal preparation manufactured from concentrated tinctures the exact quantity of spirit to be added to them shall be calculated after ascertaining the proof-spirit content of the concentrated tinctures by analysis by the Chemical Examiner. For this purpose two samples of not less than 142 ml. each shall be taken from each concentrated tincture, one of which shall be sent to the said Chemical Examiner for ascertaining the proof-spirit content while the other shall be retained by the officer-in-charge of the bonded manufactory until the result of analysis is known, after which it may be added to the concentrated tincture from which it was originally taken. All rectified spirit so issued shall, in the presence of the officer-in-charge, be added without delay to the other materials for the preparation specified in the application. Rectified Spirit shall not be issued for any purpose other than the manufacture of medicinal and toilet preparations in the laboratory.

(2) Finished medicinal or toilet preparations may be transferred from the finished store to the laboratory of the manufactory, for addition to raw materials for the preparation of the same or any other kind of preparation on written requisition from the licensee. Such transfers shall be shown in the respective registers maintained and the alcohol contents shall be adjusted correctly.

**30. Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.-** Indent for opium shall be made to the nearest sub-treasury or the Government Opium Factory. Ghazipur or to the warehouse or to the place of storage approved by the State Government, in Form I.D.-1. The supply of Indian hemp and other narcotics shall also be indented for from the nearest Government warehouse in the same Form. The supply of opium, Indian hemp, narcotic drugs and other narcotics shall be made under permit as prescribed in rule 26. On their receipt in the bonded manufactory they shall be verified and accounted for in the register in Form R.G.-2 as in the case of alcohol. Opium, Indian hemp, narcotic drugs and other narcotic obtained by the licensee free of duty shall be stored separately in the spirit store and secured by excise ticket locks. They shall be issued for the manufacture of medicinal preparations only on a requisition in Form R.Q.-1 by the licensee as in the case of alcohol.

**31. Manufactured dutiable goods.-** Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G.-3. This Register shall also show the receipt and disposal of all alcohol issued to the laboratory from the spirit store and the quantity of finished medicinal preparation manufactured therefrom. As soon as a preparation is manufactured, it shall be removed to the finished store where, after it has been carefully measured, it shall be stored in vessels provided for the purpose and accounted for in the register in Form R.G.-4. The issue of opium, Indian hemp, narcotic drugs and other narcotics shall be made under the appropriate permit and the advice portion of such permit shall be sent to the officer-in-charge.

#### Comment

This rule requires issue of opium, Indian hemp, narcotic drugs to be made under the appropriate permit

**32. Manufacturing vessels to bear labels.-** Every time the percolator, or other vessel intended for alcohol is charged there shall be attached to it a label showing the following particulars.

- a) the name and batch number of the preparation;
- b) the description and quantity of alcohol placed in it from time to time; and
- c) the date of removal of the preparation and the quantity of such preparation removed.

**33. Sample to be taken:** (i) On completion of production of medicinal or toilet preparation, the officer-in-charge shall permit the licensee to take free sample of 227 ml. or such quantity of the preparation as the officer-in-charge considers necessary for analysis in his own laboratory and declaration of the strength of alcohol and medicaments.

(ii)	Any Quantity left over after analysis shall be destroyed by the licensee in his laboratory in the presence of the officer-in –charge of the laboratory.
(iii)	A separate account of the quantity used by the licensee for analysis shall be maintained,
(iv)	The alcoholic strength of a preparation as declared by the licensee shall be maintained.
(v)	immediately after declaration by the licensee of the alcoholic strength of a finished preparation and before such preparation is removed to the store, the licensee shall make proper entries in the register in Form R. G-3.
(vi)	The officer-in-charge shall check the entries and if they are found in order, he shall check the contents of as many as he thinks necessary of the vessels in which the preparation is being stored. he shall then initial on the relevant entries of the Register in Form R.G-3 and take two samples from each batch of such finished preparation for analysis and

	report by the Chemical Examiner.
(vii)	One set of samples shall be sent at once to such Chemical Examiner and a note to the effect shall be made in the register in Form R.G.3 . The report of the Chemical Examiner, when received , shall be shown to the licensee.
(viii)	The duplicate samples of a preparation which is intended exclusively for replacement of the original sample or repetition of its analysis , when necessary, shall be kept under excise ticket lock, and shall be returned to the finished store immediately on receipt of the report of the Chemical Examiner.
(ix)	All such samples sent shall be sealed by the officer-in-charge and the licensee of the manufactory.
(x)	The duplicate sample shall not be returned to the finished store in any case where---
(a)	the alcohol strength of a preparation from which the sample was taken, is declared by the Chemical Examiner to be beyond the margin of 3% unless the Excise Commissioner permit standardization of such sub-standard preparation; and
(b)	the preparation is declared to be a spurious preparation under these rules.
(xi)	All samples required for analysis under these rules shall be supplied free of cost by the licensee and all expenses in connection with packing and dispatch of the samples shall be borne by him. Samples of medicinal or toilet preparation may also be taken at any time by the officer-in-charge or other superior officer and such samples shall be sent to the Chemical Examiner for analysis and check.

#### Comment

**The word “ shall” –Meaning of.**—It has been laid down consistently by the Supreme Court that the mere use of the word “ shall” by itself in the statute does not make the provision mandatory, but it is the duty of the Courts of Justice to try to get at the real intention of the Legislature by carefully attending to the whole scope of the statute to be construed. In each case, one has to look to the subject-matter, consider the importance of the provisions and the relation of that provision with the general object intended to be secured by the Act and upon the review of the case in that aspect decide whether the enactment is mandatory or only directory. 1

34. Storage of finished products,-- (i) Medicinal and toilet preparation shall on completion of production be stored in bulk in jars or bottles each containing not less than 2,273 ml.

(ii)	Such preparations ready for issue may be filled in bottles or containers of not less than 57 ml. content:
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PROVIDED THAT the Excise Commissioner may by an order in writing specify that any such preparation may be filled in bottles or containers of smaller capacity.

(iii)	Every container of a finished preparation shall bear a label showing the name of the preparation, its batch number, its alcoholic strength and the
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	name of the manufacture.
(iv)	The label of each container of a preparation stored in bulk shall, in addition, indicate the actual contents in litres, its alcoholic strength and the date of storage.
(v)	The containers shall be kept so arranged in suitable racks as to allow ready identification of each batch.
(vi)	Any goods stored may be left in the store room for a period of three years or for such extended period as the Excise Commissioner may, in each case, allow. The owner of the bonded laboratory shall, before the expiry of the period of three years or the extended period, if any, clear the same for consumption in the State on payment of excise duty or for removal in bond to a bonded warehouse or for exportation.

**35. Deficiency noticed in the finished store.** – (1) A record shall be kept of all deficiencies in bulk content of any finished medicinal and toilet preparation in store by the officer-in-charge in Form R.G.4 and a report of all such deficiencies, shall be submitted by him at the end of each quarter to the Excise Commissioner.

2) All such loss in the absence of a satisfactory explanation from the licensee shall be subject to levy of duty on the quantity so lost at penal rates which shall not be more than double the rates prescribed.

(3) If the Excise Commissioner is satisfied that the deficiency reported under sub-rule (1) was due to natural or unavoidable causes, and if he is satisfied that the alcoholic preparation has not gone into consumption, he may remit the duty.

**36. Disposal of sub-standard preparations.**—(1) A finished medicinal or toilet preparation which is or is suspected to have deteriorated in quality may, if the manufacturer so desires, be destroyed with the permission of the Excise Commissioner in the presence of the officer-in-charge and relevant entries made in the register in Form R.G.4.

(2) The Excise Commissioner may, ON an application made to him by the manufacturer, allow him to re-process a sub-standard preparation.

(3) Excise duty shall not be levied on the preparation so destroyed provided the Excise Commissioner is satisfied that the deterioration of the preparation, or in the alternative its improper manufacture, was due to reasons beyond the control of the licensee.

**37. Disposal of recovered alcohol.**--- (1) Alcohol recovered in the course of production of a medicinal or toilet preparation or distilled separately from the mark of such preparation may be used for subsequent production of the same preparation provided such alcohol is collected separately and accounted for separately.

(2) In cases where the alcohol recovered from a preparation liable to duty at the lower rate is sought to be used in the manufacture of a preparation subject to higher rate

of duty, the duty on the preparation so manufactured shall be collected or made leviable on determination of the spirit strength of the preparation.

(3) An account of recovered alcohol in a recovered alcohol vat shall be maintained by the officer-in-charge in Form R.G.2.

(4) Recovered alcohol declared by the licensee to unfit for use shall be destroyed by him in the presence of the officer-in-charge on submission of written application. No rebate of duty shall be allowed on recovered alcohol so destroyed.

**38. Wastage in manufacture.** – (1) The State Government may, from time to time, fix the percentage of wastage in the production of a particular medicinal or toilet preparation. Any wastage that exceeds the allowable limit and is not properly accounted for shall be charged with the duty together with such penalty not exceeding the duty leviable thereon as the Excise Commissioner may deem fit. If the alcohol in strength of a preparation is found by the Chemical Examiner to exceed the highest allowable limit by more than 3 proof degrees or to be below the lowest allowable limit, its issue from the bonded manufactory, shall be withheld.

(2) The licensee may be allowed to adjust the alcoholic strength or the medicaments or the ingredients of such a batch of preparation in a suitable manner with the previous approval of the Excise Commissioner provided the process employed does not impair the therapeutic or toilet properties of the preparation in any way.

(3) A sample of the preparation shall be sent to the Chemical Examiner for analysis after adjusting the spirit or medicament or other ingredients, and issue of the adjusted batch of such preparation shall be allowed only when the Chemical Examiner's report has been found to be satisfactory.

(4) When an excess of more than 20 proof degrees over the strength declared by the licensee of any batch of preparation is found by the Chemical examiner, the true strength, as ascertained by the Chemical Examiner, shall be entered in the batch account in Form R.G. 3 and the reason for this alteration shall be briefly noted in the remarks column, and the excess duty due from the licensee or any quantity issued from the batch on payment of such duty to the credit of the Central Government (in the case of Union territories) or the State Government prior to the receipt of the Chemical Examiner's report, shall be realized by the officer-in-charge with the previous sanction of the Excise Commissioner.

(5) No refund or abatement of excess duty shall be allowed on any quantity of a batch of preparation issued on payment of such duty and prior to the receipt of the Chemical examiner's report, if the strength is found to be lower than that declared by the licensee.

#### Comment

Excise Commissioner is empowered to impose penalty not exceeding the duty leviable on the wastage that exceeds the allowable limit.

**39. Remission of duty in case of loss due to accident.**—In case of any accidental loss of alcohol In a bonded manufactory, otherwise than by theft, the officer-

in-charge shall institute necessary enquiries without delay to ascertain the cause of such loss. If such loss is found to be beyond the control of the licensee the duty on the alcohol so lost shall be remitted with the approval of the Excise Commissioner or may Exercise office subordinate to, the Excise Commissioner specially empowered by him in this behalf.

**40. Issue from a bonded manufactory.**—(1) Issues of alcoholic preparations and preparations containing opium, Indian hemp or other narcotic drugs and narcotics shall be made from a bonded manufactory on payment of duty. The licensee shall present before the officer-in-charge an application in Form A. R-2 signed by him or by his authorized representative. The officer-in-charge shall, after checking the entries and realizing the duty payable, allow the required quantities to be removed after issuing a permit:

Provided that issues to another bonded warehouse shall be made without payment of duty under proper security governed by the rules in Chapters VII and VIII.

(2) If the licensee is also an account-holder as provided for in rule 9, duty leviable on alcohol preparations and preparations containing opium, Indian hemp or other narcotic drugs and narcotics to be issued from a bonded manufactory shall be debited in the account-current before the preparations are removed from the bonded premises.

**41. The licensee to maintain proper account, etc.**—(1) The licensee shall maintain accounts in proper forms and registers as prescribed in the Appendix to these rules.

(2) The licensee shall deliver to the officer-in-charge, by the 5<sup>th</sup> of each month. a return of transactions of business in respect of the preceding month in Form R.T. 1

**42. Size of establishment.**—It shall to the Excise Commissioner to determine the size of the supervisory staff in consultation with the licensee.

#### Comment

The rule vests the discretionary power upon the Excise Commissioner to determine the size of the staff for supervision in consultation with the licensee.

**43. Accounts.**-- The officer-in-charge shall maintain accounts in the prescribed form and shall take steps to ensure that the licensee also maintains accounts. Separate account shall be written up daily by the officer-in-charge and the licensee or by any person authorized by him and shall be compared and reconciled before the manufactory is closed at the end of the day's transactions.

**44. Collection of duty.**—The officer-in-charge shall be responsible for correct collection of duty and penalty, if any, at the prescribed rate before any medicinal or toilet preparation containing alcohol are allowed to be removed from the premises except in the case of exports or removal under bond or under such conditions as may be permitted by the Excise Commissioner.

**45. Scope of duties.**—The Officer-in-charge shall exercise such supervision as is required to ensure that alcohol issued for a certain preparation added to the materials which to make that preparation and that no portion of such alcohol is diverted to the other purposes.



(2) Agents, clerks, compounders and other person, who have been duty authorized in this behalf by the licensee, and approved by the officer-in-charge, may enter into and carry out their work in connection with the manufacture during the working hours of the manufactory.

(3) Any person duly authorized in this behalf by the licensee may sign all applications and indents for the issue of rectified spirit or finalized preparations.

(4) Excise Officer specially empowered in this behalf by the Excise Commissioner, shall inspect the manufactory in accordance with the instructions prescribed herein and shall submit the notes of their inspection to the officer specified by the Excise Commissioner. They shall also be responsible for the correct maintenance of accounts and collection of duty by the office –in-charge.

Comment

This rule empowers the person authorized by the licensee to sign all applications and indents for the issue of rectified spirit or finished preparations.

**SECTION –B**

Manufacture outside bond of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics

**46. Opening and closing hours.**—The work of manufacture and sale in the non- bonded manufactory shall be conducted between the hours of sunrise and sunset and on such days and hours as may be fixed by the Excise Commissioner.

**47. Building arrangements.**—Arrangement of the building shall be as under:

(i)	The portion of the non-bonded manufactory used as “laboratory” shall be separated from that used for other purpose.
(ii)	The windows of the “spirit store” “laboratory” and “finished store” shall be fitted with malleable iron bars not less than 19 mm. in thickness, set not more than 102 mm. apart and fixed in the brick-work to a depth of at least 51 mm. at each end. On the inside of each window there shall be securely fastened to the bars stout wire-netting the aperture of which shall not exceed 25 mm . in diameter.
(iii)	There shall be only one entrance to the non-bonded manufactory and one door each to the “laboratory”, “spirit”, “store”, and “finished store”.
(iv)	All pipes from sinks and wash-basins inside the manufactory premises shall discharge into closed drains forming part of the general drainage system of the premises.
(v)	All electric and gas connections with the licensed premises being be so fixed as to admit of the supply of electricity or gas being cut off and the regulators or switches being securely locked out at the end of day’s work.
(vi)	There shall be separate “spirit store” for the rectified spirit (purchased at the duty of Rs. 10 and Rs. 20 and Rs. 80 per litre).
(vii)	There shall be separate finished stores for medicinal and toilet preparations falling under each item of the Schedule to the Act.
(viii)	All alterations in arrangement of building and plants shall be made only with the previous sanction of the Excise Commissioner
(ix)	The State Government may relax all or any of the provisions of Cls. (i) to (viii) in the case of small manufacturers whose annual consumption of

	alcohol does not exceed 500 litres and also in the case of those who prepare medicinal preparation for dispensing to their patients only and not for sale.
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#### Comment

The rule requires the medicinal and toilet preparations falling under each item of the Schedule of the Act to be kept in separate finished stores.

**48. Receptacles.** – (i) The permanent vessels for the storage of alcohol and finished preparations containing alcohol in the non-bonded manufactory shall be gauged accurately and tables shall be computed to show the contents of every 20 mm. and 2 mm of its depth.

- (ii) The receptacles for the storage of finished preparations in the finished store shall be of metal, porcelain or glass as may be convenient and necessary.
- (iii) Each permanent vessel shall bear a distinctive serial number, its full capacity, and the purpose for which it is to be used, distinctly and indelibly marked on it.

A record of these details shall be kept in the register in the Form R.G. 1.

- (iv) All receptacles containing alcohol, tinctures, liquid extracts or other alcoholic medicinal or toilet preparations, in the laboratory shall have affixed to them labels signed by the manufacturer or his authorized representative showing the batch number, the name of the preparations and the quantity of alcohol added in the receptacles during the course of manufacture.
- (v) Labels placed on macerators and percolators or carboys shall show the quantity of proof-spirit contained in them on each occasion and shall be destroyed when they are emptied and cleaned.
- (vi) Labels on bottles filled for removal shall show among other details, which the manufacturer may require, the alcoholic contents in proof-strength and the average percentage of absolute alcohol it contains.

**49. Indent for rectified spirit-duty paid.**—(1) Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent prepared in triplicate, Form I.D. 1 from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the manufactory to the distillery or spirit warehouse keeper, the duplicate to the officer-in-charge of the distillery or spirit warehouse through the proper officer and the triplicate retained by the licensee as office copy. The cost of such rectified spirit shall be paid by the licensee of the manufactory to the distillery or spirit warehouse –keeper. The licensee shall credit the duty payable on the spirit indented for into a Government treasury of the collecting Government and enclose the chalan in token of such payment, to the duplicate copy of the indent. The treasury officer shall send a advice of such payment to the officer-in-charge of the distillery or spirit warehouse, after satisfying himself that the correct amount of duty has been paid, as evidenced by the chalan enclosed by the licensee and

the advice of such payment received from the treasury officer, shall order the issue of rectified spirit required. The rectified spirit shall be brought from the distillery or spirit warehouse to the manufactory covered by a permit issued by the officer-in-charge of the distillery or spirit warehouse. All such permits shall be filed along with respective indents. The rectified spirit so brought into the non-bonded manufactory shall be immediately transferred to the spirit store and the necessary accounts written up then and there in the register in Form R.G. 2. Accounts of all transactions in respect of rectified spirit (purchased paying the duty of Rs. 10 and Rs. 20 and Rs. 80 per litre) shall be maintained separately.

(2) Where the manufactory as well as the warehouse from which rectified spirit is to be obtained are located within the same State, the licensee may authorize the owner of the distillery or warehouse to pay the duty on his behalf before the issue of rectified spirit. On such authorization the owner of the distillery or warehouse shall pay the amount of duty into a Government treasury to the credit of the collecting Government or in such manner as may be prescribed by the Excise Commissioner.

**50. Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.** – Indent for opium shall be made to the nearest sub-treasury or to the Government Opium Factory, Ghazipur or to the warehouse or place of storage approved by the State Government in Form I.D. 1. The supply of Indian hemp, narcotic drugs and other narcotics shall be indented for from the nearest Government warehouse or place of storage approved by the State Government in the same form. The supply of opium Indian hemp and other narcotic drugs and narcotics shall be made under permit as prescribed in rule 49. On their receipt in the non-bonded manufactory they shall be verified and accounted for in the register in Form R.G. 2, Opium Indian hemp and other narcotic drugs and narcotics obtained by the licensee free of duty shall be stored separately in the spirit store. Every time opium, Indian hemp other narcotic drugs and narcotics are issued from the spirit store of the laboratory, such issues shall be accounted for in the register in Form R.G. 2.

**51. Restrictions on manufacture.**—(1) The manufacturer shall not sell or transfer the rectified spirit obtained by him to any other person.

(2) Medicinal preparations, containing alcohol, which are capable of being consumed as ordinary alcoholic beverages falling under item No. 1 (ii) © of the Schedule to the Act shall not be manufactured from rectified spirit on which only the duty of (Rs. 10) per London Proof Litre has been paid and such preparations shall be manufactured only from rectified spirit on which a duty of (Rs. 20) per London Proof Litre has been paid and the rectified spirit obtained after payment of the aforesaid duty of Rs. 3.85 paise shall be accounted for separately.

(2-A) Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages falling under either item No. 1 (ii) (b) or item No. 2 (iii) of the Schedule to the act shall not be manufactured from rectified spirit on which only the duty of (Rs. 10) or (Rs. 20) per London Proof Litre has been paid and such preparations shall be manufactured only from rectified spirit on which duty of

(Rs. 80) paise per London Proof Litre has been paid and the rectified spirit obtained after payment of the aforesaid duty of Rs. 80) shall be accounted for separately.

(3) In no case shall be quantity of rectified spirit in the possession of the manufacturer exceed the limit fixed by the licensing authority.

Comment

This rule imposes the restriction on the sale and transfer of the rectified spirit by the manufacturer to any other person.

**52. Manufacture, storage and sale to be carried on only in the licensed premises of the non-bonded manufactory.**—(1) The manufacture and storage of all preparations shall be carried on in the licensed premises only.

(2) Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G. 3. This register shall also show the receipt and disposal of all rectified spirit, opium Indian hemp and other narcotic drugs and narcotics drawn from the spirit store and the quantity of finished preparation manufactured therefrom.

(3) All finished preparations shall be transferred from the “laboratory” to the “finished store” and shall be so arranged that the checking of stock of every batch of preparation from the accounts register in Form R.G. 4 is facilitated.

(4) Finished preparations made from rectified spirit obtained at different rates of duty shall be kept separately in the finished store.

(5) Every preparation stored in bulk shall be measured into the storage vessel to the nearest fluid ounce by the manufacturer and sealed.

(6) When any of the contents of a vessel, in which the preparations are stored in bulk are removed, the manufacturer shall enter on the stock card attached thereto the quantity taken out and the manner of disposal with his signature and date.

Comment

There shall be separate finished stores for keeping the rectified spirit obtained at different rates of duty.

**53. Samples to be taken by the Excise Officer at least once a month for analysis.**—(1) The Excise Officer, in which jurisdiction the manufactory is situated, shall, without previous notice to the manufacturer, take samples of not less than 13 per cent and not more than 15 per cent (save in exceptional circumstances) of the total number of the medicinal and toilet preparations containing alcohol from the finished stocks at least once every month and forward them to the Chemical Examiner for analysis and report whether the alcoholic contents thereof tally with the percentage of alcohol shown on the labels affixed to the bottles.

(ii) If the proof strength reported by the Chemical Examiner is more than 3 per cent proof spirit than the strength declared by the manufacturer on the labels pasted on such bottles, the manufacturer is liable to a penalty at the rate of 10 items the difference in duty in the quantity so manufactured but not exceeding Rs. 2,000.

- (iii) If such differences are found to occur frequently, the Excise Commissioner may order the cancellation of the licence held by the manufacturer.
- (iv) Samples of finished products may also be taken at any time by the Excise Commissioner, and such other Excise Officer authorized by the Excise Commissioner in this behalf.
- (v) All such samples shall be taken by the officer personally and in the presence of the manufacturer or his authorized agent.

**54. Procedure to be followed in taking samples.**—(i) A sample shall be of 227 ml. or such quantity as may be fixed by the Excise Commissioner.

- (ii) Every sample shall be taken in duplicate.
- (iii) The cork of every bottle in which sample is kept shall be fixed with the officer's personal seal or the official seal and the name of the preparations and batch number shall be stated on label affixed to each such bottle.
- (iv) The label of the bottle shall be signed by the officer taking the sample
- (v) The manufacturer, if he so desires, shall be allowed to affix his own seal and sign the labels.
- (vi) The duplicate samples shall be kept securely under lock and key in an almirah (to be provided by the manufacturer) until the result of the analysis has been reported, save in the case in which the Chemical Examiner has asked for another sample wither to replace the previous sample dispatched to him or to repeat the analysis. Duplicate samples, to which no further reference is needed, shall be promptly returned to the manufacturer.
- (vii) The samples to be sent for examination shall be carefully place in a case and securely fastened with tape or wire to be supplied by the manufacturer and shall be sealed by the officer taking the samples, with the personal seal or the official seal, and dispatched without delay, at the expense of the manufacturer, to the Chemical Examiner.
- (viii) A letter advising the dispatch of the sample shall be sent to the Chemical Examiner in duplicate. The letter shall contain besides other information a facsimile of the seal used. The Chemical Examiner shall acknowledge the receipt of the sample in the duplicate copy to the dispatching officer.

