Circular

Subject: Notification no. 22/2013-Central Excise, dated 29.07.2013 issued by the Department of Revenue, Ministry of Revenue, regarding.

This is in reference to aforesaid notification, wherein the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the scheduled formulations as defined under the Drugs Price Control Order (DPCO), 2013 published vide S.O. 1221 (E) dated the 15th May, 2013, falling under Chapter 30 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and which are subjected to re-printing, re-labeling, re-packing or stickering, in premises which is not registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, in pursuance of the provisions contained in the said Drugs Price Control Order (DPCO), 2013 from whole of the duty of excise leviable thereon under the said Central Excise Act subject to the conditions as stipulated therein.

In pursuance of aforesaid notification, I am directed to say that the Department of Pharmaceuticals, on being satisfied that, it is necessary in the public interest to do so, hereby extends the period of exemption, as stated in paragraph above, for a period of thirty days from 29.07.2013 in respect of ceiling price notifications dated 14.6.2013 issued by the National Pharmaceutical Pricing Authority (NPPA). Similarly, in respect of ceiling price notifications dated 21.06.2013, 28.06.2013 and 05.07.2013 issued by the NPPA, the period of validity of exemption is extended for a period not exceeding thirty days from the date when the period of forty five days will expire, as granted by Department of Revenue, for the above said purpose.

The aforesaid extension of exemption shall be applicable only for the purpose of exemption from the provisions of Central Excise Act regarding whole of the duty of excise leviable in case of re-printing, re-labeling, re-packing or stickering, in premises which is not registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder.
The above is without prejudice to the provisions of DPCO, 2013 in respect of compliance and implementation of revised ceiling price as per price notifications issued by the NPPA.

(Raj Kumar)

Under Secretary to the Government of India

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To

(i) Shri Malay Samir, under Secretary, Department of Revenue, North Block, New Delhi with the request to circulate the above among the concerned officers and for putting the same on their website.

(ii) Chairman, Central Board of Direct Taxes, New Delhi with the request to circulate the above among the concerned officers and for putting the same on their website.

(iii) Chairman, NPPA, New Delhi.

(iv) All Pharma/Chemists and Druggists Associations

(v) Director(NIC), with the request to put the same on the DoP's website.

(Raj Kumar)

Under Secretary to the Government of India