G.S.R. (E).- In exercise of the powers conferred by rule 8 of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the dutiable goods of the description as specified in column (3) of the Table below, falling within the Item No. of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), as specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the said Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

S.No.	Item No.	Description of dutiable goods	Rate of duty
(1)	(2)	(3)	(4)
1.	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	Sixteen per cent. ad valorem
		(b) Others	Sixteen per cent. ad valorem
		(ii) Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages-	
		(a) Medicinal preparations which contain known active ingredients in therapeutic quantities	Sixteen per cent. ad valorem
		(b) Others	Sixteen per cent. ad valorem
		(iii) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	Sixteen per cent. ad valorem
2.	2.	Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicine, containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages	Nil
3.	2.	Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicine, not containing alcohol but containing narcotic drug or narcotic	Sixteen per cent. ad valorem
4.	4.	Toilet preparations containing alcohol or narcotic drug or narcotic	Sixteen per cent. ad valorem

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