**55. No compensation to manufacturer of samples taken for analysis.**—The manufacturer shall not be entitled to any compensation for the samples taken for the purpose of analysis under these rules.

**56. Correct and up-to-date accounts in prescribed printed registers to be maintained.**—(i) The manufacturer shall maintain up-to date, correct and proper accounts in the relevant register and deliver to the proper officer, by the 5<sup>th</sup> of each month, a monthly return of transactions of business.

- (ii) The manufacturer shall also furnish such statements as may be required by the Excise Commissioner or by any officer empowered by him in this behalf.

- (iii) All the account registers shall be obtained by the manufacturer at his cost from the respective Taluk office or Excise Office or such other office authorized to sell such registers.

**57. Employees.**—(i) The manufacturer shall furnish to the Excise Commissioner and the proper officer a list containing the names of the manager or assistant manager employed by him and of all other employees whose duties require them to another non-bonded manufactory.

- (ii) He shall promptly inform the Excise Commissioner and the proper officer of any changes which he may choose to make in the list from time to time.
- (iii) No person other than the person whose name is contained in the list shall enter the manufactory without the special permission of the proper officer.

**58. Inspection.** – (1) The non-bonded manufactory shall at all reasonable times be open a inspection by the Excise Commissioner and other Excise Officer having jurisdiction over the area in which the manufactory is situated.

(2) The proper officer shall inspect the non-bonded manufactory at least once every month.

(3) The State Government may authorize any officer of the prohibition, land revenue , medical and public health department to inspect the non-bonded manufactory.

## SECTION C

### Classification of Medicinal and Toilet Preparations Containing Alcohol

**1[59. Allopathic preparations.** – Allopathic preparations are medicinal preparations made according to the modern system of medicines and all under either of the following two categories, namely:

- (a) Official allopathic preparations that is to say, those preparations which are made in accordance with the formulae given in the latest editions of the following pharmacopoeias and official compendia of drugs standards of formularies, namely:
  - (i) Indian Pharmacopoeia ;
  - (ii) official pharmacopoeia of any other country to which the drug claims to comply;
  - (iii) in the case of the preparations for which the formulae are not included in the latest editions of the official pharmacopoeia of any country, such preparations as may be included in the latest editions of the official compendia of drug standards or formularies, namely, the British Pharmaceutical Codex or the National Formulary of the United States, the British Veterinary Codex, the National Formulary of Indian, the Dental Formulary of U.S.A. to which the preparations claims to comply:

Provided that where the formularies are not specified either in the latest editions of the Indian Pharmacopoeia or the official pharmacopoeia of any country or the official

compendia of drug standards of the formularies specified above, but are specified in the edition immediately preceding the latest edition of the said pharmacopoeia or official compendia, as the case may be, the preparations made in accordance with the formula specified in such immediately preceding edition of the relevant pharmacopoeia or official compendia shall be considered to be the official allopathic preparations;

- (b) non-official allopathic preparations (that is to say, preparations other than the official allopathic preparations) made according to the modern system of medicine and conforming to the formulae displayed on the label.]

*Restricted and unrestricted medicinal preparations*

**60. Maintenance of restricted list of preparations.-** (1) A list of medicinal preparations which are considered as capable of being misused as ordinary alcoholic beverage, hereinafter referred to as restricted preparations, is given in the Schedule. All other medicinal preparations being manufactured from a date prior to 1<sup>st</sup> April, 1957, shall be considered to be not capable of being misused as ordinary alcohol beverages (hereinafter referred to as unrestricted preparations).

(2) If, however, a preparation falling in the unrestricted category is found to be widely used as ordinary alcoholic beverage, Central Government may, on the request of a State Government or suo motu, refer the matter to the Standing Committee referred to in rule 68. The Central Government shall, if so advised by the said Committee, declare the preparation as a restricted preparation and the item or sub-item or both in the Schedule to the Act under which the preparation falls, and thereupon include the said preparation in the Schedule.

(3) Medicinal preparation other than official allopathic preparations which are manufactured in India for first time on and subsequent to 1<sup>st</sup> April, 1957, shall be presumed to be restricted preparations unless declared to the contrary by Central Government on the advice of the Standing Committee. Any manufacturer, intending to produce a new alcohol preparation other than an official allopathic preparation, shall submit two samples Government shall forward such request with receipt to the Central Government for a decision. The Central Government shall refer the matter to the Standing Committee and in accordance with the advice tendered by it or sub-item or both in the Schedule to the Act under which the preparation falls. The decision of the Central Government shall be communicated to all State Governments. In case the preparation is declared to be a restricted preparation it shall be included in the Schedule of restricted preparations and if the preparation is declared to be an unrestricted preparation it shall be included in the schedule on unrestricted preparations.

The advice of the Standing Committee shall be communicated within a reasonable time and in no case later than six months from the date of submission of sample to the Committee.

*Homoeopathic Preparations*

**61. Mode of manufacture.**- American, British and general pharmacopoeias that are in vogue at present in the various States, shall be recognized as standard pharmacopoeia or the homoeopathic preparation for the purpose of these rules until such time as the Central Government evolves its own pharmacopoeia.

62. [ \* \* \* \* \* ]

*Preparation with narcotic ingredients*

**63. Preparations containing opium, Indian hemp and other narcotic drugs and narcotics.**- The rules in respect of alcoholic medicinal and toiler preparations shall, as far as may be, apply to preparations containing opium, Indian hemp, and other narcotic drugs narcotics.

*Ayurvedic Preparations*

**64. Types of preparations-** Asavas and Aristas are the principal types of Ayurvedic preparations in which alcoholic contents is self-generated and not added to such.

**65. Pharmacopoeia for Ayurvedic preparations.**- Until a standard Ayurvedic pharmacopoeia has been evolved by the Central Government, the pharmacopoeias that are in the various States shall be recognized as standard Ayurvedic pharmacopoeias.

**66. Classification of preparation containing self-generated alcohol for purposes of levy of duty.**- No duty shall be levied on Ayurvedic preparations containing self-generated alcohol in which the alcoholic content does not exceed 2 percent proof spirit. Where the percentage of proof spirit is in excess of 2 percent duty will be leviable under item 2 (ii) or 2(i) of the Schedule to the Act according as the preparations are capable of being consumed as ordinary alcoholic beverage or not:

Provided that Ayurvedic practitioner registered under any law for the time being in force in any State where there is no such registration of Ayurvedic practitioners, such practitioners, as are proved to satisfaction of the Excise Commissioner to be of good standing, shall be allowed to manufacture and dispense Ayurvedic preparations, excepting those prepared by distillation or by addition of alcohol as such during the process of manufactured or to the finished product, free of duty subject to the following conditions:

- (a) Practitioners shall take out licence on payment of fee of Re.1 in the manner hereinafter stated;
- (b) such preparations shall be used only for the patients of the practitioners and shall not be for sale to the general public;
- (c) the practitioner shall allow drawing of samples by Excise Officer to ensure that the preparations contain only self-generated alcohol; and



- (d) daily account shall be maintained of all the preparations manufactured and dispensed giving particulars of names and addresses of the patients of the practitioners.

**67. Levy of duty on Ayurvedic preparations made by distillation or to which alcohol is added at any stage of manufacture.-** For purpose of duty Ayurvedic preparations, made by distillation or to which alcohol is added at any stage of manufacture, shall be treated as alcoholic preparations capable of being used as ordinary alcoholic beverages.

### Comment

**Applicability.-** The presumption under the rule, however, will apply only when the preparation in question is an Ayurvedic preparation, and unless this is established, the presumption under rule 67 or for the matter of that, the application of the higher duty under the item 1 of the Schedule of the Act, cannot be made.

**67-A. [ \* \* \* \* \* ]**

### *Standing Committee*

68. Standing Committee and its functions.- (1) 1[The Standing Committee referred to in rule 60 shall consist of the following as its members:]

- (i) The Drugs Controller of the Government of India ;
- (ii) the Chief Chemist, Central Revenues Control Laboratory ;
- (iii) one pharmacologist to be nominated by the Central Government ;
- (iv) the Advise in Indigenous systems of Medicine, Ministry of Health, Family Planning and Urban Development:

2[Provided that the Drugs Controller, the Chief Chemist or the Adviser may, for reasons to be recorded by him in writing, depute the Deputy Drugs Controller, 3[Deputy Chief Chemist] the Deputy Advise in Indigenous System of Medicines, as the case may be, to attend any meeting of the Committee on his behalf.]

The Committee shall advise the Central Government on all matters connected with the technical aspects of the administration of the Act and their rules and, in particular, on the question whether-

- (i) a particulars preparation is entitled to be treated, or to continue to be treated, as a genuine medicinal or toiler preparation for the purposes of the Act;
- (ii) and if so, whether it should be treated, or continue to be treated, as a restricted or an unrestricted preparation.

(2) The Committee may tender such advice, on the motion of the Central Government and may make such investigation as it or the Central Government considers necessary, and the Central Government may take, on such advice, such decision as that Government thinks fit.

(3) For the purpose of such investigation, four samples of 227 ml. each or such other quantity of the preparation as may be considered necessary shall be taken.

4[(4) The Standing Committee shall before declaring under sub-rule (2) of rule 60 a preparation as restricted preparation, grant, if the person concerned so desires, an opportunity of being heard in the matter.

(5) Where a member of the Standing Committee is unable for any reason to, attend the meeting of that committee, he may nominate an officer subordinate to him attend the meeting on his behalf.]

## CHAPTER V Warehousing

**69. Establishment of bonded warehouses.-** The manufacturers or dealers in dutiable goods may establish bonded warehouses anywhere in India. No duty paid goods and no goods other than dutiable goods shall be deposited in such bonded warehouses.

**70. Licensing of warehouses. –** The Excise Commissioner shall license a private warehouse for the storage of dutiable goods on which duty has not been paid and may direct in what manner and on what terms such goods shall be stored and how and in what manner such warehouse shall be secured by locks or fastenings.

**71. Licensee to enter into a bond.-** The Excise Commissioner shall require the licensee to furnish a bond in Form B-2 with such surety or sufficient security, in such amount and under such conditions, as the Excise Commissioner approves binding the licensee to pay duty on the goods deposited therein and for the due and safe removal of such goods to another warehouse and for the due observance of the terms, conditions and requirements of the Act, these rules and any other rule made hereunder in respect of the same;

Provided that on the revocation of any licence by the Excise Commissioner all such goods warehoused therein shall be removed as the Excise Commissioner directs and no abatement of duty or allowance shall be made in respect of any such goods for deficiency of quantity, strength or quality after due notice of such revocation has been given to the licensee:

Provided further that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion, demand a fresh bond; and may, if the bonded is with security, demand at any time he considers it fit to do so, additional security.

### Comment

It is well settled rule of interpretation that where two provisions operate on one filed, both have to be allowed to have their place; unless such operation would result in patent inconsistency or absurdity.

**72. Receipt of goods at warehouse.-** All goods brought for warehousing shall be produced to the officer-in-charge of the warehouse, if any, or the proper officer, together with the relative transport and shall be weighed, gauged and proved, wherever necessary, in his presence and assessed to duty prior to entry into the warehouse and the quantity and description of the goods, the marks and numbers of the packages, the number and date of the permit and the amount of duty leviable thereon shall be noted in the

warehouse register in Form R. G-5. All goods received into the warehouse shall be kept separate from other goods until the receipt account has been taken by the officer-in-charge or the proper officer, as the case may be.

**73. Owner's power to deal with warehoused goods.**- With the sanction of the officer-in-charge or the proper officer, as the case may be, and in accordance with such instructions as the Excise Commissioner may, from time to time, issue in writing in this behalf, any owner of goods and make such alterations therein as may be necessary for the preservation, sale or disposal thereof. After the goods have been so separated and repacked in such manner as may be ordered by the Excise Commissioner, the officer-in-charge or the proper officer, as the case may be, may, at the owner's request, cause or permit any damaged goods remaining after such repacking to be destroyed subject to such limitations as the Excise Commissioner may, from time to time, impose and may remit the duty assessed thereon.

**74. Goods not to be taken out of warehouse except as provided by these rules.**- No goods shall be removed from any warehouse except on payment of duty or for removal to any other warehouse or for export and on presentation of a written application prescribed in rule 81 or rule 98, as the case may be.

#### Comment

Goods can be removed from any warehouse on payment of duty or for export on written application as prescribed in rule 81.

**75. Periods for which goods may remain in warehouse under bond.**—Any goods warehoused may be left in the warehouse in which they are deposited for a period of three years or such extended period as the Excise Commissioner in each case allow. The owner of any such goods remaining in the warehouse shall, before the expiry of the period mentioned above., clear the same for consumption in the State after payment of duty or for removal in bond to another bonded warehouse or for exportation.

#### Comment

The rule fixes the period of three years in normal case for which goods may remain in warehouse.

**76. Mode for calculating quantity of goods warehoused.**- The quantity of goods contained in any package warehoused may be calculated by weight, measure, gauge, proof strength, or in such other manner as the Excise Commissioner may direct.

**77. Power to remit duty on warehoused goods lost or destroyed.**- If any goods lodged in a warehouse are lost or destroyed by unavoidable accident, the Excise Commissioner may remit the duty thereon :

Provided that if any goods are so lost or destroyed, notice thereof shall be given to the officer-in-charge of the warehouse or the proper officer immediately on discovery of such loss or destruction.

**78. Responsibility of the licensee of the warehouse.**- The licensee of the warehouse in respect of goods lodged therein, shall be responsible for their due reception therein and delivery therefrom and for their safe custody while deposited therein, according to the quantity or weight reported by the officer who has assessed the goods.

**79. Offences with respect to warehousing.-** If the owner by goods warehoused, by himself or by any person in his employ, or by any other person with his connivance commits any of the following offences, namely :

- (a) opens any of the locks or doors of the warehouse, which is required by these rules, or by any general or special order of the Excise Commissioner, to be locked or makes or obtains access into such a warehouse except in the presence of an officer acting in his duty as such; or
- (b) after the approval of a warehouse, makes any alteration therein or addition thereto without the previous consent of the Excise Commissioner ; or
- (c) warehouses goods in, or removes goods from, a warehouse otherwise than as provided by these rules ; or
- (d) privately removes or conceals any goods either before or after they are warehoused ;

Comment

Penal provisions-Rule of interpretation.- In any case, when criminal or quasi criminal liability is sought to be imputed on the basis of provisions of law which are capable of two reasonable interpretations, the one favourable to the accused must prevail.

**80. Monthly returns.-** Within seven days after the close of each month, every licensee shall submit to the Excise Commissioner a monthly return showing the quantity of dutiable goods received, the quantity transferred to another warehouse under bond, the quantity removed on payment of duty and such other particulars as the State Government may by general or special order require.

**81. Clearance on payment of duty.-** When the licensee desires to remove goods on payment of duty, he shall make an application in Form A.R.-2, in triplicate, to the officer-in-charge or the proper officer, as the case may be, at least twelve hours before he is intended to remove the goods, The officer shall, thereupon, assess the amount of duty leviable on the goods and on production of evidence that the sum has been paid into a treasury or the sum has been debited to the account-current, as the case may be, shall allow the goods to be cleared.

## CHAPTER VI

### Licensing

**82. Procedure for obtaining licence.-** (1) Every person desiring to engage in operations requiring the possession of a licence shall apply in writing every year for a licence or for renewal thereof to the licensing authority who shall be –

- (i) the Excise Commissioner in the case of a bonded manufactory or warehouse;
- (ii) in other cases such officer as the State Government may authorize in this behalf.

(2) If any person desires to have more than one kind of licence he shall submit a separate application for every such licence.

(3) Where the applicant has more than one place of business he shall obtain a separate licence in respect of each such place of business.

#### Comment

Separate application is required for more than one kind of licence.

**83. Form of application.**- (1) Every application for a licence under these rules shall be in such one of the proper forms of application as may be appropriate to the case, shall clearly describe the premises, if any, in which the applicant intends to conduct his business, and shall be submitted so as to reach the licensing authority at least two months before the proposed date of commencement of the working of the licence. In case of renewal such application shall be submitted at least one month before the commencement of the year for which it is required.

(2) Every such application for grant or renewal of licence shall, where a fee is prescribed in the sub-joined table, be accompanied by a treasury *challan* showing payment of such fee:

Provided that where an application for the renewal of licence is not made within the period prescribed by sub-rule (1), it shall be accompanied by an additional fee, payable in the same manner, equivalent to twenty-five per cent such fee or rupee one whichever is higher.

1[TABLE}

SL. NO.	PURPOSE FOR WHICH LICENCE IS REQUESTED	LICENCE FEE PAYABLE PER ANNUM
1	2	3
1.	<b>Manufacture under bond for payment of duty--</b>	
	(a) <b>Allopathic medicinal preparations and toilet preparations containing alcohol-</b>	
	(i) where, in the alcohol consumed, the pure alcohol content is more 2250 litres per annum	200
	(ii) where, in the alcohol consumed, the pure alcohol content is more than 2250 litres per annum	400
	(b) <b>Medicinal preparations and toilet preparations not containing alcohol, but containing opium, Indian hemp, or other narcotic drug or narcotic</b>	20
	(c) <b>Homoeopathic preparations containing alcohol-</b>	
	(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 litres per annum	400
	(d) <b>Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicines containing alcohol and which are prepared by distillation or to which alcohol has been added</b>	50
2	<b>Manufacture outside bond-</b>	
	(a) <b>Allopathic medicinal preparations and toilet preparations containing alcohol-</b>	
	(i) where, in the alcohol consumed, the pure alcohol is 70 litres or less per annum	20
	(ii) where, in the alcohol consumed, the pure alcohol is 280 litres or more per annum	50
	(iii) where, in the alcohol consumed, the pure alcohol is 280 litres or more per annum	400
	(b) <b>Medicinal preparations and toilet preparations not containing opium, Indian hemp or other narcotic drug or narcotic</b>	20
	(c) <b>Homoeopathic preparations containing alcohol-</b>	

	(i) where, in the alcohol consumed, 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	50
	(iii) where, in the alcohol consumed, the pure alcohol is 280 litres or more per annum	400
	(d) Medicinal preparations 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 to general public	2
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 authorized in this behalf by the State Government or by the Administration in the case of a Union Territory.	NIL]

**84. Grant of a licence.-** (1) On receipt of the application, the licensing authority may make such inquiries for verification of the details stated in the application and also such other inquiries as it deems necessary. If the authority is satisfied that the conditions for the grant of the licence applied for have been complied with, it shall grant the applicant an appropriate licence.

(2) In fixing the quantity of alcohol while issuing the license under sub-rule (1) to any manufacturer, licensing authority shall satisfy itself about the requirements of alcohol of that manufacturer and if that authority is of the opinion, that the quantity of alcohol asked for is not in conformity with the Bonafide needs of the manufacturer, it shall either reduce or refix the quantity of alcohol as it may deem fit.

#### Comment

**Scope.-** For understanding the import of Sec.6 the provisions in Sec.19 are not only accessible but provide material which must be considered in determining the scope of Sec.6. The nature of the restrictions that can be imposed are clearly spelt out in the two clauses of sub-section (2) of Sec.19. They clearly show that these restrictions relate (a) to the place where the manufacturing process may be carried on and (b) restrictions for ensuring the proper levy and collection of duty imposed by the Act. In the light of the above, it is not possible to understand Sec.6 as enabling something more being done by

way of control. The same reasoning must apply in interpreting the scope of rule 84 and the contents of the form of licence Form AL-a.

**85. Form of licence-Limitations.-** (1) Every licence granted or renewed under these rules shall be in such one of the proper forms of licence as may be appropriate, shall have reference only to the premises, if any, described in the licence, and shall be for a period not exceeding one year but in no case shall such period extend beyond 31<sup>st</sup> March next following the date of commencement of the licence.

(2) Every license shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or transferred.

(3) Where a licensee sells or transfers his business to another person, the purchaser or the transferee shall obtain a fresh licence under these rules but it shall be granted free of for the residue of the period covered by the original licences.

(4) If the holder of a licence wishes to enter into partnership in regard to the business covered by the licence he shall do so after obtaining the previous sanction of the licensing authority and his licence shall thereafter be suitably amended. Where a partnership is entered into, the partner as well as the original holder of the licence shall be bound by the conditions of that licence.

(5) If a partnership is dissolved, every person who was a partner immediately before such dissolution shall send a report of the dissolution to the licensing authority within ten days thereof.

(6) If during the currency of a licence the licensee desires to transfer his business to new premises he shall intimate his intention to the licensing authority at least fifteen days in advance, specifying the address of the new premises, and get his licence suitably amended. The licence shall, thereupon, hold good in respect of the new premises.

#### Comment

The normal period for which the licence is granted is one year but it should not be extended beyond 31<sup>st</sup> March next following the date of commencement of the licence.

**86. Alteration or substitution of licence.-** The licensing authority may, at any time, call for any licence and may amend or alter it or may tender to the licensee a anew licence in accordance with any further conditions which may be prescribed. No correction in the licence shall be valid unless ordered and attested by the licensing authority.

**87. Revocation and suspension of licence.** (1) Any licence granted under these rules may be revoked or suspended by the licensing authority if the holder, or any person in his employ, is found to have committed a breach of the conditions thereof or of any of the provisions of the Act or these rules or has been convicted of an offence under Sec.161, read with Sec.139 or with Sec.116 of the Indian Penal Code (45 of 1860):

Provided that such revocation or suspension shall be made until the holder of the licence has been given a reasonable opportunity of showing cause against the action proposed to be taken.

(2) Every such order shall be in writing and shall specify the reasons for the suspension or revocation and shall be communicated to the licensee.



(3) Where a licence is revoked or suspended under this rule the holder of the licence shall not be entitled to claim from the Central of State Government any compensation or refund of licence-fee for such cancellation or suspension.

#### Comment

Reasonable opportunity-Meaning of.- In Messrs. Falca (P) Ltd, V.S.R.Gibrani Pvt.Ltd., Das Gupta. J., of the Supreme Court observed as follows:

“The requirement that a reasonable opportunity of being heard must be given has two elements. The first is that an opportunity to be heard must be given; and second is that this opportunity be reasonable. Both these matters are justiciable and it is for the Court to decide whether an opportunity has been given and whether that opportunity has been reasonable.

“There can be no invariable standard for reasonableness in such matter except that the Court’s conscience must be satisfied, that the person against whom an action is proposed has had a fair chance of convincing the authority who proposes to take action against him that the grounds on which the action is proposed are either non-existent or even if they exist they do not justify the proposed action. The decision of this question will necessarily depend upon the peculiar facts and circumstances of each case, including the nature of the action proposed, the grounds on which the action is proposed, the material on which the allegations are based, the attitude of the party against whom the action is proposed in showing cause against such proposed action, the nature of the plea raised by him in reply, the requests for further opportunity that may be made, his admissions by conduct or otherwise of some or all the allegations and all other matters which help the mind in coming to a fair conclusion of the question”.

**88. Refund of licence-fee.-** (1) If the licence applied for is refused, the licence-fee paid, if any, with the application shall be refunded.

