

THE SIXTH SCHEDULE

(See section 111)

In the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the "SCHEDULE", the following Schedule shall be substituted, namely:—

'THE SCHEDULE

(See section 3)

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

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

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

*Explanation III.*— (1) Notwithstanding anything contained in *Explanation II*, the Central Government may, by notification in the Official Gazette, specify any dutiable goods, in relation to which it is required, under the provisions of the Standards of Weights and Measures Act, 1976 or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such goods, to which the provisions of clause (2) shall apply. 60 of 1976

(2) Where dutiable goods specified under clause (1) are chargeable to duty with reference to value, then, notwithstanding anything contained in *Explanation II*, such value shall be deemed to be the retail price declared on such goods less such amount of abatement, if any, from such retail price as the Central Government may allow by notification in the Official Gazette.

(3) The Central Government may, for the purpose of allowing any abatement under clause (2), take into account the duty of excise, sales tax and other taxes, if any, payable on such goods.

(4) Where on the package of any dutiable goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of clause (2).

(5) Where different retail sale prices are declared on different packages for the sale of any dutiable goods in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the dutiable goods intended to be sold in the area to which the retail sale price relates.

(6) For the purpose of this *Explanation*, 'retail sale price' means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.!