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By R.P.A.D.

F. No. V/15-44/Dem/HQ/2011-12.

Date of Order: 08/05/2012

Date of Issue: 10/05/2012

Passed by

IMAMUDDIN AHMED
Joint Commissioner
Central Excise
Bhavnagar

Order-in-Original No: 28 / BVR / Jt.Commr / 2012

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Any person(s) deeming himself aggrieved by this Order may appeal against this order to the Commissioner Central Excise(Appeals), Rajkot, Central Excise Bhavan, Race Course Ring Road, Rajkot-360001 within 60 days from the date of its communication. The appeal should bear a court fee stamp of Rs 2.50/- paise only.

The appeal should be filed in form EA 1 in duplicate, as per the provisions of Section 35(1) of the Central Excise Act, 1944 read with Rule 3 of the Central Excise (Appeals) Rules, 2002. It should be signed by the appellants in accordance with the provisions of sub-rule (2) of Rule 3 of the Central Excise (Appeal) Rules, 2002.

- It should be accompanied with the following:
- Copy of appeal in duplicate

Copies of the order, one of which shall be certified copy **OR** the other must bear a court fee stamp of Rs 2.50/- paise as per Schedule 1 to Article 6 of the Court Fee Stamp Act, 1870.

BY R.P.A.D.

To,
M/s. Mepro Pharmaceuticals Pvt. Ltd. (Unit-II),
Q Road, Phase IV, GIDC,
Wadhwan city – 363 035.
(Distt. Surendranagar).

Subject: Show Cause Notice Number No. V/15-44/Dem/HQ/2011-12 dated 22.02.2012 issued to M/s. Mepro Pharmaceuticals Pvt. Ltd. (Unit-II), Wadhwan City, demanding Central Excise duty of Rs. 5,04,014/-.

BRIEF FACTS OF THE CASE

1. M/s. Mepro Pharmaceuticals Pvt. Ltd. (Unit II), Q Road, Phase-IV, GIDC, Wadhwan City, Distt. Surendranagar (hereinafter referred to as "the said assessee") are engaged in the manufacture of PP Medicines falling under chapter 30 of the Central Excise Tariff Act, 1985 as amended and are holding the Central Excise Registration bearing No. AABCM4177GXM002. The said assessee are engaged in manufacturing of PP Medicines for their customers and clearing the same by affixing the brand name/trade name of their respective customers on these medicines. The said PP medicines are the notified goods under Section 4A of the Central Excise Act, 1944 (hereinafter referred to as "the Act").

2. During the course of audit of the assessee, it was observed that the assessee cleared the physician samples on payment of duty by assessing the value as per transaction value of the said goods. Central Board of Excise & Customs, New Delhi vide Circular No. 813 /10/2005-CX dtd.25.04.2005 had clarified that "in case of free samples, the value should be determined under Rule 4 of the Central Excise Valuation (Determination of price of Excisable Goods) Rules, 2000" (hereinafter referred to as "the Valuation Rules"). Therefore, the information regarding the clearance of physician samples and duty paid thereof was called for from the assessee for the period from April 2011 to September 2011 and the information so received was attached as Annexure "A" to the show cause notice. Scrutiny of the information revealed that the Assessee had cleared the physician samples by determining the value under Section 4(1)(a) of the Act and paid the duty based on the value so arrived at.

3. The Assessee had been determining the value of goods viz. PP Medicaments on the basis of MRP declared on the packing of the goods after deducting allowed abatement. The physician's samples were also sold to customers along with the PP medicaments meant for retail sale. It, therefore, appeared that the goods which was sold claiming as physician samples of PP Medicaments and the PP Medicaments which was sold affixing MRP thereon were similar goods. Hence, it appeared that the value for the purpose of payment of duty for physician's samples cleared should have been determined on the basis of MRP excluding abatement under Section 4A of such goods viz. PP Medicaments.