(2) If the applicant surrenders his licence at any time either before the commencement of the licence or during the currency of the licence, he shall forfeit any claim for refund of such licence-fee in full or in proportion to the period not availed of.

**89. Licence to be exhibited.-** Every licensee shall exhibit his licence (or a copy thereof, certified by the proper Officer) in a conspicuous part of the licensed premises.

**90. Regulation of business of licensee.-** (1) The licensee shall conduct his business under the licence either personally or by an agent authorized in writing by him in this behalf.

(2) The licensed premises and all the goods licensed to be dealt with shall at all times be opened to inspection by the Excise Commissioner and any other office empowered by him in this behalf subject to the provisions of rule 58.

(3) The licensee shall, when so required by the Excise Commissioner or by an officer empowered by him in this behalf, give an explanation in writing regarding any irregularly detected at his licensed premises and shall furnish any information regarding the management of the said premises. He shall answer all questions put to him to the best of his knowledge and belief. He shall also, if so required, allow any officer duly empowered by the Excise Commissioner to take samples of any of the goods he is licensed to deal in for analysis.

(4) The licensee shall provide a visit-book paged and stamped by any officer empowered by the Excise Commissioner in this behalf, in which the visiting officer may record in remarks when inspecting the licensed premises. The licensee shall, on the termination of the period of the license, deliver the visit-book, the accounts and the licence to such officer as directed by the licensing authority.

(5) The licensee shall preserve invoices, each memoranda, permits and other documents relating to the consignments received and dealt with by him for a period of one year after the year to which they relate.

**91. Additional rules specially applicable for applying for a licence to manufacture medicinal and toiler preparations in a bonded/non-bonded manufactory.-** In addition to the particulars required in rule 83, a person desiring to obtain a licence to establish a bonded or non-bonded manufactory shall in his application for licence furnish the following particular:

- (i) the name or names, and the address or addresses of the person or persons applying; if the applicant is a firm, the name and address of every partner of the firm; and if a company, Directors, Managers and Managing Agents, and if there is a Managing Director, the name of such Director;
- (ii) the amount of capital proposed to be invested in the venture;
- (iii) the name of the place, and the site on which the building or buildings housing the bonded or non-bonded manufactory is /are situated or to be constructed;
- (iv) the approximate date from which the applicant desires to commence working the manufactory in case the required licence is granted;
- (v) the number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up or work.
- 1[(vi) the maximum quantities in London-proof litres of alcohol and alcoholic content in unfinished and finished preparations and the maximum quantities by weight of opium, Indian hemp or other narcotic drugs and their content in unfinished and finished preparations, which are likely to remain in the manufactory at one time;
- (vii) whether the proposed bonded manufactory will require the service of a whole-time or part-time Excise Officer;
- (viii) the kind and number of each licence under the 1[Drugs and Cosmetics Act, 1940 (23of 1940) held by the applicant; and
- 1(ix) a list of all preparations which the licensee proposes to manufacture in his manufactory showing the percentage or proportion of alcohol in terms of London-proof litres contained in each such preparation containing alcohol, or of opium, Indian hemp or other narcotic drug or a narcotic, in terms of weight in preparations containing those substances, quoting the authority (pharmacopoeia) under which such preparations are proposed to be manufactured.]

Comment

The rule requires the particulars relating to the amount of capital proposed to be invested in the venture to be furnished along with the application for the grant of licence.

**92. Plan of the manufactory to accompany the application.-** The applicant shall enclose with the application site and elevation plans of the rooms therein with doors and windows and also similar plans of the quarters in the case of a bonded manufactory, if the licensee is required to provide quarters for the excise staff to be posted to the bonded manufactory:

Provided that the State Government may relax the provisions of this rule in the case of *hakims* and *vaidyas* who prepare medical preparations for dispensing to their patients only and not for sale.

**93. In case of a firm certain particulars to accompany the application.-** In the case of a firm of a true copy of the partnership deed and if a company, a list of the Directors and Managers, as certified by the Registrar of Joint Stock Companies, together with copies of Memorandum of Association, Articles of Association and the latest balance-sheet shall be submitted with the application.

**94. The applicant to be in possession of the requisite licence under the Drugs and Cosmetics Act, 1940.-**No licence for the manufacture of medicinal and toilet preparations or renewal of such licence shall be granted to an applicant unless he holds the requisite licence under that Act for the manufacture of the said medicinal preparations.

Comment

The licence for the manufacture of medicinal and toilet preparations shall be granted only to the person who already holds a licence under the Drugs and Cosmetics Act, 1940.

**95. Disposal of application for licence to manufacture medicinal and toilet preparations in a bonded/non-bonded manufactory by the licensing authority.-** (1) On receipt of an application, licensing authority shall cause such enquiries to be made as it may deem necessary including enquiries into the following:

- (i) the qualifications and previous experience of technical personnel engaged in the manufacturing operation;
- (ii) the equipment of the bonded and non-bonded manufactory;
- (iii) soundness of the applicant's financial position ; and
- (iv) suitability of the proposed building for the establishment of manufactory.

(2) If the licensing authority is satisfied that the applicant is a fit party whom a licence for the manufacture of medicinal and toilet preparations in a bonded or non-bonded manufactory may be granted, it shall issue a licence, approve the plans submitted. If they are in order, and direct the applicant to contract or establish, as the case may be, and equip the manufactory as per approved plans. The applicant shall modify the plans in such manner as the licensing authority may direct at any time before or after the approval of the plans. After the completion of constructions and equipment of the manufactory the licensing authority shall cause a verification of the plans; the applicant then shall submit blue prints of the plans, shall be retained in the office of the licensing authority, one shall

be sent to the officer-in-charge or the local Excise Officer as the case may be, for record in his office and one shall be with licensee.

**96. Security.-** Before granting the licence the licensing authority shall in cases where security is required to be furnished by or under these Rules, fix the amount of such security.

This security shall be furnished either in cash or in interest-bearing securities viz. Government Promissory Notes, National Savings Certificate, Post Office Savings Bank Pass-Books or Post Office Cash Certificate or in Fixed Deposit Receipts of the State Bank of India, or any other Bank duly approved by the State Government. This security is liable to be increased or decreased by the licensing authority at any time, should it consider, for any reason, that the amount so fixed is inadequate, excessive or unsuitable.

#### Comment

The security may be furnished in interest bearing securities, viz. Government Promissory Notes, National Savings Certificate, etc.

## CHAPTER VII

### Export under claim for Rebate of Duty or under Bond

**97. Method of export.-** Duty-paid goods shall be exported under claim for rebate of duty. Goods under bond for payment of duty shall be sent to the place of export under bond for their due export.

**98. Application to be submitted.-** The exporter shall present to the officer-in-charge or the proper officer, as the case may be, an application in triplicate in Form A.R.-3 if the goods are to be exported by land and in Form A.R.-4 if the goods are to be exported by sea or air or by parcel post. The officer-in-charge or the proper officer shall send the original to the customs officer or the border examiner or the postmaster, as the case may be, at the place of export, deliver the duplicate to the consignor and retain the triplicate as office copy. A separate application shall be submitted in respect of each consignment.

**99. Examination of goods prior to dispatch.-** (1) Goods under bond.-When goods from a bonded manufactory or warehouse are to be exported, the cases of packages, in which such goods are packed, shall be legibly marked in ink or oil colour (or in such other durable manner as the Excise Commissioner may in any particular case allow), with a progressive number commencing with No.1 for each year, with the owner's name and special mark, if any, the total quantity of dutiable goods with their alcoholic contents in London-proof litres.

(2) **Duty paid goods.-** The owner of a non-bonded manufactory or a wholesale dealer, who wants to export duty paid goods shall give 48 hours notice to the proper officer, for supervising packing of the goods to be exported. The manufacturer or wholesale dealer shall present the entire consignment to be exported to the proper officer. The said officer shall take samples from each kind of dutiable goods to be exported and shall allow the dispatch of the goods subject to fulfilling further conditions laid down in sub-rule. (3). Thereafter he shall send the samples to the Chemical Examiner for analysis. On receipt of the analysis report of the Chemical Examiner, the proper officer shall enter

the alcoholic content in London-proof litres of the goods packed as ascertained by analysis in the duplicate copy of the application which the owner shall present to him before its presentation to the Excise Commissioner for claiming rebate of excise duty as laid down in rule 103:

**Provided that the process of determining alcoholic content by chemical analysis shall be dispensed with in the case of goods sent out from a bonded manufactory or warehouse if the owner of such goods chooses to pay the RULE 102**

#### **FURTHER PROCEDURE IN RESPECT OF GOODS EXPORTED BY PARCEL POST**

duty on goods to be exported in lieu of entering into a bond for due transport of goods to the place of report and in which case the procedure laid down in sub-rule (1) shall apply.

(3) After verifying the particulars entered in the application and in the case of duty-paid goods, after satisfying himself that the goods are identifiable as the goods, in respect of which the payment of duty cited in the application was made, the officer-in-charge or the proper officer, as the case may be, shall get the following particulars noted in the body of each package:

- (a) name and address of the consignee.
- (b) description of the goods.
- (c) total quantity of the goods packed.
- (d) alcoholic content of the goods in London-proof litres as declared by the manufacturer.
- (e) gross weight of the package.

and shall then sell each package with his official seal in such a manner that the package cannot be tampered with without breaking the seal. The said officer shall endorse all copies of the application, shall specify the period within which the goods shall be actually exported and return the duplicate to the consignor, who, after dispatching the goods shall enter the number and date of the railway receipt or bill of lading in the duplicate copy and shall communicate these particulars to the proper officer for entry in the other copies.

**100. Examination at the place of export:** - On arrival at the place of export by post have been sealed, the exporter shall present the duplicate application, together with the packet or packets to which it refers, to the postmaster at the office of booking.

### **Comment**

The rule requires the exporter to present the duplicate application with the packet to the postmaster at office of booking.

**101. Examination at the place of export:-** On arrival at the place of export, the goods shall be presented, together with the duplicate application to the Customs Collector, Border Examiner, or any officer, of customs or land customs duly appointed for the purpose. The consignment shall be carefully examined and check-weighed and if the seals are intact and the case or the packages correspond with the description given in the application, and the particulars stated in the duplicate application and the original received from the officer at the place of dispatch agree in all respects, the Customs Collector, Border Examiner, or any such officer of customs shall allow export and shall then certify on the duplicate application that the goods have been duly exported (citing in the case of exports by sea or air, the shipping bill number and date and other particulars of export) and return it to the exporter.

**102. Further procedure in respect of goods exported by parcel post:-** Where the goods are exported by post, the postmaster of the post office of final dispatch from India shall certify on the duplicate application that the goods covered by the application have been duly exported out of India and shall return it, through the postmaster at the post office of booking, to the exporter. The original application shall be returned to the officer-in-charge of the proper officer with the certificate of export.

**103. Presentation of claim for rebate:-** In order to obtain payment of the rebate, the exporter shall produce to the Excise Commissioner from whose jurisdiction the goods were dispatched, the duplicate application bearing the certificate of the officer, who examined the goods at the port or post office of export or the frontier, as the case may be. If the Excise commissioner is satisfied from comparison of the duplicate application with the original received from such certifying officer, that the claim is in order, he shall sanction the rebate:

Provided such claims for rebate of duty shall be made within one month from the date of issue of the certificate of the officer who examined the goods at the port or post office of export or the frontier, as the case may be:

Provided further that the Excise Commissioner may in his discretion extend the period within such claims for rebate shall be made.

### **Comment**

The time for making claims for rebate of duty may be extended beyond one month from the date of issue of the certificate by the Commissioner.

## CHAPTER VIII

Inter-State Movement of Medicinal and Toilet Preparations containing Alcohol, Opium, Indian Hemp and other Narcotic Drugs and Narcotics.

**104. Mode of Inter-State movement:-** Dutiable goods manufactured under bond or stored in a bonded warehouse in any State, unless exempted from payment of duty under rules 7 and 8, may be removed from such State to any other State:-

- (i) after payment of duty in the first mentioned State in the manner laid down in rule 40 or rule 81, as the case may be or
- (ii) in bond, in the manner hereinafter prescribed for movement from one bonded warehouse to another.

### **Movement from one Bonded warehouse to another Bonded Warehouse:**

**105. Bond for due arrival and re-warehousing:-** (1) When warehoused goods are to be removed from one warehouse to another, the consignor or the consignee of the goods shall, before the goods are removed, enter into a bond in Form B-4 with such surety or sufficient security as the Excise Commissioner may prescribe, for a sum equal, at least, to double the duty chargeable on such goods for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs. Such bond shall be furnished to the officer-in-charge of the warehouse of removal, or of the warehouse of destination according as the bond is executed by the consignor or the consignee.

(2) Such bond shall not be discharged until, such goods are produced to the officer at the warehouse of destination and are duly re-warehoused or are otherwise accounted for to the satisfaction of the State Excise Officer having jurisdiction over the executor of the bond, nor until the full duty due upon any deficiency on such goods not so accounted for has been paid.

(3) For purposes of such a discharge, if the bond has been furnished by the consignor, an essential condition shall be the prior receipt by the officer-in-charge of the warehouse of removal, of the duplicate application from the officer-in-charge of the warehouse of destination with his re-warehousing certificate recorded therein as hereinafter provided.

**106. Remover may enter into a general bond:-** The Excise Commissioner may permit any person, to remove warehoused goods from one warehouse to another, by entering into a general bond in Form B-4, with such surety or sufficient security in such amount and under such condition, as the Excise Commissioner approves for the removal, from time to time, of any goods from one warehouse to another and for the due arrival

and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehousing of removal directs:

Provided that in the event of death, insolvency or insufficiency of the surety, or where the amount of bond is inadequate the Excise commissioner may, in his direction, demand a fresh bond and may, if the bond is with security, demand at any time he considers fit to do so, additional security.

### **Comment**

The Excise Commissioner is empowered to demand a fresh bond in the event of death, insolvency or insufficiency of the surety.

#### **107. Procedure in respect of goods removed from one warehouse to another:-**

(1) The application for removal of goods from one warehouse to another in triplicate shall be presented by the consignor to the officer-in-charge of the warehouse removal at least 24 hours before the intended removal together with such other information as the Excise Commissioner may, by general or special rules or order, require.

(2) Such officer shall then take account of the goods, and after completing the removal certificate on all the copies of the application, shall send the duplicate to the officer-in-charge of the warehouse of destination, and hand over the triplicate to the consignor for dispatch to the consignee. He shall also over-deliver to the consignor a transport permit.

(3) On arrival of the goods at the warehouse of destination, the consignee shall present them together with the triplicate application and the transport permit to the officer-in-charge of such warehouse, who shall, after taking account of the goods, complete the re-warehousing certificate on the duplicate and the triplicate application and return the duplicate to the officer-in-charge of the warehouse of removal, and the triplicate to the consignee for dispatch to the consignor.

(4) The consignor shall present the triplicate application duly endorsed with such certificate to the officer-in-charge of the warehouse of removal within ninety days of the date of issue of the transport permit.

**108. Failure to present triplicate application:-** (1) If the consignor fails to present the triplicate application to the officer-in-charge of the warehouse of removal in the manner laid down above, and the duplicate application endorse with the re-warehousing certificate has also not been received by such officer, from the officer-in-charge of the warehouse of destination, the consignor shall, upon a written demand being made by the former officer, pay the duty leviable on such goods within ten days of the notice of demand and if the duty is not so paid, he shall not be permitted to make fresh removals of any warehoused goods from one warehouse to another until the duty is paid or until the triplicate application is so presented or the duplicate application is so received.



(2) Where such duty has been paid, it shall be refunded to the consignor, either on his presentation of his triplicate application to, or on the receipt of the duplicate application by the officer at the warehouse of removal, duly endorsed as provided above, with a certificate by the officer-in-charge of the warehouse of destination that the goods covered by the application have been satisfactorily re-warehoused.

**109. Procedure on failure to pay duty:-** (1) If the owner fails to pay any sum demanded under any of the preceding rules, the officer authorized in this behalf by the State Government may forthwith either proceed upon the bond executed by the owner of such goods, or cause such portion as he thinks fit of such goods (if any) in the warehouse, on account of which the money is due, to be detained with a view to recovering the demand; and if the demand is not discharged within ten days from the date of such detention, due notice thereof being given to the owner, the goods so detained may be sold by public auction duly advertised in the Official Gazette, or in such other manner as the Excise Commissioner may, in any particular case direct.

(2) The net proceeds of the sales of any goods so detained shall be adjusted against the amount due under the bond and the effect of such adjustment shall be recorded and if there is any surplus remaining after such adjustment, the surplus shall be paid to the owner of the goods.

Provided that application for the payment of such surplus is made within six months from the date of sale unless the period is extended by the Excise Commissioner on sufficient cause being shown.

### **Comment**

The officer authorized by the State Government is empowered to sell the goods detained, if the demand for payment of duty is not discharged within ten days from the detention of such goods.

## **CHAPTER IX**

### **Entry, Search, Seizure and Investigation**

**110. Authorized officers to have free access to premises, equipments, stocks and accounts of dealers in dutiable goods: -** Any officer authorized in writing by the Excise Commissioner in this behalf, shall have free access at all reasonable times to any premises licensed under these rules and to any place where dutiable goods are manufactured, stored or kept for sale, and may, with or without notice to the owner, inspect the building, the plant, the machinery, the stocks and the accounts, and may at any time check the records made of the goods stocked in, or removed from the manufactory, warehouse or place of their transfer within a manufactory to that part of the premises, if any, in which they are to be used for the manufactory of any other commodity, whether for the purpose of testing the accuracy of any return submitted under

these rules, or of informing himself as to any particulars regarding which information is required for the purpose of the Act or these rules.

**111. Penalty for obstruction or for giving false or misleading information:-**

If any person by himself or by any person in his employ:-

- (i) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with; or
- (ii) willfully gives false or misleading information to the officer duly appointed under rule 110, who is acting in accordance with his duty thereunder.

such person shall be liable to a penalty which may extend to five hundred rupees.

**Comment**

The penalty up to five hundred rupees is impossible for the act of willfully giving false or misleading information to the officer duly appointed under rule 110.

**112. Power to detain person and examine goods:** Any Excise Officer duly empowered by the State Government may stop and detain any person found carrying or removing any dutiable goods for the transport of which a permit or other transport document is required by these rules, and may examine the goods and may require the production of a permit or other document authorizing the removal thereof. If a permit or other prescribed document is produced agreeing with the goods in all respects, the officer may endorse thereon the time and place of his examination thereof.

**113. Power to stop, enter and search:-** Any Excise Officer not below the rank of a sub-Inspector of excise may stop and search any vessel, car or other means of conveyance for dutiable goods, and enter and search at any time by day or by night any land, building, any enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that dutiable goods are stored, manufactured or carried or in contravention of the provisions of the Act or these rules, and in case of resistance break open any door and remove any other obstacle to his entry, open and search into such land, building and closed places, premises, vessel, conveyance or other place.

**Comment**

The rule empowers the Excise Officer not below the rank of a sub-Inspector of excise to break open any door and remove obstacle to his entry so as to make search into land or building in the case of resistance.

**114. Seizure:** - Any Excise Officer not below the rank of a sub-Inspector of excise may seize and remove or detain any goods in respect of which, it appears to him, the duty should have been, but has not been, levied or that contravention of the provisions of the Act or these rules has occurred. He may also seize and remove or detain any receptacle, packages or coverings in which such goods or articles are contained, and animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements and machinery used in the manufacture of such goods.

**115. Power to require access to place, vessel or conveyance for inspection or examination of goods:-** Any officer not below the rank of a sub-Inspector of excise may require any person who has the immediate possession, control or use of any land, building, enclosed place, premises, vessel, conveyance or other place which he desires to search under these rules, or of any dutiable goods, stored manufactured or carried thereupon or therein, to open or allow access to inspect or examine such place or conveyance or to open, unload, unpack or allow the Inspection or examination of such articles.

**116. Police to take charge of articles seized:-** All officers-in-charge of Police stations shall take charge of and keep in safe custody, pending the orders of the Magistrate or of the adjudicating Excise Officer, all things seized under the Act or these rules which may be delivered to them, and shall allow any officer who may accompany such goods to the police or who may be deputed for the purpose by his superior officer, to affix his seal to such things or to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

**117. Summons and notices: Manner of Service:-** (1) Any Excise Officer not below the rank of a sub-Inspector of excise may summon any person whose attendance he considers necessary either to give evidence or to produce documents or any other things, in any enquiry which such officer is making for any of the purposes of the Act or the rules.

(2) Every summon or notice issued under the Act or the rules shall be in writing in duplicate, and shall state the purpose for which it is issued and shall be signed by the officer issuing it, and shall also bear his official seal, if he has any; and shall be served by tendering a copy of it to the person summoned, or if he cannot be found, by affixing a copy of it to some conspicuous part of the house in which, he is known to have last resided, or carried on business or personally worked for gain.

**118. Service of notice: Notice not void for error:-** No notice shall be deemed void on account of an error in the name or designation of any person referred to therein, unless such error has produced a material misconception of the intended intimation.

### Comment

Notice may be deemed void if there is an error which has produced a material misconception of the intended intimation:

**119. Disposal of things seized:-** (1) The owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and if he fails to do so, such animal may be sold by public auction, and the expenses (if any) incurred on account of it defrayed from the proceeds of the sale.

(2) When anything is seized an order for its release is subsequently passed and owner does not, within a period of one month, appear to claim such thing and tender the duties, penalties and charge (if any) due in respect thereof, it may be sold by public auction; and such duties, penalties and charges will be defrayed from the proceeds of the sale.

(3) Surplus proceeds of a sale under these rules shall, if not claimed by the owner of the things seized within a period of three months from the date of such sale be forfeited, to the collecting Government.

**120. Prosecution:-** No prosecutions under the Act shall be instituted except by an Excise Officer not below the rank of a sub-Inspector of excise.

### Comment

Only the sub-Inspector or officer above his rank can institute the prosecution under the Act.

**121. Arrests:-** Any Excise Officer not below the rank of a sub-Inspector of excise may arrest any person whom he has reason to believe to be liable to punishment under the Act or any person who, on demand by him refuse to give his name and residence, or who gives his name and address which such officer has reason to believe to be false.

### Comment

Only the sub-Inspector or officer above his rank can make arrest under the Act.

**122. Provisions of arrest and seizures to be in conformity with the Act:-** All arrests and seizures made under these rules shall be in conformity with the provisions of the Act and the rules.

## CHAPTER X

### Penalties, Confiscations and Appeals

#### **123. Power of adjudication of confiscation and penalty:-** (1)

Where by these rules anything is liable to confiscation or any person is liable to penalty such confiscation or penalty shall be adjudged by the Excise Commissioner.

(2) The State Government may confer on any Excise Officer the Power to adjudge confiscation or penalty and may prescribe the limit within which such power may be exercised.

**124: General Penalty:-** A breach of these rules shall, where no other penalty is provided herein, be punishable with a penalty which may extend to one thousand rupees and with confiscation of the goods in respect of which such breach is committed.

#### Comment

The rule provides for general punishment for breach of the rules not provided with the punishment. The punishment in such case may consist of the penalty up to one thousand rupees and confiscation of the goods.

**125. Composition of offences:-** The Excise Commissioner, or any Excise Officer specially empowered by him in this behalf, may accept from any person whose property is liable to confiscation under the Act or these rules or who is reasonably suspected of having committed an offence under the Act a sum of money not exceeding two thousand rupees in lieu of confiscation of goods or of punishment for breach of any provisions of the Act or of the rules.

#### Comment

The Excise Commissioner is empowered to combine the offence which makes the property liable to confiscation, by accepting a sum of money not exceeding two thousand rupees in lieu of confiscation.

**126. Confiscation:-** (1) When any goods or articles are liable to confiscation for breach of any of the provisions of the Act of these rules, 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 shall be liable to confiscation.

(2) When anything is confiscated under these rules, such thing shall thereupon vest in the collecting Government.

(3) The officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of police, on the requisition of such officer, shall assist him in taking and holding such possession.

**127. Appeals:-** (1) An appeal against an order of an officer other than an Excise Commissioner made in exercise of the powers conferred on him by the Act or these rules shall lie to the Excise Commissioner of the State concerned.

Provided that an appeal against an order passed by the Excise Commissioner shall lie to the State Government.

Provided further that if, between the date of the order or decision appealed against and the date of the hearing of the appeal, the officer who passed the order or decision is promoted to be the officer to hear such appeal, such appeal shall be heard by an officer superior in rank to such officer.

(ii) Every appeal under this rule should be filed within three months of the date of the decision or order appealed against an order passed in appeal under this rule shall, subject to the power of revision conferred by rule 129, be final.

### **Comment**

The period of limitation for preferring an appeal is three months from the date of order or decision appealed against.

**128. Revision petitions: -** (1) The Central Government may, on the application of any person aggrieved by any decision or order passed under the Act or these rules, and from which no appeal lies, reverse or modify such decision or order.

(2) Every application under sub-rule (1) shall be filed within six months of the date of the decision or order appealed against.

**129. Appeal and application for revision to be accompanied by copy of decision or order appealed against : -** Every appeal or application for revision shall be accompanied by a copy of the decision or order by which the appellant, or applicant as the case may be, is aggrieved.

## **CHAPTER XI Miscellaneous**

**130. Excise Commissioner may require a fresh declaration:-** If the Excise Commissioner at any time requires a new declaration to be made in any case, he shall cause a written notice, addressed to the person who signed the existing declaration, to be delivered at the declared premises, and at the expiration of fourteen days from the delivery of the notice the existing declaration shall, without prejudice to

any liability incurred, be void and the licence granted to the owner in respect of the premises shall be suspended.

**131. Stocks of dutiable goods to be stored in any orderly manner:-** (1) All dutiable goods stored in the premises of a person licensed under Chapter VI of these rules or in a private warehouse, whether without or after payment of duty, shall be stacked in an orderly manner, so as to permit of actual counting and, if the Excise Commissioner so requires, packages containing goods of the same kind and with the same quality in each shall be kept together in separate lots and the goods shall be arranged in separate rows each row containing, the same number of packages of uniform size of volume of strength. The Excise Commissioner may also require the licensed person or keeper of the warehouse, to maintain stock cards in respect of the separate lots and to leave an accessible passage free of packages in the middle of the warehouse or other place of storage and a similar passage along the walls of such warehouse or other place of storage at right angles to the aforesaid passage, so as to facilitate counting, and may require that each separate lot or consignment shall be clearly marked with the number and date of the document under which the goods were admitted to the place of storage, the number of the relevant record in stock card, account or warehouse register and such other identifying particulars as he may direct.

(ii) Breach of this shall be punishable with a penalty which may extend to one thousand rupees.

**132. Account of stock of goods in a manufactory or warehouse to be taken and balance to be struck:-** As often as the Excise Commissioner may deem it necessary or proper, and at least once in every year, the stock of dutiable goods remaining in a manufactory or warehouse or store room licensed or approved for the storage of such goods shall be counted, weighed, measured, proved, gauged or otherwise ascertained in the presence of the proper officer or the officer-in-charge, as the case may be, and if the quantity so ascertained is less than the quantity which ought to be found in such premises (after taking into account receipts and deliveries, and making such allowance for wastage by evaporation or other natural causes, as the reasonable and as may be in accordance with any order issued by the State Government) the owner of such goods shall, unless the deficiency be accounted for to the satisfaction of such officer, be liable to pay the duty leviable on such deficiency; and shall also be liable to a penalty which may extend to ten times the duty chargeable on such goods as are found deficient or a sum of Rs.2,000/- whichever is less.

**133. Restriction of removal of goods:-** Dutiable goods shall not be delivered from a bonded manufactory or a bonded warehouse licensed under these rules before six o'clock in the forenoon or after six o'clock in the afternoon, nor at any hour on Sundays and closed holidays, except with the permission of the Excise Commissioner and under such conditions, as the Commissioner may, by general or special order, direct.

**134. Licensees liability for removal of goods by any person:-**

If any dutiable goods are, in contravention of any condition prescribed in these rules, removed by any person from the place where they are manufactured or warehoused, the manufacturer or the licensee or keeper of the warehouse shall be held responsible for such removal, and shall be liable to be dealt with according to the provisions of the Act or the rules as if he had removed the goods himself.

**135. How registers and stock accounts to be maintained:**

(1) Where any person is required by these rules to maintain any register or a stock account in respect of goods manufactured or stored by him, he shall-

- (i) at the time of making any entry, insert the date when the entry is made;
- (ii) correctly keep such account or register in the manner required and shall not cancel, obliterate, or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry therein which is untrue in any particulars;
- (iii) keep the account or Register at all times ready for inspection of the Excise Officers, and shall permit any such officer to inspect it and make any such minute therein or any extract there from, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that officer.

(2) Any person who fails to enter the required particulars within the time prescribed in the relevant rules, or who fails to keep such account or Register, as the case may be, or to deliver it up to the Excise Officer on demand or who obstructs or hinders such officer in making any minute therein or extract therefrom or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein, shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.

**136. Provision and maintenance of weighing and measuring apparatus:-**

(1) Every person licensed to deal in dutiable goods shall render all necessary assistant to Excise Officers in taking account of such goods in his possession, and shall, where so required by the Excise Commissioner by written order, provide sufficient and just scales and weights, or a correct weighing machine, capable of weighing the largest and smallest package of such goods which may be packed on his premises, and, where necessary, a set of standard measures and instruments for the purpose of weighing, warehouse, stock or possession, and of any vessels used for the purpose of containing any such goods.



(2) The weights, measures, and gauging and proving instruments shall be of the denominations as may be specified by the Excise commissioner by general or special order.

(3) The dealer shall maintain and keep the scales, weights, measures and gauging and proving instruments in such proper and convenient place in his machinery, warehouse, or other premises as the proper officer or the officer-in-charge approves, so that they shall be at all times ready for the use of officers.

(4) The dealer shall permit every officer specified in sub-rule (1) to the scales, weights, measures, and gauging and proving instruments for the purpose aforesaid and shall, with his servants and workmen whenever required by such officer, weigh or measure, or assist him in weighing, measuring and gauging, as he requires, and in taking account of any such goods as aforesaid.

(5) For any refusal or neglect on the part of a licensee to comply with any of the provisions of this rule, he shall be liable to a penalty which may extend to one thousand rupees.

**137. Provision and maintenance of locks:** (1) Where any warehouse, room, place, vessel, or fitting belonging to any person licensed to deal in dutiable goods is by these rules, or by any general or special order of the Excise Commission, directed to be secured or locked, the licensee shall, to the satisfaction of the proper officer-in-charge, as the case may be, provide, affix, repair and renew all fastenings requisite for the purpose of enabling officers to affix locks thereto or otherwise to secure them.

(2) If the licensee or warehouse-keeper falls so to do, the proper officer may provide, affix, repair or renew the fastenings, and the expense thereof shall be paid on demand by the licensee or warehouse-keeper, as the case may be.

(3) All requisite excise ticket or keys shall be provided by the collecting Government.

(4) If any licensee or warehouse-keeper fails on demand to pay the expenses of providing, affixing, repairing or renewing, fastenings, as prescribed in sub-rule (2) or if any licensee or warehouse-keeper, or his servant or workman, willfully destroys or damages any such fastening, or any lock-label, or improperly obtains access into any warehouse, room, place, vessel or fitting, or has any fastening vessel or fitting so constructed, that the security intended to be obtained by any lock or fastening may be defeated, the licensee or warehouse-keeper shall be liable to a penalty which may extend to two thousand rupees.

**137-A. Duplicates of documents may be granted on payment of fees:-** The proper officer may, on application, grant a duplicate of any

certificate, licence, transport permit or other document issued to any person on payment of a fee of rupee one, and subject to such other conditions as may be imposed by the proper officer, if he is satisfied that no fraud has been committed or is intended by the applicant.

**138. Goods, plant and machinery chargeable with duty not paid:-**

When the duty leviable on any goods is owing from or by any person carrying on trade or business, whether as a manufacturer or as dealer in such goods, all dutiable goods, and all materials and preparations from which any such goods are made and all plants, machinery vessels, utensils, implements any articles for making or manufacturing any such goods, or preparing any materials or by which the trade or business is carried on, in the custody or possession of the person carrying on such trade or business or in the custody or possession of any agent other person in trust for or for the use of the person carrying on such trade or business, may be detained for the purpose of exacting such duty; and any officer duly authorized by general or special order of the Excise Commissioner may detain such goods, materials, preparations, plant, machinery, vessels, utensils and articles until such duties or any sums recoverable in lieu thereof are paid or recovered; and such direction shall have effect notwithstanding any change in the ownership of the trade or business.

**139. Dutiable goods not to be sold except in prescribed containers bearing a label:-**

If any dutiable goods are found in the possession of any dealer in or retailer of such goods, not being wrapped or labeled as hereinbefore prescribed or of which the wrapper or label is out or torn, or the wrapper or other container bears any other mark or appearance of having been opened or tampered with, such goods shall be liable to confiscation and such dealer or retailer shall be liable to a penalty which may extend to one thousand rupees.

**140. Officer not to disclose information learned in his official capacity:-**

If any officer except in the discharge in good faith of his duty as such officer discloses any particulars learned by in his official capacity in respect of any goods, he shall be liable to a penalty not exceeding one thousand rupees.

**141. Provisions of lodgings for the excise staff posted to the bonded manufactory or warehouse:-**

The licensee of a bonded manufactory or warehouse shall, where so required by the Excise Commissioner, provide the officer and the staff posted to the manufactory or bonded warehouse premises at a rent not exceeding ten percent of the pay of each officer so accommodated. If for any reason the licensee is not able to provide such accommodation he shall provide suitable accommodation to the satisfaction of the Excise Commissioner near the factory or bonded warehouse recovering only ten per cent of the pay of the occupant.

Explanation: The expression “pay” shall not be deemed to include dearness allowance and other allowances.

**142. Power to issue supplementary instructions:-** The Excise Commissioner may issue written instructions providing for any supplemental matters arising out of these rules.

**143. Cancellation of former rules, orders and notifications: -** All Rules made under any law corresponding to this Act in force in any State are hereby repealed except as respects things done or omitted to be done before such repeal and every licence granted under any such rules shall be deemed to have been granted in accordance with the provisions of these rules.

### Comment

Repealing the old rules:- The proviso to Sec. 21 cannot change the position in view of the new rules framed in 1956 with respect to medicinal preparations. As soon as the new rules came into force the old rules must fall and there is a specific provision in the new rules (namely rule 143) which says that all rules made under any law corresponding to the Act are hereby repealed.

### SCHEDULE

List of Medicinal And Toilet Preparations Containing Alcohol which are Capable of Being Consumed As Ordinary Alcohol Beverages

#### Pharmacopoeial Preparations

Aquas:

Aqua Anisi Concentrata (Anisi Water Concentrated).  
 “Anethi Concentrata (Concentrated Distiller Water).  
 “Comphorae Concentrata.  
 “Caryophilli Concentrata.  
 “Cari concentrate.  
 “Chloroformi Concentrata.  
 “Cinnamoni Concentrata.  
 “Mellis’  
 “Menthae Piperitae Concentrata.  
 “Pimentac Concentrata.  
 “Rosae Concentrata.

Elixirs:

Elixir Anisi.  
 “Aromaticum  
 “Aurantil Amari.  
 “Papaini.  
 “Pepsini

## “Simplex.

## Extracts:

Extractum Agroyri Liquidum

“Cocillance Liquidum

“Exphoribiae Liquidum

“Kavae Liquidum

“Kolae Liquidum

“Malti Liquidum

“Glycerium Croci.

## Infusions:

Infusum Carophilli Concentratum

“Rosae Acidum Concentratum

Infusum Scopari Conc.

## Liquors:

Liq. Ethyl Nitritis.

“Ethyl Nitritis Conc.

“Cocci.

## Lotions:

Lotion Evaporants.

## Spirits:

Spiritus

## Aetheris.

“Aetheris Compositus.

“Aetheris Nitrosi.

“AmmoniaeFetidus.

“Ammoniae Aromatscus.

“Amygdalae Amarae.

“Anisi.

“Aromoraciae Compositus.

“Aurantii Compositus.

“Cassia

“Cajputi

“Comphorae

“Choloroformi

“Cinnamomi

“Cloniensis

“Junioeri

“Lavandulae

“Lavandulae Compositus

“Menthae Piperitae

“Pulegii

“Succus limonis

## Syrups:

Syrups Aromaticus

“Chloralis

“Limonis (Except M/s. Calcutta Chemical Company’s Lemon Syrup B.P.)  
Tinctures:

Tinctures Absinthii  
 “Aurantii  
 “Aurantii Conc  
 “Boldo  
 “Cardamomi Aromatica  
 Tincturae Cardamomi Composita.

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“Carminative  
 “Cascarillae  
 Cinnamomi  
 Tincturae Cardamomi Composita.

“Cocci  
 “Coto  
 “Croc  
 Cubabae  
 “Gentain Co.  
 “Hamamelidis  
 “Kolae  
 “Kramariae  
 “Limonis  
 “Limonis Concentrata  
 “Lupuli  
 “Oliveri Cortice  
 “Sumbul  
 “Tolutana  
 “Valerianae Simplex  
 “Vinum Aurantii  
 “Vinum Xercum (Sherry Wine)  
 “Zingiberis Fortis  
 “Zingiberis Mitis

Non-Pharmacopoeial Preparations

Medicinal Preparations:

Acetum Odoratum  
 “Rovendulae  
 “Rosae

Amrit  
 Apetone  
 Aqua Anethi  
     “Anisi  
     “Aromaticum  
     “Aurantii Amaris  
     “Cardamomi Co.  
     “Elixir Simplex  
     “Hollis  
     “Juniperi Concentrata  
     “Lavandulate  
 Asaplros  
 Asavin  
 Asavine  
 Asok corodial  
 Asok Eletris  
 Aswan  
 B.C. Min Elixir (except the product of this name manufactured by M/s. Phenix Drugs  
 House (P) Ltd., Calcuta).

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Caricapetol  
 Cinocainis  
 Elixir Amygdalae Co.  
     “Cardamomi Co.  
     “Valerian Bromo.  
     “Valerine compound.  
 Enzymol  
  
 Essence Amygdalae Co.  
     “Amygdalae  
     “Anethi  
     “  
 anisi  
     “Aromatica  
     “Auranti  
     “Capsici  
     “Cardamomi  
     “Cardamomi Co.  
     “Caryophylli  
     “Crinalis  
     “Limonis

“Menthae Pip  
“Mint  
“Myristicae  
“roemariini  
“Shatwari  
“Zingiberis  
Extractum Absinthii Liq:  
“Auranti Amar Liq.  
Ext. Kalmala Liq.

Extractum Zingiberis  
“shatwari Liq.

Extract Rosae Liq.

Glycerium Aurantii

Glycolactophos

Hapatina

Infusum Limonis

Kalpak

Ladcovine

Lecivin

Liquid Extract of Ashwagandha “Ashwin”

Liquid Extract Kushta (Saussurea Lappa, Product of M/s. Zandu Pharmaceutical Works,  
Bombay)

Liquor Auranti Pro. syrup

“Crocini

“Limonis Pro. Syrup

“Lilly Tonic

“Lotio Ros

Maltona

Meciovine

MEDICINAL AND TOILET PREPARATIONS  
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Metofit  
 Metovit  
 Mustee Tonic  
 Nervobrin  
 Neurolecithin  
 Rakto-Phospho-Mait  
 Sarsa Hemtanic  
 Sherlton

sinatone  
 Soma tonic  
 Spirotus Absinthii  
 "Anethi  
 "Aromaticus  
 "Aurantii  
 "Cardamomi Compsitus  
 "Cardamom  
 "Carui  
 "coriandri  
 "Cumini  
 "Limonis  
 "Menthae Virid  
 "Pimentae  
 "Pudinae  
 "Rosae

Succus Cucumis.  
 Cucus Mori  
 Super Neoevel  
 surupus Cinnamomi.  
 Tinctura Avena  
 "Card Co-Extra  
 ".Cardamomi  
 "Carul  
 "Caryophylli  
 "Coriandri  
 "Cumini Alba  
 "Cumini Nigra  
 "Gentianae  
 "Gulanha  
 "Kamala  
 "Levandulae  
 "Limonis Cortex  
 Manthae Peperiatæ



“Orris Root  
 “Persionis Co.  
 “Santali Citrini  
 “Santali Rubri  
 “Sumbul  
 “Tinospora  
 “Vanilla  
 “Vindla  
 Vinolecithin  
 Vino-Pepsol  
 Vinosan  
 Vinovita  
 Vinter Forte  
 Vintex  
 Vinum Absinthii  
 Vitafan  
 Vitaphol  
 Zola Cordiation

#### Toilet Preparations

Eau-de-Cologne (Except Tata’s and Calcutta Chemical Co.’s Eau-de-Cologne  
 Eau-de-Portugal)

Lavender Water (Except Calcutta Chemical Co.’s Lavender Water)  
 Essence of Lavendulae  
 Essence Rosae Duleis  
 Santal Flay  
 Eau-de-Toilettee Calypso .....  
 Eau-de-Toilettee Gulchheri .....Products of M/s.Tata Oil Mills  
 Perfume Calypso..... Company Ltd., Bombay.  
 Perfume Gulchheri .....  
 Eau-de-Lavande.....  
 Lakme Eau-de- Cologne..... Products of M/s.Tata Oil Mills  
 Lakme Toilet Water..... Company Ltd., Bombay.  
 Joie De Viver Perfume .....  
 Korrissimo Perfume .....Products of M/s.Kay J’ere Perfumes,  
 La vie En Rose Perfume .....Bombay.  
 Ma’ mzelle .....  
 Alma De Dios Perfume.....  
 Perfume Blue Orchid .....  
 PerfumeManoranjatham ..... Products of M/s.Variety Industrial  
 Perfume Fortune ..... agencies, Bombay.  
 After-Shave Lotion ..... Products of M/s.Kemp & Co. Ltd.,  
 Bombay.

#### Ayurvedic Preparations

Drakaharishta	
Drakshasva	
Pippalyasavam	
Mahadraksharista .....	Manufactured by M/s.Dacca Ayurvedic Pharmacy Ltd., Calcutta.
Pippalays Dyasab .....	Manufactured by M/s.C.K. Sen & Co. (P) Ltd., Calcutta.
Kumangur .....	Manufactured by M/s.Rajvaidya gune's Shabhu Aryoushadhi Karkhana Ltd., Kolhapur.
Himalaya Sanjiyini sudha .....	Manufactured by M/s. Himalaya Ayurved Bhawan, Patna.
Himalaya Stri- Sanjiyini .....	- do -
Himalaya Shisu- Sanjiyini .....	- do -

MEDICINAL AND TOILET PREPARATIONS  
(EXCISE DUTIES) rules, 1956

“Vindla  
Vinoecithin  
Vino-Pepsol  
Vinosan  
Vinovita  
Vinter Forte  
Vintex  
Vinum Absinthii  
Vitafan  
Vitaphol  
Zola Cordiation

Toilet Preparations

Eau-de-Cologne (Except Tata's and Calcutta Chemical Co.'s Eau-de-Cologne  
Eau-de-Portugal)

Lavender Water (Except Calcutta Chemical Co.'s Lavender Water)  
Essence of Lavendulae  
Essence Rosae Duleis  
Santal Flay  
Eau-de-Toilettee Calypso .....

Eau-de-Toilettee Gulchheri .....Products of M/s.Tata Oil Mills  
Perfume Calypso..... Company Ltd., Bombay.

Perfume Gulchheri .....	
Eau-de-Lavande.....	
Lakme Eau-de- Cologne.....	Products of M/s.Tata Oil Mills
Lakme Toilet Water.....	Company Ltd., Bombay.
Joie De Viver Perfume .....	
Korrissimo Perfume .....	Products of M/s.Kay J'ere Perfumes,
La vie En Rose Perfume .....	Bombay.
Ma'mzelle .....	
Alma De Dios Perfume.....	
Perfume Blue Orchid .....	
PerfumeManoranjatham .....	Products of M/s.Variety Industrial
Perfume Fortune .....	agencies, Bombay.
After-Shave Lotion .....	Products of M/s.Kemp & Co. Ltd.,
	Bombay.

#### Ayurvedic Preparations

Drakaharishta	
Drakshasva	
Pippalyasavam	
Mahadraksharista .....	Manufactured by M/s.Dacca
	Ayurvedic Pharmacy Ltd., Calcutta.
Pippalays Dyasab .....	Manufactured by M/s.C.K. Sen & Co.
	(P) Ltd., Calcutta.
Kumangur .....	Manufactured by M/s.Rajvaidya
	gune's Shabhu Aryoushadhi
	Karkhana Ltd., Kolhapur.
Himalaya Sanjiyini sudha .....	Manufactured by M/s. Himalaya
	Ayurved Bhawan, Patna.
Himalaya Stri- Sanjiyini .....	- do -
Himalaya Shisu- Sanjiyini .....	- do -

#### MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) rules, 1955

Himalaya Salsa .....	- do -
Kumari Asav No.1	Manufactured by M/s.Dr.Purohit's
	Pharmaqcy, Kolhapur(Maharashtra)
Balant Kadha No. 3 .....	- do -
Drakshasav .....	Manufactured by M/s.Universal
	Ayurvedic Pharmacy, shantinage,
	Nagpur.
Mrutsanjivani sura .....	- do -
Dashmulasav .....	- do -
Khajursav .....	- do -

Mrit Sanjiyini Sura .....	Manufactured by M/s.Shree Baidyanath Ayurved Bhavan Pvt. Ltd., Nagpur.
Mritsanjivani Sura .....	Manufactured by M/s.Samrat Ayurvedic Pharmacy Regd., Amritsar.
Madhuras .....	Manufactured by M/s.Bharat Manufacturing Co. Hazarbagh (Bihar).
Somras .....	- do -
Shaktiras .....	- do -
Kumarex-3 .....	Manufactured by M/s.Dhootpapeshwar Industries Ltd., Panvel (Maharashtra).
Ashotone .....	- do -
Drakshasava (Special) .....	- do -
Abhayarishtra .....	manufactured by M/s. Shir Ram Aushadhi Bhandar Chiplun, Ratnagiri (Maharashtra).
Amritarishta .....	- do -
Kutjarishta .....	- do -
Arjunarishta .....	- do -
Lohasava .....	- do -
Arvindasava .....	- do -
Tansino .....	Manufactured by M/s.Verma Pharmacy Private Ltd., Poona.
Eutonic .....	- do -
Pancharishta .....	Manufactured by M/s Zandu Pharmaceutical Works Ltd., Bombay.
Lexsoil .....	Manufactured by M/s.Dr.R. shri Kantiah, Bangalore.

TABLE A  
(Restricted Preparations)  
MEDICINAL PREPARATIONS

Cariplex	Manufactured by M/s. Oriental Trading Co., Calcutta.
Asavin .....	
Elixir Taka Combex .....	Product of M/s.Indu Pharmaceutical Works, Bangalore.
Zola Cordiaion .....	
Inducarnis .....	Product of M/s. Metro olden Laboratories (India), Bombay.

MEDICINAL AND TOILET PREPARATIONS  
(EXCISE DUTIES) rules, 1956

(Restricted Preparations)

Pharmacopoeial Preparations  
MEDICINAL PREPARATIONS

Tinct. Quill B.P.C. ....	* * *
Tinct. Hemidesmi I.P. ....	* * *
Tinct. Chinensis I.P.	
Tincture of Anthemidis .....	Manufactured by M/s. Zandu Pharmaceutical Works Ltd., Bombay.
Capvintone .....	Manufactured by M/s.Fr. Superior Montie Mariano Church, Farangipet (South Karnal).
Aqua punae Cone .....	Manufactured by M/s. Tack Pharmacopoeia Works, Jodhpur.
Elixir Tysobin .....	Manufactured by M/s.shettys Pharmaceutical and Biologicals Ltd., Hyderabad.

(Non-Pharmacopoeial)  
MEDICINAL PREPARATION

Elixir Peptenzyme .....	Manufactured by M/s. Pharma Trust, Bombay.
Tincture Saussuria .....	Manufactured by M/s.Indian Chemical and Pharmaceutical Works, Hyderabad.
Extract Tulsi Liquid .....	Manufactured by M/s.Alca Chemicals Industries Pvt. Ltd., Gondal.
Ext. Cimicifuga .....	Manufactured by M/s.Indian Chemical and Pharmaceutical Works, Hyderabad.
Glycero Compound with Lecithin..	Manufactured by M/s.Spencer & Co. Ltd., Madras.
Panovin Compound Plain .....	Manufactured by M/s. Bombay Pharmaceutical Works, Bombay.
Durol .....	Manufactured by M/s.Pfizer Pvt. Ltd., Bombay.
Shericarnis .....	Manufactured by M/s.Avon malariana Pharma, Mangalore.
Winhepar B. 12 .....	Manufactured by M/s. Bombay Pharmaceutical Works, Bombay.

Tr. Lavendule Composite .....	Manufactured by M/s.National Chemical and Pharmaceutical, Ghaziabad.
Ashitone .....	Manufactured by M/s.Ashoka Laboratories, Rampura Phul (Punjab).
Zola Cordiation .....	Manufactured by M/s.Pharmed Pvt. Ltd., Bombay.
Tr. Moschi .....	Manufactured by M/s.National Pharmaceutical and Medical Service, Quilon.
Ark Podina .....	Manufactured by M/s.Aurora Laboratories, Lucknow.
Ark Mint .....	Manufactured by M/s. Shree Baidyanath Ayurved Bhavan Pvt. Ltd., Nagpur.

**MEDICINAL AND TOILET PREPARATIONS**  
(EXCISE DUTIES) rules, 1955

Wilson Compound Essence of Peppermint .....	Manufactured by M/s.Wilson Medicine Co., Bombay.
Natripac .....	Manufactured by M/s.Pharmed Private Ltd., Chembur, Bombay.
Arke-e-Pudina .....	Manufactured by M/s.Dermik Manufacturing Works, Broach (Gujarat).
Akinton	Manufactured by M/s.Akin Laboratories, Hyderabad.
Gentian simple(Tinct. Gentian B.P.C	Manufactured by M/s.Sewa Pharmacy Ltd., Nasik-Poona Road, Nasik-1.
Meriphosmin .....	Manufactured by M/s.Mercury Pharmaceutical Industries Ltd., Baroda.
Bayer's Tonic .....	Manufactured by M/s.Bayer (India) Ltd., Koishet Road, Thana,Bombay.

**TABLE B**  
(Unrestricted Preparations)  
**MEDICINAL PREPARATIONS**

B.G. Phos .....	Manufactured by M/s.Martin and Harris (Private) Ltd., Calcutta.
M and H. Vasakanol .....	- do -
M and H-B Complex Syrup .....	- do -

M and H-B Complex Forte Syrup ...	- do -
Feribeta .....	Manufactured by M/s.Oriental Trading Co., Calcutta.
Vibeta Elixir .....	- do -
Vimidex .....	Manufactured by M/s.Pharma Search Laboratories, Bombay.
Campho Codi Vasaka .....	Manufactured by M/s. Zandu Pharmaceutical Works Ltd., Bombay.
Liquid Extract of Uriginea .....	- do -
Standatone .....	Manufactured by M/s.Standard Pharmacy, Bombay.
Kof-Tone .....	- do -
Phosphokem .....	Manufactured by M/s.Kemp & Co. Ltd., Bombay.
Vallergan syrup .....	Manufactured by M/s.May and Baker Ltd., Bombay.
Vallergan Forte .....	- do -
Nuropep .....	Manufactured by Dr.Bhalchandra Laboratory, Bombay.
Phedros .....	Manufactured by N/s.Merck Sharp and Dhome of India Private Ltd., Bombay.
Aciminos(with Vitamin B-12) ....	- do -
Vitmol Compound .....	- do -
B.G. Pghos-12 .....	- do -
Prothricin .....	- do -
Elixir Mephentine .....	Manufactured by M/s.Geoffrey Manners Co. Private Ltd., Bombay.

**MEDICINAL AND TOILET PREPARATIONS**  
(EXCISE DUTIES) rules, 1956

Toniazol	Manufactured by M/s.Taddington Chemical Factory Private Ltd., Bombay.
Heparex	M/s.Birla Laboratories, Calcutta.
Elbicom	- do -
Tulso	- do -
Tulso with Ephedrine	- do -
Dilapsin	M/s.Dhootapapeshwar Industries Ltd., Panvel, Kolaba (Bombay).
Darkowin	M/s.The Sanitex Chemical Industries Ltd., Baroda.
Hepatine	M/s.The Calcutta Chemical Co. Ltd., Calcutta.
Bisedyl (ii)	

Callo-cal-D Elixir	
Cas-Evac	
Efcorlin Sterile Solution (Conc.)	
Elixir Bivinal	
Elixir Ephedrine Compound	
Elixir Myliron	
Euphomin	
Gaffartone (ii) (with Creosote and Gualacol)	(Products of M/s.Standard Pharmaceutical works, Calcutta).
Gaffartone (iii) (Plain)	
Germol	
Liquid Bardase	
Liquor Sedans	
K-Liquid	
Mynberrys Compound with ovolocithin	(Manufactured by M/s.Associated Drug Co. Private Limited, Bangalore)
Endrine Isotonic	(Product of M/s.Geoffrey Manners & Co. (Private) Ltd., Bombay.
Rubraton Elixir Pediatric	(Product of M/s.Sarabhai Chemicals, Boroda.
Sani-Vidol Compound (with creosote and Gualacol)	(Product of M/s. Sanitex Chemicals, Baroda)
Govil's Gripe Water	(Product of M/s.Gopaldas Visram & Co., Bombay.
Kleshahari	
T.C.F. Vitamin B.Complex (Oral Liquid (including Vitamin B.12)	(Product of M/s.Pharma Search Laboratories, Bombay)
Bronchosol (Cough syrup) .....	
Gripe Mixture .....	(Products of M/s.Indian Research Institute, Private Ltd., Calcutta)
Vasak .....	
Vasak with Hypo and Tolu .....	
Orheptol .....	(Product of M/s,Emedia Export (Company M.B.H. Bombay)
Plebex Elixir .....	(Product of M/s.Geoffrey Manners & Co. (Private) Ltd., Bombay.
Sedofina Elixir .....	(Product of M/s.The Calcutta Chemical Co. Ltd.,Calcutta).
Palot Compound .....	(Product of M/s.Parke Davis & co. Ltd., Bombay)



MEDICINAL AND TOILET PREPARATIONS  
(EXCISE DUTIES) Act, 1955

Irin Compound with Creosote and Gualacol	(Products of M/s.Indian Research Institute (Private) Ltd., Calcutta)
Irin Vita-Compound with Gualacol, Vitamin B-Complex and Vitamin B-12	
Bromovale .....	- do -
Govil's AmritMixture .....	
Govil's Asthaof .....	
Asthma and Cough Mixture .....	(Product of M/s.Gopaldas Visram & Co., Bombay 2)
Govil's Peepermint Compound ...	
Veer Bachha .....	(Product of M/s.Birla Laboratories Calcutta – 30)
Gripe-Z (Gripe Water).....	(Product of M/s.Empire Chemical Works, Bombay -7)
Mistura Bismuth Co. with Optium	
Hemo-Drakso Mart .....	(Product of M/s. Alembic Chemical Works Co. Ltd., Baroda-3)
Waterbury's Compound with Creosote and Gualacol .....	(Product of M/s.Pharmed Private Ltd., Bombay-1)
Sani-Germol .....	(Product of M/s. Sanitex Chemicals, Baroda)
Pyribenzamine Elixir .....	(Product of M/s. Ciba Pharma Private Ltd., Bombay)
Calcidrine Syrup .....	(Product of M/s.Abbott Laboratories India, Bombay)
Alliton compound .....	(Product of M/s.Allied Pharmaceutical Laboratories, Baroda)
Alliton Phos syrup .....	
Becozym Syrup .....	
Listerine Antiseptic	(Product of Pharmed Private Ltd., Bombay)
Stanley Pulmostan Compound with Cerosote and Gualacol	(Product ofM/s.Stanley Pharmaceuticals, Madras)
Stanley Gripe Mixture .....	
Pernexin Elixir .....	(Product of Ms.Shering Asia, Bombay)
Woodwards' Gripe Water .....	(Product of Orient Pharma Private Ltd., Madras)
Incretone .....	Product ofM/s.G.W.Carnrick Co. (Asia) Ltd., Bombay)
Amrutanjan Ltd's Gripe Mixture	(Product of M/s. Amrutanjan Ltd., Madras)
Pasuma Injection .....	(Product of M/s.Emedia Export Co. M.B.H. Bombay)

Aminobiks .....	M/s.Ubique Chemical Laboratory Private Ltd., Calcutta.
Cofron elixir .....	M/s.Abbott Laboratories (India) Private Ltd., Bombay.
Elixir Panovin .....	M/s.Bombay Pharmaceutical Works Private Ltd., Bombay.
Phosfomin .....	M/s.arabhal Chemical,Baroda.
Phospho Vintone .....	M/s.Standard Pharmaceutical Works Ltd., Calcutta.
Plebex Forte Vitamin B-Complex Elixir .....	M/s.Geoffrey Manners & Co. (Private) Ltd., Bombay.
Rubraplex .....	M/s.Sarabhai Chemicals, Baroda.

## SCHEDULE

### MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES 1956

Ublks Elixir Vitamin B- Complex with Folic Acid	M/s. Ubique Chemical Laboratory (Private )Ltd, Calcutta.
Ubike Cough Syrup	M/s. Ubique Chemical Laboratory (Private )Ltd, Calcutta.
Utrobiks	M/s. Ubique Chemical Laboratory (Private )Ltd, Calcutta.
Waterbury's Vitamin compound	M/s. Pharmed Private Ltd, Bombay.
Creמושxidine	M/s. Merck Sharp and Dohme of India Private Ltd, Bombay.
Tyotocin	M/s. Pharmed Private Ltd, Bombay. M/s. Merck Sharp and Dohme of India Private Ltd, Bombay.
Cremomycin	M/s. Pharmed Private Ltd, Bombay. M/s. Merck Sharp and Dohme of India Private Ltd, Bombay.
Liquor Diastos	M/s. Pharmed Private Ltd, Bombay. M/s. Merck Sharp and Dohme of India Private Ltd, Bombay.
B.G.Phos	M/s. Pharmed Private Ltd, Bombay. M/s. Merck Sharp and Dohme of India Private Ltd, Bombay.
Antol	Manufactured by M/s. The Bengal Immunity Co., Ltd, Calcutta.
Raj Bindu	Manufactured by M/s. Vallabh Vijay and Sons, Bombay.
Betonin	Manufactured by M/s. Boots Pure Drug Co.(India) Private Ltd, Bombay

Cobeton	Manufactured by M/s. Boots Pure Drug Co.(India) Private Ltd, Bombay
Deltasta Nasal Spray	Manufactured by M/s. Boots Pure Drug Co.(India) Private Ltd, Bombay
Vicks Formula-44 cough Mixture	Manufactured by M/s. Boots Pure Drug Co.(India) Private Ltd, Bombay
Vicrain	Manufactured by M/s.G.W.Carnrick Co (Asia) Ltd, Bombay.
Vicrain	Manufactured by M/s. British Drug House ( India) Private Ltd. Bombay.
Pectamol Cough Linctus	Manufactured by Prof.Gajjar's Standard Chemical Works Ltd, Bombay
Bivit	Manufactured by M/s Geoffrey Manners & Co.Ltd, Bombay
Hemiphos	
New Farilex	Manufactured by M/sRallis India Ltd.(T.C.F.Division), Bombay
Syrup of Figs	Manufactured by M/s Kemp and Company Ltd, Bombay.
Dilosyn Syrup	Manufactured by M/s. British Drug House (India) Private Ltd. Bombay.
Ambodryl Syrup	Manufactured by M/s.Parke Davis ( India) PVT.LTD, Bombay.
Dilantin Suspension	Manufactured by M/s Parke Davis (I) Pvt.Ltd, Bombay
Grymix	Manufactured by M/s M/s. Boots PureDrug Co.(I) Pvt Ltd, Bombay.
Collo-cal-D-Oral	Manufactured by M/s. The Crookes Laboratories Ltd, Bombay
Collo-cal-with B-12 Oral	Manufactured by M/s. The Crookes Laboratories Ltd, Bombay
Nutro Phos	Manufactured by M/s. The Cochin Chemical Laboratories Pvt.Ltd, Kerala
Devezyme	Manufactured by M/s. Devens Pharmaceuticals , Bombay
Devegen Ellixir	Manufactured by M/s. Devens Pharmaceuticals , Bombay
Lacteena	Manufactured by M/s.Bombay Pharmaceuticals Works Pvt.Ltd, Bombay
Glycerovine	Manufactured by M/s. Enoch Pharma. Quilon.
Garnigen Drops	Manufactured by M/s Hoechst Pharmaceuticals Ltd.Bombay
Blood-in-Draksha	Manufactured by M/s Bopha Laboratories, Kottayam.

Plastules Elixir		Manufactured by M/s Geoffrey Manners & Co Ltd, Bombay
Liquid Extract Euphotine		Manufactured by M/s Zandu Pharmaceutical Works Ltd, Bombay
Liquid Extract Chiratae		Manufactured by M/s Zand Pharmaceutical Works Ltd, Bombay
Liquor Extract of Borbordis		Manufactured by M/s Zand Pharmaceutical Works Ltd, Bombay
Liquid Extract of Aletris		Manufactured by M/s Zand Pharmaceutical Works Ltd, Bombay
Antesol Elixir		Manufacture by M/s. Sarabhal Chemicals, Baroda.
Savion Hospital Concentrate		Manufactured by M/s Imperial Cheical Industries (India) Pvt.Ltd, Calcutta.
Savion Liquid Antiseptic		Manufactured by M/s Imperial Cheical Industries (India) Pvt.Ltd, Calcutta.
Savlon Veterinary Concentrate		Manufactured by M/s Imperial Cheical Industries (India) Pvt.Ltd, Calcutta.
Lorexene Head Lotion		Manufactured by M/s. Imperial Cheicals Industries ( India) Pvt.Ltd, Calcutta.
Tetmosol Solution		Manufactured by M/s. Imperial Cheicals Industries ( India) Pvt.Ltd, Calcutta.
Catevion Concentrate		Manufactured by M/s. Imperial Cheicals Industries ( India) Pvt.Ltd, Calcutta.
Catevlon Tincture		Manufactured by M/s. Imperial Cheicals Industries ( India) Pvt.Ltd, Calcutta.
Shetty's Gripe Mixture		Manufactured by M/s. Shetty's Pharmaceutical and Biologicals Ltd, Hyderabad.
Baby Lonel		Manufactured by M/s. Shetty's Pharmaceutical and Biologicals Ltd, Hyderabad.
Vimso Gripe Water		Manufactured by M/s. Vimso Cheicals Pvt.Ltd, Navsari.
Vilkof cough Syrup		Manufactured by M/s. Vilo Laboratories, Bombay.
Tossex Syrup		Manufactured by M/s. Sarabhai Chemicals , Baroda.
Oral Pernavit Fortified		Manufactured by M/s. Neo-Pharma Pvt.Ltd, Bombay
Haemoplex		Manufactured by M/s. Pratap industries , Chitur, Kerala
Printoplex		Manufactured by M/s. Pratap industries , Chitur, Kerala
Printophos		Manufactured by M/s. Pratap industries , Chitur, Kerala

Vasacodin cough Syrup		Manufactured by M/s.Pratap industries , Chitur, Kerala
Printozol		Manufactured by M/s.Pratap industries , Chitur, Kerala
Jwar Haran		Manufactured by M/s Anandkar Karayalaya Pvt.Ltd, Etawah.
Anand Gripe Water		Manufactured by M/s Anandkar Karayalaya Pvt.Ltd, Etawah.
Toniazol		Manufactured by M/s. Rallis India Ltd, Bombay
Bambinic		Manufactured by M/s.Ayurvedashram Pharmacy Ltd, Ahmednagar.
Gripe Mixture		Manufactured by M/sJayant Chemical Works Pvt.Ltd, Bhavnagar.
Lullamin Drop		Manufactured by M/s Pharma Trust, Bombay
Phos-B-Plex		Manufactured by M/s Worli Chemicals Works Pvt.Ltd, Bombay
Mixture Cardamomi Rubrum		Manufactured by M/s Alco Chemical Industries Pvt.Ltd, Gondal ( Saurashtra).
Pelical cough Syrup with Anti-his-tamine		Manufactured by M/s Pelican Pharmaceutries and Chemcial Industries, Bombay
Proxymel Scillae		Manufactured by M/s Chemical Industries Pvt.Ltd, Gondal ( Saurashtra)
Griparin		Manufactured by M/s M/s. Alembic Chemical Works Co.Ltd , Baroda.
Asthawil		Manufactured by M/s M/s. Wilson Medicine Co. Bombay
Gargovil		Manufactured by M/s Gopaldas Visram & Co. Bombay
Pectovil Belladona		Manufactured by M/s Vilco Laboratories , Bombay
Periactin Syrup		Manufactured by M/s Merck Sharp Dohme of India Ltd, Bombay
Liquid Extract of Thyme		Manufactured by M/s Zandu Pharmaceutical Works Ltd, Bombay
Tristina Expectorant		Manufactured by M/s Mac Laboratories Pvt.Ltd, Bombay
Sapat Tooth Ache Drops		Manufactured by M/s Sapat & Co. Bombay
Bhicka's Sanjivan Mixture		Manufactured by M/s Aurun Pharmaceutical Pvt.Ltd, Bombay
Tossex Expectorant Cough Syrup		Manufactured by M/sSaravbhal Chemicals, Baroda.

Allied Gripe Eixture		Manufactured by M/s. Allied Pharmaceutical Laboratories, Baroda.
Deschiens' Syrup of Haemoglobin with Vitamin B-12		Manufactured by M/sFranco Indian Manufacturers Pvt.Ltd, Bombay
Vilco Enzyme Forte		Manufactured by M/s Vilco Laboratories, Bombay
Elixir Evpeptine		Manufactured by M/s Raptakos Brett and Co Pvt.Ltd, Bombay
Micoren Drops		Manufactured by M/s Suhrid Geigy Ltd ,Baroda
Liquid Extract of Salix Alba		Manufactured by M/s Zandu Pharmaceutical Works Ltd, Bombay
IPCA's 999 Cough Mixutre		Manufactured by M/s Indian Pharmaceutical Combine Association Ltd, Bombay
Balamrit		Manufactured by M/s. Bombay Drug House PVT.Ltd,Bombay.
Ashokavit		Manufactured by M/s.Arpike Pvt.Ltd,Lucknow.
Kafes Cough Syrup		Manufactured by M/s.Arpike Pvt.Ltd,Lucknow.
Gripe Mixture " Gripil"		Manufactured by M/s.Arpike Pvt.Ltd,Lucknow.
Ext. Glycerraiza Co		Manufactured by M/s. Alco Chemical Industries Pvt.Ltd, Gondal.
Gripex		Manufactured by M/s.Cochin Chemical Laboratories Pvt.Ltd, Chalakudi.
Surbex		Manufactured by M/s..Abbott Laboratories Pvt.Ltd, Bombay
Torfin		Manufactured by M/s..Abbott Laboratories Pvt.Ltd, Bombay
Gripe Water		Manufactured by M/s.Chempha Laboratories, Kolai.
Chempha Syp.		Manufactured by M/s.Chempha Laboratories, Kolai
Gumura		Manufactured by M/sAphali Pharmaceuticals Ltd, Ahmednagar.
B.Neurophos		Manufactured by M/s Standard Pharmaceuticals Ltd, Serampore (West Bengal).
Risol with Caretapentane		Manufactured by M/s Standard Pharmaceuticals Ltd, Serampore (West Bengal).

Syr. Calc Hypophosph		Manufactured by M/s Bombay Drug House Pvt.Ltd, Bombay.
Tixylix		Manufactured by M/sMay and Baker Ltd.Bombay.
Euphomin		Manufactured by M/s. Associated Drug Co.Pvt.Ltd,Bangalore.
Ashoka Cordal Compound		Manufactured by M/s Rup Chemicals Pvt.Ltd,Lucknow.
Sirolin New Formula		Manufactured by M/sRoche Product Ltd, Bombay.
Mixture Cardamom Flava		Manufactured by M/sMorris Chemicals Works, Rajkot.
Vimstin with Ephdrine		Manufactured by M/sVimso Chemicals Pvt.Ltd, Navasari.
Vimstin		Manufactured by M/sVimso Chemicals Pvt.Ltd, Navasari.
Zeet Epectorant		Manufctued by M/s. Alembic Chemical Works Co.Ltd.Baroda
Omilcal		Manufactured by M/s. Franco-Indian Manufacturers Pvt.Ltd,Bombay.
Compound Tincture of Chloroform		Manufactured by M/sVimso Chemicals Pvt.Ltd, Navasari.
Kof-tone "H"		Manufactured by M/sStandard Pharmacy, Bombay.
Spasmosol		Manufactured by M/sThe Cochin Chemical Laboratories Pvt.Ltd,Chalakudi ( Kerala).
Detigon		Manufactured by M/sBayer (I) Ltd, Bombay
Richelet's Blood Purifier		Manufactured by M/sFranco India Manufactues Pvt.Ltd,Bombay.
Sasnyl		Manufactured by M/sDr.Bhalchandra Laboratory.Bombay.
Vasaksyp		Manufactured by M/s. Chempha Laboratories, Kalol.
Syrpoglyc		Manufactured by M/s. Chempha Laboratories, Kalol.
Kenalog-S-Nasal Drops		Manufactured by M/s.Sarabhal Chemicals, Wadi, Baroda.
Netalin Oral		Manufactured by M/s. Orient Pharma (PVT) Ltd, Madras
Argenil Expectorant		Manufactured by M/s. Vitacher Pharmaecuticals, Bombay
Novolep		Manufactured by M/s. Bengal Chemicals and Pharmaceuticals Ltd, Calcutta.
Livogen Forte		Manufactured by M/s. British Drug House (I) Pvt.Ltd.Bombay.

Patmol Syrup		Manufactured by M/s. Raptakos, Brett Co.Pvt.Ltd.Bombay
Selvigon		Manufactured by M/s. German Remedies Pvt.Ltd.Bombay.
Bytco Gripe		Manufactured by M/s.Bytco Cemical Inusties Naslk Road.
Carmixol		Manufactured by M/s. Chempha Laboratories, Kalol.
Special Cough Mixture		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Sarkari's Anti-Asthmatic Mixutre		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Sarkari's Tooth-ache Drops		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Sarkari'sKafsar		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Sarkari'sSaraperilla		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Sarkari'sAgue-mixture		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Sankari's Antussin Cough Mixture for		Manufactured by M/s. MC. Sarkari and Sons Bulsar.
Babies		Manufactured by M/s. Boots Pure Drug Co.(I) Pvt.Ltd.Bombay.
Betonin		Manufactured by M/s.Alembic Works Co.Ltd.Baroda.
Extractum Kalmegh Liquidium I.P		Manufactured by M/s. Assam Chemicals and Pharmaceuticals Ltd, Gauhati.
Beta Complex		Manufactured by M/s. Assam Chemicals and Pharmaceuticals Ltd, Gauhati.
Phosphoplex		Manufactured by M/s. Assam Chemicals and Pharmaceuticals Ltd, Gauhati.
Syrup Rose		Manufactured by M/s. Assam Chemicals and Pharmaceuticals Ltd, Gauhati.
Syrup Orange B.P.		Manufactured by M/s. Assam Chemicals and Pharmaceuticals Ltd, Gauhati.
Bharat's Body Jivan		Manufactured by M/s. Bharat Chemcial Works, Surat.
Bharat's Gripe Water		Manufactured by M/s. Bharat Chemcial Works, Surat.
Pharma Compound		Manufactured by M/sPharm Chem.Mfg.Corporation , Bombay.



Gripe Mixture		Manufactured by M/s Great India Industrial and Pharmaceutical Laboratories, Bombay.
Plastules Elixir		Manufactured by M/sGeoffrey Manners and Co.Ltd,Bombay
Plebex Elixir B. Complex		Manufactured by M/sGeoffrey Manners and Co.Ltd,Bombay
Novutox 2%		Manufactured by M/sJ.S.Morison Son and Jones (I) Pvt.Ld,Bombay.
Novutox 3%		Manufactured by M/sJ.S.Morison Son and Jones (I) Pvt.Ld,Bombay
Xylotox Hydrochloride 2%		Manufactured by M/sJ.S.Morison Son and Jones (I) Pvt.Ld,Bombay
Ferry Tonic		Manufactured by M/s Assam Chemicl and Pharmaceutical Ltd, Gauhati.
Acicod		Manufactured by M/s Assam Chemicl and Pharmaceutical Ltd, Gauhati.
Syrup Vasaka Plain		Manufactured by M/s Assam Chemicl and Pharmaceutical Ltd, Gauhati.
Hypro-Lime Phos.		Manufactured by M/s Aurora Laboratories, Lucknow.
Caripe Gripe Water		Manufactured by M/sAroma Pharmaceutical Co. Ameerpet, Hyderabad.
Gulpac		Manufactured by M/sAroma Pharmaceutical Co. Ameerpet, Hyderabad.
Vascodin		Manufactured by M/s. Surya Chemicals , Lucknow.
Ashoka Cordial Compound		Manufactured by M/s. Surya Chemicals , Lucknow.
Ramban Pain Killer		Manufactured by M/s.Ramban Patent Depot, Bombay.
Crimault's Linctus		Manufactured by M/sLaboratories Crimault Pvt.Ltd.Bombay.
Syrup Bronchohist		Manufactured by M/s Scientific Pharmacy, Bombay.
Girish Ring Worm Lotion		Manufactured by M/s Girish Pharmaceutical Works, Surat.
Girish Jiven Arka		Manufactured by M/s Girish Pharmaceutical Works, Surat.
Omilcal+F		Manufactured by M/s Franco Indian Manufactures Pvt.Ltd.Bombay
Gripe Mixture		Manufactured by M/s Wad Laboratoies, Kolhapur.
Hepolax		Manufactured by M/sPharmaceutical and Chemicals ( Travancore), Trivandrum.

Vasadrin		Manufactured by M/s Bombay Drug House Pvt.Ltd.Bombay
Diapec Suspension		Manufactured by M/sPizer Ltd, Bombay
Altris Elixir		Manufactured by M/sAlembic Chemical Works Co.Ltd.Baroda.
Calorite		Manufactured by M/s Libra Drugs (I) Poona
Pektoline C.Belladona		Manufactured by M/s Libra Drugs (I) Poona
Chemitone		Manufactured by M/sMysore Pharmaceuticals (1945) Bangalore for M/s.Bharat Pharmaceuticals Co.Bangalore.
Diaporex Forte		Manufactured by M/s. Eisen Pharmaceutical Co.(P) Ltd, Poona.
Carminex Forte		Manufactured by M/s. Eisen Pharmaceutical Co.(P) Ltd, Poona.
Doa[j]prex		Manufactured by M/s. Eisen Pharmaceutical Co.(P) Ltd, Poona.
Carminex		Manufactured by M/s. Eisen Pharmaceutical Co.(P) Ltd, Poona.
Esiphos		Manufactured by M/s. Eisen Pharmaceutical Co.(P) Ltd, Poona.
Romavin		Manufactured by M/s. Aroma Pharmaceutical Co.Hyderabad.
Diaphormix		Manufactured by M/s. Pharmland Products, Bombay.
Antex of Cough Syrup		Manufactured by M/s. Pharmland Products, Bombay.
Carmix		Manufactured by M/s. Pharmland Products, Bombay.
Fosiron		Manufactured by M/s.Myslore Pharmaceuticals (1935) Bangalore.
Femitone		Manufactured by M/s.Myslore Pharmaceuticals (1935) Bangalore.
Hakim's Gripe Water		Manufactured by M/sG.N.Hakim and Sons.Baroda.
Imperioal's Gripe Water		Manufactured by M/sImperial Pharmaceutical Products, Bombay.
Karnative Mixture		Manufactured by M/s Worli Chemicals Works, Bombay
Lodhra		Manufactured by M/sKerari Kuteeram (P) Ltd,Madras
Amrita		Manufactured by M/sKerari Kuteeram (P) Ltd,Madras
Sariba		Manufactured by M/sKerari Kuteeram (P) Ltd,Madras
Garabharakshak		Manufactured by M/sKerari Kuteeram (P) Ltd,Madras

Sariphaladi Panakam		Manufactured by M/sKerari Kuteeram (P) Ltd,Madras
Pain Killer		Manufactured by M/sGreat India Industrial and Pharmaceutical Laboratories, Bombay.
Diarine		Manufactured by M/sGreat India Industrial and Pharmaceutical Laboratories, Bombay.
Pain Reliever		Manufactured by M/sChempha Laboratories, Kalol (Gujarat).
Syrup of Calcium Hypophosphite		Manufactured by M/sChempha Laboratories, Kalol (Gujarat).
Anti Pyrasol		Manufactured by M/sChempha Laboratories, Kalol (Gujarat).
Wormipar		Manufactured by M/sChempha Laboratories, Kalol (Gujarat).
Vinfertone		Manufactured by M/sChempha Laboratories, Kalol (Gujarat).
Ailergine		Manufactured by M/s Mysore Pharmaceuticals (1935) Bangalore.
Glycyrrhco		Manufactured by M/s Chempha Laboratories Kalol (N.G.)
Glycodin Terp Vasaka		Manufactured by M/s Chempha Laboratories Kalol (N.G.)
Cardco Flora		Manufactured by M/s Alembic Chemical Works Co.Ltd.Baroda.
Gorvasympton		Manufactured by M/s. Chempha Laboratories,Kalol (N.G)
T.C.F.Cough Syrup		Manufactured by M/s Crooks Interfarn Ltd, Bombay-18.
Diaphorate ( Diaphoretic Mixture)		Manufactured by M/s Rallis India Ltd
Trikas ( cough Mixture)		Manufactured by M/sTridal Chemicals, Amravati.
Carminet ( Carminative Mixture)		Manufactured by M/sTridal Chemicals, Amravati.
Kurbel ( Diarrhoea and Dysentery Mixture)		Manufactured by M/sTridal Chemicals, Amravati.
Stanhist Expectorant		Manufactured by M/s Stan-Rel Private Limited, Baroda.
Wilson's Gripe Water		Manufactured by M/s Wilson Medicine Co., Bombay.
Wilson Aletris Cordial		Manufactured by M/s Wilson Medicine Co., Bombay.
Anstillin		Manufactured by M/s. Jules & Co., Nagpur.
Jules Cough Syrup		Manufactured by M/s. Universal Pharmacy, Nagpur.

Universal's Diaphotric		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Carminative Mixture		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Mist Asthama		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Mist Alkali		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Cholera Mixture		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Gripe Water		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Gripe Mixture		Manufactured by M/s. Universal Pharmacy, Nagpur.
Universal's Mist Cough Sedative		Manufactured by M/s. United Research Institute, Lucknow.
Uri Ashoka		Manufactured by M/s. United Research Institute, Lucknow.
Carmitona Gripe Water		Manufactured by M/s. United Research Institute, Lucknow.
Essential Oil Mixture		Manufactured by M/s. United Research Institute, Lucknow.
Syrup Vasaka-cum-Tolu		Manufactured by M/s. United Research Institute, Lucknow.
Xylotox 2%		Manufactured by M/s. J.L.Morison. Son and Jones (I) Pvt.Ltd,Bombay.
Xylotox Hydrochloride Plan 2%		Manufactured by M/s. J.L.Morison. Son and Jones (I) Pvt.Ltd,Bombay.
Xylotox Hydrochloride Plan 1%		Manufactured by M/s. J.L.Morison. Son and Jones (I) Pvt.Ltd,Bombay.
Jules Cordial for women		Manufactured by M/s. H.Jules & Co.Pharmaceutical Works, Nagpur.
Syrup Cofex		Manufactured by M/s. Zone Chemical Co.,Bombay.
Zonodynle		Manufactured by M/s. Zone Chemical Co.,Bombay.
Secrodyhyl Injection		Manufactured by M/s. British Drug House (I) Pvt.Ltd.Bombay.
Raktadoshantak		Manufactured by M/s. Aphali Pharmaceucals Ltd, Ahmednagar.
Manners Gripe Mixture		Manufactured by M/s.Geoffrey manners and Co.Ltd.Bombay.
Kof-Tone A-H		Manufactured by M/s.Pharma-Tone Pvt.Ltd.Bombay.

Akinzyme		Manufactured by M/s.Akin Laboratories, Hyderabad.
Arkehazim		Manufactured by M/s.G.N.Hakim and Sons, Baroda.
Stomachex		Manufactured by M/s.G.N.Hakim and Sons, Baroda.
Cough Remedy		Manufactured by M/s.G.N.Hakim and Sons, Baroda.
Dongre's Gripe Water		Manufactured by M/s. K.T.Dongre & Co.Bombay.
Vadnere Gripe		Manufactured by M/s. Vadnere Laboratories, Jalgaon.
Squibb's Ague Specific		Manufactured by M/s. Popular Remedies Mfg.Company, Bombay.
Fairegenol (Hospital Strength)		Manufactured by M/s.Fairdeal Corporation (PVT) Ltd, Bombay.
Carminex		Manufactured by M/s.Pharmakab Laboratories, Sholapur.
K.B.Gripe		Manufactured by M/s.Pharmakab Laboratories, Sholapur.
Carminex		Manufactured by M/s.Elsen Pharmaceutical Co.Poona.
Binox Gripe Water		Manufactured by M/s. Binox Laboratories, Jalgaon.
Binex Balmrit		Manufactured by M/s. Binox Laboratories, Jalgaon.
Nogi's Gripe Water		Manufactured by M/s Nogi & Co., Pvt.Ltd, Bombay.
Nikof		Manufactured by M/s Wad Laboratories Udyan Nagar, Kothapur.
Phormix		Manufactured by M/s Wad Laboratories Udyan Nagar, Kothapur
Sanividol Compound		Manufactured by M/s Sanitex Chemical Industries Ltd, Baroda.
Libra Cough Syrup		Manufactured by M/s Libra Drugs (I) 92, Managlwar Peth.Poona-11.
Libra Cough Syrup ( with ephedrine)		Manufactured by M/s Libra Drugs (I) 92, Managlwar Peth.Poona-11.
Carmil		Manufactured by M/s Libra Drugs (I) 92, Managlwar Peth.Poona-11.
Monisons Vasaka cough Syrup.		Manufactured by M/s Monji Vishram & Co. Bombay.
Zatmat Ringworm Lotion		Manufactured by M/s Monji Vishram & Co. Bombay.
Smiths Asokavin		Manufactured by M/s Smith, Stainstreet & Co.Ltd.18-Convent Road, Calcutta-14.

Smiths Asokavin with Hormones.		Manufactured by M/s Smith, Stainstreet & Co.Ltd.18-Convent Road, Calcutta-14.
Smiths Valerian Bromide Elixir		Manufactured by M/s Smith, Stainstreet & Co.Ltd.18-Convent Road, Calcutta-14.
Smiths Pancet Eixir		Manufactured by M/s Smith, Stainstreet & Co.Ltd.18-Convent Road, Calcutta-14.
Smiths Hemolivit Forte Elixir		Manufactured by M/s Smith, Stainstreet & Co.Ltd.18-Convent Road, Calcutta-14.
Dr.Purohit's Shwashari Plain		Manufactured by M/s Dr.Purohit's Pharmacy 325-E. Kolhapur(Maharastra)
Dr.Purohit's Shawashari compound		Manufactured by M/s Dr.Purohit's Pharmacy 325-E. Kolhapur(Maharastra)
Dr.Purohit's Cozil		Manufactured by M/s Dr.Purohit's Pharmacy 325-E. Kolhapur(Maharastra)
Dr.Purohit's Gripe Water		Manufactured by M/s Dr.Purohit's Pharmacy 325-E. Kolhapur(Maharastra)
Special Balamrit		Manufactured by M/s Dr.Purohit's Pharmacy 325-E. Kolhapur(Maharastra)
Quees Brand Ague Mixture		Manufactured by M/s Dr.Purohit's Pharmacy 325-E. Kolhapur(Maharastra)
Huxley's Pain Killer		Manufactured by M/sHuxley & Co.(I) 25, Dalai Street, Bombay-1.
Pyosan Gumpaint		Manufactured by M/s Indo-continential Pharmaceuticals Agency, 508-A, New Ganjavala Building Arthur Road, Tardeo , Bombay-24.
IPCA's 999 cough Syrup		Manufactured by M/s Ipcalaboratories Pvt.Bombay
Whoopepa cough syrup		Manufactured by M/s Ipcalaboratories Pvt.Bombay
Syncalton Liquid oxedrine Tartate.		Manufactured by M/s.German Remedies Pvt.Ltd, Bombay.
Ringworm Lotion		Manufactured by M/s. G.N.Hakim and Sons, Pratap Nagar, Baroda-4.
Incretone ( combined Thyroid Minerals and Botanicals)		Manufactured by M/s. G.W.Carnrick Co.(Asia) Ltd ,Bombay.
Wilson's Ringwom Lotion		Manufactured by M/s.Wilson Medicine Co., 391, Arthur Road,Bombay-11.
Wison's Jyoti Bindu		Manufactured by M/s.Wilson Medicine Co., 391, Arthur Road,Bombay-11.
Detigon Linctus		Manufactured by M/s. Bayer (I) Ltd, Kolshet Road, Thana, Bombay.
Girish Pain Mixture		Manufactured by M/s.Girish Pharmaceutical Works, Surat.

**APPEXIX**  
**LIST OF FORMS**

M&T.P.Series No.	Description of Forms	Rule No.	Short Title	Page No.
1.	Application for licence— To manufacture Goods liable to duty of excise, under M& T.P.(E.D) Act, 1955 IN BOND / OUTSIDE BOND.	83& 91	A.L.1	
2.	To manufacture Ayurvedic Preparations by Ayurvedic Practitioner.	83	A.L.2	
3.	For Bonded Warehouse for the storage of dutiable goods liable to duty under the M&T.P.(E.D) Act 1955.	83	A.L.3	
4.	Licences— To manufacture Medicinal and Toilet Preparations containing alcohol, opium, Indian Hemp and other narcotic drugs and narcotics, under bond for payment of duty.	83	L-1.	
5.	To manufacture Medicinal and Toilet Preparations containing alcohol, Opium, Indian hemp and other narcotic drugs and narcotics outside bond.	83	L-2.	
6.	Ayurvedic or Unani Practitioner to manufacture Ayurvedic Preparations containing self- generated alcohol for dispensing and not for trade purposes.	83	L-3.	
7.	For a Bonded Warehouse	83	L-4.	
8.	Bonds- To be entered into by the licensee of a Bonded Manufactory	21	B-1	
9.	(with surety) to be entered into by the licensee of a Bonded Warehouse	71	B-2(Sur.)	

10.	( with security) to be entered into by the licensee of a bonded warehouse.	71	B-2(Sec.)	
11.	(with surety) for the due dispatch of dutiable goods removed for export to a foreign country without payment of duty.	15	B-3(Sur.)	
12.	(with security) for the due dispatch of dutiable goods removed for export to a foreign country with out payment of duty	15	B-3(Sec.)	
13.	(General: with secrity) for the due depatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.	16	B-3 ( Gen Sur.)	
14.	(General: with security) for the dispatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.	16	B-3(Gen.Sec)	
15.	(with surety) for the due arrival and re-warehousing of dutiable goods removed from ome Banded Warehouse to another	105	B-4 (Sur.)	
16.	(With security) for the due arrival and re-warehousing of dutiable goods removed from one Bonded Warehouse to another	105	B-4 (Sec.)	
17.	(General: Surety) for the due arrival and re-warehousing of dutiable goods removed from one Bonded warehouse to another.	106	B-5(Gen.Sur.)	
18.	(General: Security) for the due arrival and re-warehousingof dutiable goods removed from one Bonded warehouse to another	106	B-5(Gen.Sec)	



19.	Registers- Of vessels or receptacles in Bonded / Non-bonded Manufactory/ Bonded Warehouse.	25	R.G.1	
20.	Of transactions in the spirit store of Bonded/ Non- Bonded manufactory	27.30	R.G.2	
21.	Of Operations in Bonded / Non bonded Manufactory	31,33,52	R.G.3	
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23.	Warehouse Register of Receipts.	72.75	R.G.5 (Part I)	
24.	Warehouse Register of Issues.	72,75	R.G.5 (Part II)	
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26.	Indent— Indent for alcohol etc.	26,49,50	I.D.1	
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28.	Application for Removal— Of dutiable goods from one Bonded Manufactory/ Warehouse to another Bonded Warehouse.	107	A.R.1	
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30.	of duitable goods for export by land	98	A.R.3	
31.	Of a duitable goods for export by Sea/Air/Post	98	A.R.4	
32.	For movement of dutiable goods	107,112	T.P.1	
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34.	*****			
35.	Returns— Of Transactions of Business at Bonded/ Non-bonded Manufactory.	41 and 56	R.T.1	
36.	Of Transactions of Business at Bonded arehouse.	80	R.T.2	

M&T.P.Series No.1

FORM A.L.1

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

( IN BOND / OUTSIDE BOND)

(See Rules 83 and 91)

(Delete the letters and words not applicable)

To

The Excise Commissioner.....State.

The Collector----- District.

Sir,

I / we----- residingat----- Taluk----- District-----  
request that----- I / we may be granted

The accompanying

Licence to manufacture----- during the Year ending the 31<sup>st</sup>  
March 20.

2. I / we hereby declare particulars ( in the table overleaf) of the manufactory and the

Premises where I / we carry on business for the intended to carry manufacture of such goods.

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 lience fee of rupees.

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.

6. 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 that grant of such licence.

7. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place.....

Date.....

Signature(s) of the applicant(s)

TABLE

1.	Name or names and the address or addresses of the person or persons applying; if the applicant is a firm, the name and address of every partner of the firm; and if a company, the registered name and address thereof, the names of the Directors, Managers and Managing Agents, and if there is a managing Director, the name of such Director;	
2.	The amount of capital proposed to be invested in the venture.	
3.	<p>The name of the place, and the site on which the building or buildings housing the manufactory is/are situated or to be constructed</p> <p>In case of renewal of licence, the following particulars, with distinguishing letter or number or letter and number of each to be furnished:-</p> <ul style="list-style-type: none"> <li>(i) brief discription (with boundaries) of the premises;</li> <li>(ii) description of each main division or sub-division of the manufactory;</li> <li>(iii) spirit store;</li> <li>(iv) laboratory;</li> <li>(v) finished store;</li> </ul>	
4.	Approximate date from which the applicant desires to commence the manufactory;	
5.	The number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wished to set up for work or already set up (giving distinguishing letter or number or letter and number of each);	

[6.	The maximum quantities in London-proof litres of alcohol and alcoholic content in unfinished and finished preparations and on the maximum quantities by weight of opium, Indian hemp or other narcotic drugs or narcotic and their contents in unfinished and finished preparations, which are likely, to remain in the manufactory at any one time.]	
7.	The amount in cash or Government Promissory Notes which the applicant is prepared to furnish for the due performance of the conditions on which the licence may be granted;	
8.	(i) Whether the proposed bonded manufactory will require services of a whole-time or part-time Excise Officer; (ii) Whether quarters for the excise staff will be provided within the manufactory or its vicinity; (not applicable to non-bonded manufactories);	
9.	The kind and number of each under the [Drugs and Cosmetics Act, 1940]held by the applicant;	
*[10.	A list of all preparations which the applicant proposes to manufacture and /or or those manufactured during he preceding year, in the manufactory showing the percentage or proportion of alcohol in terms of London-proof litres contained in each such preparation containing alcohol, or opium, Indian hemp or other narcotic drug or narcotic, in terms of weight in preparation containing those substances, quoting the authority (Pharmacopoeia) under which such preparations are/were proposed to be manufactured:	

Alcohol, Opium, Indian hemp, other narcotic drugs or narcotics

NAME OF PREPARATION	QUANTITY MANUFACTURED DURING THE YEAR	QUANTITY TO BE MANUFACTURED DURING THE YEAR	QUANTITY AS PER COLUMN 2
1	2	3	4
QUANTITY AS PER COLUMN 3	PERCENTAGE OF ALCOHOL IN LONDON-PROOF LITRES/PERCENTAGE BY WEIGHT OF OPIUM, INDIAN HEMP, NARCOTICS OR NARCOTIC DRUGS		FORMULA ACCORDING TO WHICH THE PREPARATION IS MADE
5	6		7]

s

M. &amp; T.P. Series No. 2

## FORM A.L.-3

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

(See Rule 8)

(Delete the letters and words not applicable)

To  
Sir,

I ..... residing at ..... taluk  
..... district ..... and practicing at  
..... I may be granted a  
..... Request that----- licence to  
the accompanying  
during  
manufacture ----- the year ending the 31<sup>st</sup> march, 19 .  
may be renewed for

2. I 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 31<sup>st</sup> March 19 , 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.

6. 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.

7. I declare that to the best of my knowledge and belief the information furnished herein is true and complete.

Place.....

Date .....

Signature of the applicant)

#### SCHEDULE

1. Recognized degree/diploma of the practitioner.
2. Registration No. of the practitioner, if any.
3. Place of manufacture of the preparations.
4. Preparations manufactured/ to be manufactured.

SL. NO.	NAME OF PREPARATION	QUANTITY MANUFACTURED DURING THE PRECEDING YEAR	QUANTITY TO BE MANUFACTURED DURING THE YEAR	FORMULA ACCORDING TO WHICH THE PREPARATION IS MADE
1	2	3	4	5

M. & T.P. Series No. 3

FORM A.L.-4

**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**

(See Rule 83)

(Delete the letters and words not applicable)

To

The Excise Commissioner of .....State.

Sir,

I/We .....residing at .....taluk.....

I/We may be granted a

district.....request that -----licence for the use of my/our

the accompanying

as a bonded warehouse during

premises described overleaf -----the year ending the

may be renewed for

31<sup>st</sup> March, 19 .

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 in 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.

Place.....

Date.....

Signature (s) of the applicant (s)

Description of premises

1. Village or town. 2. District.			
	Distinguishing letter or number of letter and of each number of each	Detailed description	Purpose of each
3. Description of each main division or sub-division of the warehouse			

- 4. Areas and total storage capacity.
- 5. Varieties of dutiable goods to be stored.
- 6. Quantities of each variety of such goods stored during the previous year.
- 7. Estimated quantity of each variety of such goods to be stored during the period of the licence applied for.



**M.&T.P. Series No. 4****FORM L-1****Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics under bond for payment of duty**

(See Rule 83)

(Delete the letters and words no applicable)

Shri/ Sarvashri ..... of .....having undertaking to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence-fee of Rs.....is /are hereby authorised to manufacture dutiable goods specified overleaf during the year ending 31<sup>st</sup> March, 19..... in the premises situated at .....and .....described in his /their application dated .....subject to the provisions of the Rules.

2. The privilege conferred by this licence extends only to the manufacture of preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicines and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/ narcotics in the licensee's possession shall not exceed ..... London-proof litres/.....Kilograms/..... Grams at any one time and shall not be allowed more that London-proof litres/ ..... kilograms/ ..... grams for the year ending 31<sup>st</sup> March 19 .

4. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application hereof is found to be false or if any undertaking given in such application is not carried out.

Place.....

Date.....

(Licensing Authority)

**Renewal of licence**

DATE OF RENEWAL	YEAR FOR WHICH RENEWED	SIGNATURE OF LICENSING AUTHORITY

**List of preparations authorized to manufacture**

STANDARD PREPARATION				PROPRIETARY PREPARATIONS		
Allopathic	Homoeopathic	Ayurvedic	Unani	Name of the preparation	True formula of the preparation	Toilet preparation

-----

**M. & T.P. Series No. 5.****FORM L-2****Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drug and narcotics outside bod**

(See Rule 83)

(Delete the letters and words not applicable)

Shri/Saravashri .....of ..... having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rule, 1956, and any orders issued thereunder and having paid the prescribed licence fee of Rs.....is /are hereby authorized to manufacture preparations specified overleaf during the year ending 31<sup>st</sup> March 19 , in the premises situated at ..... and .....described in his /their application dated ..... Subject to the provisions of the rules.

2. The Privilege conferred by this licence extends only to manufacture preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicine and all toilet preparations.

3. The quantity of spirit/ opium/Indian hemp/ narcotic drugs/ narcotics in the licensee's possession shall not exceed .....London-proof litres/ .....kilograms/ ..... grams/.....at any one time and shall not be allowed more than .....London-proof litres/ .....kilograms/.....grams for the year ending 31<sup>st</sup> March 19....

4. The licence may be revoked or suspended or its renewal may be refused if any declaration made or information given in the application therefore is found to be false or if any undertaking given in such application is not carried out.

Place.....

Date.....

(Licensing Authority)

-----  
Renewal of Licence

DATE OF RENEWAL	YEAR FOR WHICH RENEWED	SIGNATURE OF LICENSING AUTHORITY

## List of preparations authorized to manufacture

STANDARD PREPARATION				PROPRIETARY PREPARATIONS		
Allopathic	Homoeopathic	Ayurvedic	Unani	Name of the preparation	True formula of the preparation	Toilet preparation

**M. &T.P. Series No. 6**  
**FORM L-3**

**Licence for ayurvedic or Unani practitioner to manufacture Ayurvedic or Unani preparations containing self-generated alcohol for dispensing and not for trade purposes**

(See Rule 83)

Shri.....of .....  
 having undertaken to comply with the conditions rescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence-fee of Rs..... is hereby authorized to manufacture Ayurvedic or Unani preparations containing self-generated alcohol during the year ending 31<sup>st</sup> March, 19 , in the premises at .....and described in his application dated .....subject to the provisions of the rules.

2. The privilege conferred by this licence extends only to the manufacture of Ayurvedic or Unani preparations containing self-generated alcohol for dispensing to his patients and not for trade purposes.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefore is found to be false or if any undertaking given in such application is not carried out.

Place.....

Date.....

(Licensing Authority)

Renewal of the licence

DATE OF RENEWAL	YEAR FOR WHICH RENEWED	SIGNATURE OF LICENSING AUTHORITY

**M.&T.P. Series No. 7**

**FORM L-4**

**Licence for a bonded warehouse**

(See Rule 83)

(Delete the letters and words not applicable)

The under –mentioned premises belonging to Shri/Sarvashri .....of ..... are hereby licensed, subject to the provisions of Medicinal and Toilet preparations (Excise Duties) Rules, 1956, and any orders issued thereunder, as a bonded warehouse for the deposit of dutiable goods on which duty has been paid.

Situation and description of premises.

2. The licence is granted to Shri/ Sarvashri ..... Who has /have paid the prescribed fee of Rs. .... It is not transferable to any person and will remain in force until the 31<sup>st</sup> March, 19 unless revoked before that date.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefore is found to be false or if any undertaking given in such application is not carried out.

Place.....

Date.....

(Licensing Authority)

Renewal of licence

DATE OF RENEWAL	YEAR FOR WHICH RENEWED	SIGNATURE OF LICENSING AUTHORITY

**M.&T.P. Series No. 8**

**FORM B-1**

**Bond to be entered into by the licensee of a bonded manufactory**

(See Rule 21)

(Delete the letters and words not applicable)

of

I/We[hereinafter called obligor(s)] .....Am -----  
 are jointly and severally  
 bounded to the President in the sum of .....rupees to be paid to the President  
 of India/Governor of ..... State ..... for  
 I  
 which payment -----bind my self / ourselves and my/our legal  
 we jointly and severally  
 representatives.

The above-bounden obligor(s) having applies to he Excise Commissioner of  
 .....State at ..... (hereinafter called the Commissioner) for and  
 obtained a licence for the manufacture of ..... at his/their manufactory at  
 ..... the licence being entered in the State Excise Records as No.  
 .....dated .....

Whereas the Commissioner has required the obligor(s) to deposit as guarantee for  
 the amount of this Bond, the sum of

rupees

-----  
 the securities as hereinafter mentioned of a total face value of  
 rupees endorsed in the Commissioner's favour, namely, and whereas the  
 obligor(s) has /have furnished such guarantee by depositing with the Commissioner the  
 cash/securities as aforementioned.

The condition of this bond is that if the obligor (s) and his/their legal  
 representatives shall observe all the provisions of the Medicinal and Toilet Preparations  
 (Excise Duties) Rules, 1956, and in particular shall either produce for charge of duty all  
 dutiable goods manufactured at the above manufactory and such other dutiable goods on  
 which duty has not been paid which are brought into the manufactory for manufacturing,  
 or shall deposit such goods in a store room or other place of storage approved by the  
 Commissioner under rule 31 of the Rules or shall otherwise account to the satisfaction of  
 the Commissioner, for such goods and shall not remove from the approved premises or  
 from the store room or other place of storage, before the proper duty has been paid, any  
 dutiable goods except as provided for in the rules.

And if the obligor (s) or his/ their legal representatives shall pay into the treasury  
 to the account of the Commissioner, all dues whether excise duty or other lawful charges,  
 which shall be demandable from the obligor (s) as shown in the records of the proper  
 officer within ten days from the date of demand thereof being made in writing by the said  
 officer.

This obligation shall be void.

Otherwise and on breach or failure in the performances of any part of this  
 conditions, the same shall be in full force.

And the President of India/Governor of ..... State shall, at his option, be competent to make good all the loss and damages from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place.....

Date.....

Signature (s) of obligor(s)

Witnesses (1)

(2)

Address (1)

(2)

Occupation (1)

(2)

Accepted by me this ..... day of ..... 20. ....of Excise.

President of India

On behalf of the -----

Governor of

-----

**M.& T.P. Series No. 9**

**FORM B-2(SUR.)**

**Bond (with Surety) to be entered into by the licensee of a private bonded warehouse**

(See Rule 71)

(Delete the letters and works not applicable)

I/We .....of ..... [hereinafter called the obligor (s)] and ..... Of (hereinafter called the surety) are jointly and severally bound to the President of India /Governor of ..... State in the sum of ..... rupees to be paid to the President of India/Governor of .....State for which payment we jointly and severally bind ourselves and our legal representatives.

The above- bounded obligor (s) being the licensee of the warehouse at ..... licensed by the Excise Commissioner ..... State at (hereinafter called the Commissioner) at a private bonded warehouse and registered in the State Excise Records as No. ....dated ..... for the storage of .....

The condition of this bond is that if the obligor (s) and his /their legal representatives shall observe all provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of a private bonded warehouse.

And if all dues, whether duty or other lawful charges which shall be demandable on the goods admitted to this warehouse as shown by the records of the proper officer of State Excise, be duly paid into the treasury to the account of the Commissioner within ten days of the date of demand thereof being made in writing by the said officer of State Excise.

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place.....

Date.....

Signature (s) of obligor(s)

Witnesses (1)

(2)

Address (1)

(2)

Occupation (1)

(2)

Place.....

Date.....

Signature of Surety

Witnesses (1)

(2)

Address (1)

(2)

Occupation (1)

(2)

Accepted by me this ..... day of ..... 20. ....of Excise.

President of India

On behalf of the -----

Governor of

-----

M.&T.P. Series No. 10.

FORM B-2 (SEC)

Bond (with Security) to be entered into by the licensee of a private bonded warehouse

(See Rule, 71)

(Delete the letters and words not applicable)

I/We ..... of ..... (hereinafter called ) the obligor(s)

am

----- bounded to the President of India/Governor of .....

Are jointly and severally

State ..... in the sum of ..... Rupees to be paid to the President of

India/ Governor of ..... State for which payment.

I ..... bind myself/ourselves and my/ our legal representatives. We jointly and severally.

The above bounded obligor(s) being permitted to remove, from time to time, called the Commissioner) as a private-bonded warehouse and registered in the State Excise Records as No.....dated .... for the storage of ..... Whereas the Commissioner has required the obligor(s) to deposit, as guarantee for the amount of this Bond the sum of ----- rupees in cash.

the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour, namely.

And whereas the obligor(s) has/ have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.



The condition of this bond is that if the obligor (s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of a private bonded warehouse;

And if all dues, whether excise duty or other lawful charges, which shall be demandable on the goods admitted to this warehouse, as shown by the records of the proper officer of State Excise, be duly paid into the treasury to the account of the Commissioner within ten days of the date of demand thereof being made in writing by the said officer of State Excise.

This obligation shall be void.

Otherwise and on breach of failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of ..... State shall, at his option, be competent to make good all the loss and the damages either from the amount of the guarantee deposit or by enforcing his rights under the above-written bond or by both.

I/We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place.....

Date.....

Signature (s) of obligor (s)

Witnesses (1)

(2)

Address (1)

(2)

Occupation (1)

(2)

Accepted by me this ..... day of ..... 20. ....of Excise.

President of India

On behalf of the -----

Governor of

-----

**M.&T.P.Series No. 11**

**FORM B-3 (SUR)**

**Bond (with surety) for the due dispatch of dutiable goods removed for export to a foreign country without payment of duty**

(See Rule 15)

(Delete the letters and words not applicable)

I/We ..... of .....[hereinafter called the obligor (s)] and I ..... of .....(hereinafter called the surety) are jointly and severally bound to the President of India/Governor of .....State, in the sum of .....rupees to be paid to the President of India/Governor of ..... State for which payment we jointly/ and severally bind ourselves and our legal representatives.

The above-bounden obligor (s) being permitted to remove the dutiable goods described in his/their application No. .... dated .....from the  
for export of  
licensed manufactory  
via (port or land customs stations of export).

The condition of this bond is that if the obligor(s) and his /their representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of .....so exported;

And if all the said goods are duly exported to ..... via  
before the ..... day of ..... 20

This obligation shall be void

Otherwise, and on breach or failure in he performance of any party of this condition, the same shall be in full force.

We declare that this bend is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place.....  
Date.....

Signature (s) of obligor (s)

Witnesses (1)  
(2)  
Address (1)  
(2)  
Occupation (1)

Place..... (2)  
 Date.....  
 Witnesses (1)  
 (2)  
 Address..... (1)  
 (2)  
 Occupation (1)  
 (2)  
 Accepted by me this

day of 20.

Signature of Surety

-----of Excise.  
 President of India

On behalf of he -----  
 Governor of

-----

M. & T.P. Series No.12

FORM B-3 (SEC.)

Bond (with Security) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty

(See Rule 15)

(Delete the letters and words not applicable)

I/We of am  
 (hereinafter called the obligor (s)) -----bound to  
 are jointly and severally  
 the President of India/Governor of State  
 in the sum of rupees to be pad to the President of India/Governor of  
 State for which payment

I  
 -----bind myself/ourselves and my/our legal  
 we jointly and severally  
 representatives.

The above-bounded obligor (s) being permitted to remove the dutiable goods described to his/their application No. dated from the bonded waterhouse/licensed manufactory, at port to (port or land customs station of export).

Whereas the Excise Commissioner of State .....at (hereinafter called the Commissioner) has required the obligor (s) to deposits guarantee for the the sum of rupees in case amount of this bond ----- the securities as hereinafter mentioned of total fee value of rupees endorsed in the Commissioner's favour, namely.

And whereas the obligor (s) has/have furnished such guarantee by depositing with the Commissioner the cash / securities as aforementioned.

The condition of this bond is that if the obligor (s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of dutiable goods so removed.

And if all the said goods are duly exported to via (port or land customs station of export) before the day of 19;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of shall at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond, or by both.

I/We declare that this bond is given under the orders of the -----  
Central  
State  
Government for the performance of an act in which the public are interested.

Place .....  
Date .....

Signature (s) obligor (s) .

Witnesses (1)  
(2)  
Address (1)  
(2)  
Occupation (1)  
(2)

Accepted by me this day of 20

----- of Excise.  
President of India.  
On behalf of the -----  
Governor of

-----

M. & T.P. Series No.13

FORM B-3 (GEN. SUR.)

General Bond (with Surety) for the due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty

(See Rule 16)

(Delete the letters and words not applicable)

I/We of (hereinafter called the obligor (s)) and of (hereinafter called the surety) are jointly and severally bound to the President of India/Governor of State in the sum of rupees to be paid to the President of India/Governor of State for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounden obligor (s) being permitted to remove from time to time conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed, "without payment of duty from the bonded warehouse/licensed manufactory, at for exportation,

The condition of this bond is that if the obligor (s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of dutiable goods so removed.

And if the said goods are duly removed and exported within such time as the Excise Commissioner of State at directs

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be full force.

We declare that this bond is given under the order of the Central State

Government for the performance of an act in which the public are interested.

Place.....

Date.....

Signature (s) of obligor (s)

Witnesses (1) (2)

Address (1) (2)

Occupation (1) (2)

Place.....

Date.....

Witnesses (1)  
(2)

Address (1)  
(2)

Signature of surety  
Occupation (1)  
(2)

Accepted by me this

day of

20

-----of Excise

President of India

On behalf of the -----

Governor of

-----

M. & T.P. Series No.14

FORM B-3 (GEN.SEC)

General Bond (with Security) for due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty

(See Rule 16)

(Delete the letters and words not applicable)

I/We of am  
(hereinafter called the obligor (s) -----

are jointly and severally  
bound to the President of India/Governor of ..... State in the sum  
of ..... rupees to be paid to the President of  
India / Governor of State, for which payment

I  
-----bind myself ourselves and my/our legal  
representatives.

we jointly and severally

The above bonded obligor (s) being permitted to remove, from time to time,  
conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties),  
Rules, 1956, being observed. without payment of duty

bonded warehouse  
from the -----at for exportation.  
licensed manufactory

Whereas the Excise Commissioner of State at (hereinafter called  
the Commissioner) has required the obligor(s) to deposit as  
the sum of rupees in cash  
guarantee for the amount of this Bond -----

the securities as hereinafter mentioned  
of a total face value of rupees  
endorsed in the Commissioner's favour,  
namely.

And whereas the obligor (s) has/have furnished such guarantee by depositing with  
the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor (s) or his/their legal  
representatives shall observe all the provisions of the Medicinal and Toilet Preparations  
(Excise Duties) Rules, 1956, to be observed in respect of the goods so removed for  
export.



And if the said goods are duly removed and exported within such time as the Commissioner directs;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor State shall at his option be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central State Government for the performance of an act in which the public are interested.

Place..... Signature (s) of obligor (s)  
Date ..... Signature (s) of obligor (s)

Witnesses (1) Address (1) Occupation(1)  
(2) (2) (2)

Place..... Signature of surety  
Date.....  
Witnesses (1) Address (1) Occupation (1)  
(2) (2) (2)

Accepted by me this day of 20 -----of Excise  
President of India  
On behalf of the -----  
Governor of

-----

M. & T.P. Series No. 15,

**FORM B-4(SEC.)**

**Bond (with Surety) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another**

(See Rule 105)

(Delete the letters and words not applicable)

I/We \_\_\_\_\_ of \_\_\_\_\_  
(hereinafter called the obligor (s)) and \_\_\_\_\_ (hereinafter  
Called the surety) are jointly and severally bound to the President of India/Governor of  
State in the sum of \_\_\_\_\_ rupees to be paid to the President of India/Governor of  
State \_\_\_\_\_ for which payment we  
jointly and severally bind ourselves and our legal representatives.

The above-bonded obligor (s) being permitted to remove the goods described in  
his / their application No. \_\_\_\_\_ dated \_\_\_\_\_ from the bonded warehouse at  
to the bonded warehouse at \_\_\_\_\_

The condition of this bond is that if the obligor (s) and his/their legal  
representatives shall observe all the provisions of the Medicinal and Toilet Preparations  
(Excise Duties) Rules, 1956, to be observed in respect of the goods so transferred.

And if all the said goods are duly removed to and rewarehoused at the warehouse  
at \_\_\_\_\_ before \_\_\_\_\_ the day of \_\_\_\_\_ 19;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this  
condition, the same shall be in full force.

Central  
We declare that this bond is given under the orders of the -----  
State  
Government for the performance of an act in which the public are interested.

Place.....

Date .....

Witnesses (1) \_\_\_\_\_ Address (1) \_\_\_\_\_ Signature (s) of obligor(s),  
(2) \_\_\_\_\_ (2) \_\_\_\_\_ Occupation (1)  
(2) \_\_\_\_\_ (2) \_\_\_\_\_

Place .....  
Date .....

Witnesses (1)	Address (1)	Signature of surety.
(2)	(2)	Occupation (1)
		(2)

Accepted by me this                      day of            20

-----of Excise,  
President of India

On behalf of the -----  
Governor of

-----

**M.& T.P. Series No.16**

**FORM B-4 (SEC.)**

**Bond (with Security for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another)**

(See Rule 105)

(Delete the letters and words not applicable)

I/We am of (hereinafter called the am obligor (s))  
 ----- bound to the President of India / Governor  
 are jointly and severally  
 of State in the sum of  
 rupees to be paid to the President of India / Governor of State  
 I  
 for which payment -----bind myself/ourselves and my/our  
 we jointly and severally  
 legal representatives.

The above-bounden obligor(s) being permitted to remove the goods described in  
 his / their application No. dated  
 from the bonded warehouse at to the bonded warehouse at

Whereas the Excise Commissioner at (hereinafter  
 called the Commissioner) has required the obligor (s) to deposit as guarantee  
 the sum of rupees in cash for the amount  
 of this bond-----  
 the securities as hereinafter mentioned of a total face value  
 of rupees endorsed in the Commissioner's favour,  
 namely

And whereas the obligor(s) has/have furnished such guarantee by depositing with  
 the Commissioner the cash / securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal  
 representatives shall observe all the provisions of the Medicinal and Toilet Preparations  
 (Excise Duties) Rules, 1956, to be observed in respect of the goods so transferred;

And if all the said goods are duly removed to, and rewarehoused at before the  
 day of 20;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of State shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or both.

I/We declare that this bond is given under the orders of the Central Government State for the performance of an act in which the public are interested.

Place .....

Date.....

Witnesses (1)  
(2)

Address (1)  
(2)

Signature (s)Obligor (s).  
Occupation (1)  
(2)

Accepted by me this day of 20

-----of Excise  
President of India

On behalf of the -----  
Governor of

-----

**M. & T.P. Series No.17**

**FORM B-4 (GEN-SEC.)**

**General bond (with surety/ies) for the arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another**

(see Rule 106)

(Delete the letters and words not applicable)

I/We \_\_\_\_\_ of (hereinafter called the obligor (s)) am / are bound to the President of India / Governor of \_\_\_\_\_ State in the sum of \_\_\_\_\_ rupees and I / we \_\_\_\_\_ of \_\_\_\_\_ (hereinafter called for "First Surety") \_\_\_\_\_ of \_\_\_\_\_ (hereinafter called for "Second Surety") \_\_\_\_\_ of \_\_\_\_\_ (hereinafter called for "Third Surety") \_\_\_\_\_ of \_\_\_\_\_ (hereinafter called for "Fourth Surety")

(all hereinafter collectively referred to as the First Surety, the Second Surety, the Third Surety, the Fourth Surety) are each of us severally, bound to the President of India / Governor of \_\_\_\_\_ State in the sum of \_\_\_\_\_ rupees each to be paid to the President of India / Governor of \_\_\_\_\_ State for which payment I /we the obligor / obligors bind ourselves and our legal representatives and I / we the above-named First Surety, the Second Surety, the Third Surety and the Fourth Surety severally bind myself/ourselves and our legal representatives.

The above-bounden obligor (s) being permitted to remove from time to time conditional on the provisions of the Medicinal and Toilet Preparations ( Excise Duties) Rules, 1956, being observed, from the bonded warehouse (s) at to other bonded warehouse situated anywhere in India or vice versa.

The condition of his bond is that if the obligor(s) and his / their legal representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time.

And if the said goods are duly removed to and rewarehoused at the bonded warehouse (s) of destination to which they are permitted to be removed within such time as the proper officer directs.

This obligation shall be void.

Otherwise and no breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central  
-----  
State  
Government for the performance of an act in which the public are interested.

Place.....

Date.....

Witnesses	(1)	Address	(1)	Signature (s) of obligor (s),
	(2)		(2)	Occupation (1)
				(2)

Witnesses	(1)	Address	(1)	Signature (s) of surety (ies)
	(2)		(2)	Occupation (1)
				(2)

Accepted by me this \_\_\_\_\_ day of \_\_\_\_\_ 20 .

-----of Excise  
President of India  
On behalf of the -----  
Governor of

-----

**M. & T. P. Series No. 18**

**FORM B-4 (GEN.SEC.)**  
**General Bond (with Security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehousing to another**

(See Rule 106)

(Delete the letters and words not applicable)

I / We \_\_\_\_\_ of \_\_\_\_\_ am  
 (hereinafter called the obligor (s)) ----- bound to  
 are jointly and severally  
 the President of India / Governor of \_\_\_\_\_ State in  
 the sum of \_\_\_\_\_ rupees to be paid to the President of India /  
 Governor of \_\_\_\_\_ State for which payment  
 I  
 ----- bind myself/ourselves and my/our legal  
 we jointly and severally  
 representatives.

The above-bounden obligor (s) being permitted to remove, from the time to time conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules. 1956, being observed from bonded warehouse (s) at to other bonded warehouses situated anywhere in India or vice versa.

Whereas the Excise Commissioner \_\_\_\_\_ (hereinafter  
 called the Commissioner) has required the obligor (s) to deposit, as guarantee for  
 the sum of \_\_\_\_\_ rupees in cash  
 amount of this bond -----  
 the securities as hereinafter mentioned of a total face value of rupees  
 endorsed in the Commissioner's favour, namely-

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned. The condition of this bond is that if the obligor(s) or his/their representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time.



And if the said goods are duly removed to and rewarehoused at the bonded warehoused (s) of destination to which it is permitted to be removed, within such time as the proper officer directors;

The obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India / Governor of \_\_\_\_\_ State shall at this option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the \_\_\_\_\_ Central State Government for the performance of an act in which the public are interested.

Place .....

Date .....

Witnesses (1)	Address (1)	Signature (s) of Obligor (s)
(2)	(2)	Occupation (1)
		(2)

Accepted by me this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_in Excise  
 President of India  
 On behalf of the \_\_\_\_\_  
 Governor of \_\_\_\_\_

-----



M.& T.P. Series No.19

**FORM R .G-1**  
**(Rule 25)**  
**Register of vessels or receptacles**  
**Bonded/Non-bonded Manufactory**  
**in”----- of**

Bonded Warehouse  
Shri/Sarvashri .....  
(Delete the words not applicable)

Consecutive Numbers	Description of vessels or receptacles	Gauged Contents	When taken into use	When taken out of use	Where installed	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)







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

**M.& T.P. Series No.23**

**FORM R.G -5 (Par-I)**

**(Rules 72 and 75)**

**Warehouse register of receipts**

**(To be maintained in a Bonded Warehouse)**

**Situation of warehouse**

**Name of licensee**

**No. and date of licence**

Serial No.	Date *	No. and date of Transport Permit	Name and address of owner of goods	Number and description of packages	Marks and number	Gross Weight	Description of goods issued						Duty Chargeable		Room or place in warehouse in which deposited	Remarks
							Batch NO.	Number of preparation	Content per litre				Rate	Amount		
									Alcohol in L.P. litres	Opium	Indian hemp	Other narcotic drugs and narcotic				
1	2	3	4	5	6	7	8	9	G-D 10	S-T 11	S-T 12	Grams 13	Rs.np 14	Rs.np 15	16	17

\* Where the goods are received from another warehouse the date of first warehousing should also be stated in red ink?





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

**M. & T.P. Series No.25  
(Front Page)**

**FORM V.B. – I  
(Rule 90)  
Visit Book**

**Village/Town :  
Taluk:  
Circle:  
Range:**

**Name of licensee:  
Description of the licence**

**Licence No.....**

**QUANTITY OF ALCOHOL ETC.,**

		<b>Authorised to obtain During the year</b>	<b>Authorised to possess At any one time</b>
Alcohol	C.D		
Opium	S.T		
Indian hemp	S.T		
Other narcotic			
Drugs and Narcotics	Grams		

**Notes:- 1. This books must be delivered up to the licensing authority on the expiryof the period for which the licence is valid  
2. This book must be available at all time for any Officer authorize inspect the licensed premises for writing his minutes.  
(Delete the words not applicable)**

**FORMS MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES, 1956**

<p>M.&amp;T.P. Series No. 26  <b>FORM I. D-1</b>                  (Rules 26,49 and 50)                  Indent for Alcohol/Opium/Indian Hemp/other                  Narcotic drugs / Narcotics Non-Bonded bonded /                  Manufactory of Shri / Saravashri .....</p> <p>Indent No.                  To                      The Distillery Officer .....                      The Treasury Officer .....                      Factory Officer Ghazipur,</p> <p>Sir,                  Please issue litres /kilograms / grams of spirit                  (of not less than 50% O.P. Strength. Opium/ Indian                  hemp/ other narcotic drugs / narcotics for use in the                  manufacture of dutiable preparations in my / our                  Bonded / Non-Bonded Manufactory at.....                  ..... I/We .....                  shall pay duty at the rate levied by the State                  Government on alcoholic liquors on all wastages in                  excess of the wastage allowed under rule 19.</p> <p style="text-align: right;">Signature of Licensee</p> <p>Counter-signatures of Licence No.....                  Officer-in-charge  <u>Bonded Manufactory</u>  <u>Proper Officer</u>                  (Delete the words not applicable)</p>	<p>M.&amp;T.P. Series No. 26  <b>FORM I. D-1</b>                  (Rules 26,49 and 50)                  Indent for Alcohol/Opium/Indian Hemp/other                  Narcotic drugs / Narcotics Non-Bonded                  bonded / Manufactory of Shri / Saravashri                  .....</p> <p>Indent No.                  To                      The Distillery Officer .....                      The Treasury Officer .....                      Factory Officer Ghazipur,</p> <p>Sir,                  Please issue litres /kilograms / grams of                  spirit (of not less than 50% O.P. Strength.                  Opium/ Indian hemp/ other narcotic drugs /                  narcotics for use in the manufacture of                  dutiable preparations in my / our Bonded /                  Non-Bonded Manufactory at.....                  ..... I/We .....                  shall pay duty at the rate levied by the                  State Government on alcoholic liquors on all                  wastages in excess of the wastage allowed                  under rule 19.</p> <p style="text-align: right;">Signature of Licensee</p> <p>Counter-signatures of Licence                  No.....                  Officer-in-charge  <u>Bonded Manufactory</u>  <u>Proper Officer</u>                  (Delete the words not applicable)</p>	<p>M.&amp;T.P. Series No. 26  <b>FORM I. D-1</b>                  (Rules 26,49 and 50)                  Indent for Alcohol/Opium/Indian Hemp/other                  Narcotic drugs / Narcotics Non-Bonded bonded                  / Manufactory of Shri / Saravashri .....</p> <p>Indent No.                  To                      The Distillery Officer .....                      The Treasury Officer .....                      Factory Officer Ghazipur,</p> <p>Sir,                  Please issue litres /kilograms / grams of                  spirit (of not less than 50% O.P. Strength.                  Opium/ Indian hemp/ other narcotic drugs /                  narcotics for use in the manufacture of dutiable                  preparations in my / our Bonded / Non-Bonded                  Manufactory at.....                  ..... I/We .....                  shall pay duty at the rate levied by the                  State Government on alcoholic liquors on all                  wastages in excess of the wastage allowed under                  rule 19.</p> <p style="text-align: right;">Signature of Licensee</p> <p>Counter-signatures of Licence                  No.....                  Officer-in-charge  <u>Bonded Manufactory</u>  <u>Proper Officer</u>                  (Delete the words not applicable)</p>
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**FORMS MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES, 1956**

M.&.T.P. Series No.27 <b>FORM R.Q.I</b> (Rules 29 and 30) Requisition for issue of alcohol / Opium / India hemp / other narcotic drugs / narcotics from the spirit store of bonded manufactory of Shri / Sarvashri .....  Counterfoil Requisition No..... To The Officer-in-Charge Sri, Please issue litres / kilograms / grams of alcohol/ opium/ Indian hemp/ other narcotic drugs / narcotics for the manufacture of the following preparation:								M.&.T.P. Series No.27 <b>FORM R.Q.I</b> (Rules 29 and 30) Requisition for issue of alcohol / Opium / India hemp / other narcotic drugs / narcotics from the spirit store of bonded manufactory of Shri / Sarvashri .....  Counterfoil Requisition No..... To The Officer-in-Charge Sri, Please issue litres / kilograms / grams of alcohol/ opium/ Indian hemp/ other narcotic drugs / narcotics for the manufacture of the following preparation:							
Month and date	Alcohol/ Opium/ Indian hemp/ other narcotic drugs/ narcotics required <u>Quantity</u> G.D S.T Grams	Strength	Alcoholic proof Content	Kind of Preparation	Name of Preparation	Quantity	Remarks	Month and date	Alcohol/ Opium/ Indian hemp/ other narcotic drugs/ narcotics required <u>Quantity</u> G.D S.T Grams	Strength	Alcoholic proof Content	Kind of Preparation	Name of Preparation	Quantity	Remarks
			G-D	G-D							G-D	G-D			
Dated: _____								Dated: _____							
Signature of Licensee.								Signature of Licensee.							



2. I/We hereby declare the particulars given above to be true.

Place.....  
Date.....

Signature of the licensee or his authorized agent.  
Owner's licence No.....

1. Certificate of Officer-in-charge of the Bonded Manufactory /Warehouse of removal.

To

.....

I hereby certify that the consignment conforms in all respects to the description given overleaf and that the following particulars relate thereto.

Duty	(i) Rate	(ii) Amount
------	----------	-------------

Bond No..... dated .....

Transport permit No..... dated.....

Place.....

Date.....

2. Certificate of Officer-in-Charge of the Warehouse of destination.

I hereby certify that that consignment arrived at..... on..... that the goods conform in all respect to the description given overleaf except for the following discrepancies; and that they have been re-warehoused under Entry No..... dated.....

Place.....  
Date.....

Signature of Officer-in-Charge.

**FORMS MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES, 1956**  
**M & T.P. Series No.29**

**FORM A.R.2**  
**(Rules 40 and 81)**

Application for clearance on payment of duty from bonded manufactory / warehouse of Shri / Sarvashri

.....

Number and date of entry in register of the bonded warehouse/Manufactory	Description of goods							Marks and number of containers	True formula of the preparation	Value	Duty		Purpose for which the goods are to be cleared and if they are meant for issue, the name and address of the party to be issued	Remarks
	Batch No.	Name of preparation	Bulk quantity	Content per litre/kilograms							Rate	Amt.*		
				Alcohol in L.P. litres	Opium	Indian hemp	Other narcotic drugs of narcotics							
			G-D	G-D	S-T	S-T	Grams				Rs.p	Rs.p		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(\*To be entered by the owner or his agent in words and figures.)

I/We declare the above particulars to be true and correctly stated.

I/We apply for leave to clear the above goods.

Place.....

Date.....

(Signature of the owner or his authorized agent.)

**Assessment Memorandum**  
(To be entered in words and figures)

1. Total number of containers.....
2. Quantity of goods on which duty is assessed.....
3. Rate of duty .....
4. Total duty-payable.....

Signature

Place .....  
Date .....

**Office-in-Charge**  
**Bonded Manufactory/Warehouse.**

Statement of duty paid at.....

**Treasury**  
**Sub-Treasury**  
**State Bank of India**  
**Reserve Bank of India**

I. For payment in cash (to be filled in by the owner of his agent).

Name of person tendering Payment	Particulars of person Payment	Amount in words and figures Rs.                      P	Head of account

Date.....  
(To be filled in by Treasury of Bank)  
Deposit No.....

Signature to tender.....

Date.....

Received payment of rupees ..... (In words).  
 Signature of Treasurer.....  
 Accountant.....  
 Treasury Officer.....  
 Agent or Manager.....

**II. For Payment through account-current**

Name and date of Transport Permit, if any.....	Title of Account of ledger Number	Number and date of entry	Amount	
			Rs.	P.

Place.....

Date.....

**Officer-in-Charge,                      Dated.....**  
**Bonded Manufactory/Warehouse.**

**Signature of owner of his**  
**Authorized agent.**





2.I/we hereby declare that the above consignment of goods intended for export to  
3.I/we hereby declare that the above particulars are true and correctly stated.

Place.....

Date.....

Certificate that I have examined the above mentioned congntment , that  
the description given above is correct that duty has been paid thereon, and that  
after examination I have the packages with my official seal, the owner has  
entered into a bond under rule 16.

Signature: Excise Officer.....

Officer in-charge of

Bonded Manufactory/ warehouse.....

Place.....

Date.....

## FORM A.R.4

(Rule 98)

## Application for removal of dutiable goods for export by Sea/Air/Post

To

The Excise Officer.....

The Officer –in-charge

I/We.....of.....Propose to export the under mentioned consignment to..... claim for rebate.....(country of destination) by Sea/Air/parcel Post under bond:

Description of goods																	
Number and description of packages	Cross weight	Marks and Number of containers	Batch No	Name of preparation	Bulk quantity	Content per litre					Value	Duty		Number and date of document under which duty was paid of No. and date of documents executed under rule	Amount of rebate claimed	Number and date of railway receipt, if any	Remarks
						Alcohol in L.P. litre	Opium	Indian hemp	Other narcotics drugs or narcotics	True Formula of the preparation		Rate	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
					G-D	G-D	S-T	S-T			Rsnp	Rs. np	Rs np				

2. I/We hereby declare that the above particulars are true and correctly stated.

Signature(s) of applicant (s) or his/their authorized agent(s)

FORMS  
 MEDICINAL AND TOILET PREPARATIONS  
 (Excise Duties) Rues 1956

1. Certified that I have examined the consignment described overleaf, that the particulars stated in the description are correct, that duty has been paid on the goods.....and that after examination I have sealed the packages the owner has entered into .....a bond under rule 16 with my official seal.

Place.....

Date.....

Signature of Excise Officer.....  
 Officer –in- charge

(On original and duplicate)  
 EXPORT BY SEA/BY/AIR

2. Certified that the seals on the packages were found intact and that I have satisfied myself that the particulars of the consignment are as specified overleaf except for the shortages mentioned below:

3. Certified that the consignment was shipped under my supervision under shipping bill No.....dated .....by S.S./Air ship.....which left for ..... on the day of .....19.....

Place.....

Date.....

Signature of preventive Officer  
 Countersigned  
 Signature of customs Collector.

(On duplicate only)

4. Certified that the goods described overleaf have not been relanded and are not intended to be relanded at any port in India.

Place.....

Date.....

Signature of Exporter

## EXPORT BY POST

5. Certified that the consignment described above has been dispatched by foreign post to .....on.....day of.....19.....

place.....

Date.....

Signature of Post Master,  
Post Office.

6. Certified that the alcoholic content of the dutiable goods mentioned above is.....I.P. litres ascertained by chemical analysis and the duty livable is Rs.

Rs.....

Date.....

Signature of Excise Officer

7. Rebate of .....(.....Rupees) sanctioned.

Place.....

Date.....

8. Certified that I have this day paid the sum of Rs.....(Rupees) to.....in satisfaction of his claim.

Place.....

Date.....

Signature of Officer-in-charge  
Treasury.

(Delete the entries and words not applicable)

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

M&T.P.Series No.32.

**FORM T.P.I  
(Rules 107 and 112)**

Transport permit for intra-State/inter-state movement of dutiable goods

Permit is granted to Shri/Sarvashri.....

(here enter name of consignee)

to transport from.....(here enter the place of dispatch)

to..... (here enter the place of dispatch)

the dutiable goods..... as specified below:

(Here state description and weight or quantity of each kind of goods)

Number and marks of packages	Gross weight	Batch	Name of preparation	Bulk quality	Content per litre					Remarks
					Alcohol in L.P.litre	Opium	Indian hemp	Other narcotic drugs or narcotics	True formula of the preparation	
				G-D	G-D	S.T	S,T	Grams		
1	2	3	4	5	6	7	8	9	10	11

This pass must be used within 90 days from the date of its issue. The bulk of the consignment shall not be broken in transit.

Place.....

Date.....

Excise Officer

-----  
Officer-in-charge of  
Bonded Manufactory /  
Warehouse

Certificate that the consignment of dutiable goods mentioned above has been received intact.

Place.....

Date.....

Signature of Excise Officer.....

Officer-in -charge.....

Note:- This form will be printed in books of two parts and four parts. In the case of book containing four parts the certificate at the top should be printed in the last part above.

M&T.P. Series No.33 (Printed serial No.....) FORM D.D.1 (Rule9)	M&T.P. Series No.33 (Printed serial No.....) FORM D.D.1 (Rule9)	M&T.P. Series No.33 (Printed serial No.....) FORM D.D.1 (Rule 9)
Office.....	Head of Account	To.....19
<p>Name and address of asseasee..... ..... Licence No..... Amount Rupees..... Date by which duty is to be paid.....Assessment particulars Quantity of medicinal and toilet preparations.....litres. Number of packages..... Variety..... Content per litre of dutiable goods: Alcohol -(in.L.P. litres) Opium - Indian hemp- Othehr narco-the drugs of narcotics - ----- Rate of duty..... “Dupty paid at..... Treasury Receipt numbe..... dated.....duty paid through account current..... (Title of account of ledge No.)</p>	<p>Excise duty on medicinal and toilet preparations To..... of Excise..... Certificate that I have today received the sum of Rs..... (Rupees .....P.....) excise duty demand on the foil attached hereto. <b><u>Assessment particulars</u></b> Name of assess..... Licence No..... Number of packages..... Weight in.....Variety..... Content per litre of dutiable goods: Alcohol -(in.L.P. litres) Opium - Indian hemp- Othehr narco-the drugs of narcotics - ----- Rate of duty..... Number..... .....Signature .....Treasury</p>	<p>Take notice that on behalf of the Central/State Government I hereby demand payment by you of the sum of Rs..... (Rupees.....) being the excise duty on the mentioned medicinal an toilet preparations weighed/ measured/ gauged /proved in my presence this day. This sum must be paid into.....Treasury within ten days from the date of this demand and on production to the Treasury receipt you may apply to me for a permit to remove the goods for sale of dispatch. <b><u>Assessment particulars</u></b> Quantity of medicinal and toilet preparations.....litres. Number of package..... Variety..... Content per litre of dutiable goods: Alcohol -(in.L.P. litres) Opium - Indian hemp- Othehr narco-the drugs of narcotics - ----- Rate of duty..... of Excise</p>



Number and date of entry..... .....of Excise (Delete where inapplicabel)	<p><b>Certificate of payment</b></p> <p>To be retained by the Treasury          Officer Head of          Account.....          Excise Duty on medicinal and toilet preparations</p> <p>Certified that I have today received the sum of          Rs.....(Rupees.....P)          Excise duty demanded on the foil attached hereto.</p> <p><b><u>Assessment particulars</u></b></p> <p>Name of assessee.....          Licence No.....          Number of packages.....          weight in.....          Variety.....          Content per litre of dutiable goods:          Alcohol -(in.L.P. litres)          Opium -          Indian hemp-          Othehr narco-the drugs of narcotics          -          -----</p> <p>Rate of duty.....          Officer-in-charge.....          Treasury.....          Number.....          Date.....Signature.</p>	<p style="text-align: center;"><b>Receipt</b></p> <p>Received the sum of          Rs.....          (Rupees.....          .....Signature          .....Treasury</p> <p>No.....          .....19</p>
--	--	--

FORMS

## MEDICINAL AND TOILET PREPARATIONS

(Excise Duties)Rules 1956

M&amp;T.P.Series No.35

FORM T-1(Rules 41 and 56)

Return of transactions of business at the bonded/non-bonded manufactory of Shri/Sarvashri at  
during the month of

(To be submitted by the licensee by the 5<sup>th</sup> of every month)

	Bulk	Alcohol L.P.	Opium	Indian Hemp	Other Narcotic drugs or Narcotics	Remarks
	G-D	G-D	G-D	S-T	Grams	
1. Opening Balance						
2. Receipt from distillery/ spirit warehouse/ .treasury						
3. Total stock (1+2)						
4. Wastage in transit						
5. Issue for manufacture of preparations						
6. Quantity remaining in unfinished preparations at the end of month						
7. Quantity remaining in finished preparations at the end of month						
8. Balance in stock at the end of month						
9. Wastage in manufacture with brief reasons in re marks col						
10. No.of batches (a) Manufactured (b) in unfinished condition at the end of the month						

**MEDICINAL AND TOILET PREPARATIONS**

(Excise Duties) Rules 1956

FORMS

11. Particulars of manufactured preparations:

		GD	GD	G-D	G-D	RS.P	GD	GD	GD	
1	2	3	4	5	6	7	8	9	10	11
Name	Batch No	Opening Balance Bulk Quantity	Manufactured during the month	Total Stock as per cols.(3)& (4)	Clearance on payment of duty bulk Quantity	Duty paid during the month	Issues under bond Bulk quantity	Total quantity issue per cols	Balance stock bulk quantity	Remarks

I/We declare that the particulars in this statement have been correctly stated.

Countersigned and forwarded to.....

(Signature of the licensee or his authorized agent)

Officer-in-charge

Bonded Manufactory

.....

.....of Excise.

M&amp;T.P. Series No.36

FORM R.T.2

(Rule 80)

Return of transactions of business at the bonded warehouse at of Shri/Sarvashri for the month of 19

Serial Number	Name of preparation	Manufacturer's Trade Mark etc.	Batch No. & date of manufacturer	Alcohol in L.P. litres G-D	OpiuS-Tm	Indian heS-Tmp	Other narcotic drugs or narcotics Grams	Opening balance Quantitu in Grams or litres
1	2	3	4	5	6	7	8	9

Receipt during the month Quantity in grams or litres	Total stock as per Cols. 9 and 10	Clearance on payment of duty Quantity in grams or litres	Amount of duty and during the month Rs. P.	Transference to other warehouses Quantity in grams or litres	Total Quantity removed as per Cols.12 and 14 grams	Balance quantity in stock grams or litres	Wastage, if any, with brief reasons thereof grams or litres	Remarks
10	11	12	13	14	15	16	17	18

I/We declare that above particulars are correctly stated.

Place.....

Signature of the licensee or his  
authorized agent).

Date.....

Countersigned and forwarded to .....

Place .....

Date .....

Officer-in-Charge, Bonded Warehouse.

## NOTIFICATION

G.S.R.265 (E), dated 28<sup>th</sup> March,2000 – In pursuance of sub-rule (3) of rule 60 of the Medicinal and Toilet Preparations (Excise duties) Rules, 1956, and on the advice of the Standing Committee constituted under rule 68 of the said rules, the Central Government hereby declare that the medicinal preparations specified in Col. (2) of the Table below, prepared by the manufacturers specified in the corresponding entry in Col. (3) of the said Table, shall be placed in the category of preparations specified in the corresponding entry in Col. (4) of the Table aforesaid.

TABLE

Sl. No.	Medicinal Preparations	Name of the Manufacturer	Category
1	Arjunarishta	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
2	Arjunarishta	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
3	Amritarishta	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
4	Arvindasava	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
5	Ashvagandharishta	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
6	Ashokarista	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
7	Kankasava	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
8	Kumariasav	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)
9	Kutajarishta	M/s.Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (i) of the Schedule of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955)

Sl.No.	Medicinal Preparations	Name of the Manufacturer	Category
10.	Khadirarishta	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
11.	Chandanasava	M/s. Unjha Ayurvedic Pharmacy,	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
12.	Dasmoolarishtha	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
13.	Drakshasav	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
14.	Patrangasav	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
15.	Punarnavsava	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)

16.	Balarishta	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
17.	Rohitakarishsta	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
18.	Lodhrasav	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
19.	Lohasav	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
20.	Lohasav	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
21.	Vaskasava (Rishta)	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)

22.	Vidangarishta	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
23.	Sarivadyasava (Rishta)	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
24.	Saraswata Rishta	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
25.	Shishu-Sanjivani	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
26.	Malaria Mixture	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)
27.	Sarsaparila	M/s. Unjha Ayurvedic Pharmacy, UNJHA.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955.)



28.	Drakshozyme	Shri Laxmi Aushadh Shala, Rajapur, Dist.RATNAGIRI.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
29.	Kumari Assav No.3 Batch No.9	Shri Laxmi Aushadh Shala, Rajapur, Dist.RATNAGIRI.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
30.	Kumari Aasav No.3, Batch No.8	Shri Laxmi Aushadh Shala, Rajapur, Dist.RATNAGIRI.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
31.	Kumari Assav No.3, Batch No.7	Shri Laxmi Aushadh Shala, Rajapur, Dist.RATNAGIRI.	Unrestricted Preparation falling under item 2 (1) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)
32.	Nilidi Gel	m/S. Cadila Pharmaceuticals Ltd, AHMEDABAD.	Unrestricted Preparation falling under item 1 (i) (a) of the Schedule to the Medicinal and Toilet Preparations ( Excise Duties) Act, 1955 (16 of 1955.)