4. In terms of Board's Circular No. 813 /10/2005-CX dated 25.04.2005, the value of physician's sample should be determined under Rule 11 read with Rule 4 of the Valuation Rules. Further, vide Circular No. 915/5/2010-CX dated 19.02.2010, Board has clarified that the value for payment of excise duty for physician's sample would be the value determined under Section 4A for the similar goods (subject to adjustment for size & pack etc.). The details of amount of duty involved and required to be paid by the said assessee under section 4(1)(a) of the Act was as per Annexure "B", attached to the show cause notice. It was found from the said Annexure "B" that assessee had short paid the duty of Rs. 5,04,014/- (Inclusive of Basic Excise Duty and Educational Cess and Secondary Higher Education Cess) for the period from 01-04-2011 to 30-09-2011.

5. The work sheet at "Annexure-B" of the show cause notice covers product wise quantity cleared, rate adopted for sample pack and details of assessable value and excise duty paid from column No. 3 to 11, the assessable value arrived at based on MRP subject to deduction of abatement and excise duty payable from column No. 12 to 19. Differential duty was arrived at column No. 20 to 22.

6. The assessee had not paid the duty on physician's samples as per the provisions of Valuation Rules and not declared the same in their periodical returns in the form of ER-1. It appeared that the assessee continued the practice of assessing the value of physician's sample as per Section 4 inspite of the fact that they were made aware of the correct method of valuation of the physician's samples in earlier notices and under the Board's Circulars referred to in para supra. Therefore, it appeared that the assessee had contravened the provisions of Rule 6 of the Central Excise Rules, 2002 with intention to evade payment of duty and they were liable for penalty under Section 11AC of the Act.

7. In view of the foregoing paras, it appeared that the duty amounting to Rs. 5,04,014/- (Inclusive of Basic Excise Duty and Educational Cess and Secondary Higher Education Cess) as detailed in Annexure "B" to the show cause notice was required to be recovered from the said assessee for the period from 01-04-2011 to 30-09-2011 along with the interest under section 11A and 11AB of the Act.

8. Accordingly, the show cause notice F. No. V/15-44/Dem/HQ/2011-12 dated 22.02.2012 was issued to M/s. Mepro Pharmaceuticals Pvt. Ltd.

(Unit II), Q Road, Phase-IV, GIDC, Wadhwan City, asking them to Show Cause as to why:

- (a) Differential duty amounting to Rs. 5,04,014/- (Rupees Five Lakhs Four Thousand Fourteen only (Inclusive of Basic Excise Duty Rs. 4,89,333/- and Education Cess Rs. 9,787/- and Secondary Higher Education Cess Rs. 4,894/-) as detailed in Annexure "B", attached thereto, should not be recovered from them under Section 11A of the Central Excise Act, 1944.
- (b) Interest at the appropriate rate should not be levied on the duty short paid under the provisions of Section 11AB of the Act.
- (c) Penalty should not be imposed upon them under Section 11AC of the Act.

WRITTEN SUBMISSION :

9. The Noticee vide their letter dated 23.03.2011 submitted reply to SCN wherein they interalia submitted as under:
 - 1) The label of physician samples states "physician sample not for sale"; no MRP is stated on the same; these samples are packed differently and distinctly than the regular trade packing; the company has entered in to agreement with M/s. LUPIN Ltd. and other purchaser of the samples according to which both the trade packs and sample packs are sold to the brand holders who in turn distributes it free to the doctors; the packages clearly bear the remark 'not for sale' and thus not meant for retail sale.
 - 2) The company has determined the value based on the price at which goods are sold to the customer which represents the transaction value under Section 4. The CBEC vide circular No. 643/24/2002-CX dated 01.07.2002 has clarified certain points with regard to valuation of goods and the clarification in respect of determination of assessable value for physician samples states that "since the goods are not sold, Section 4(1)(a) will not apply and recourse will have to be taken to the Valuation Rules. No specific rule covers such a contingency. Except rule 8 all the other rules cover contingencies where sale is involved in some form or the other. Therefore, the residuary rule 11 will have to be adopted along with the spirit of rule 8. In other words, the assessable value would be 115 % of the 'cost of production or manufacture' of the goods". Subsequently the CBEC

vide circular No. 813/10/2005-CX dated 25.04.2005 revised its stand and clarified that "in case of free samples, the value should be determined under rule 4 of the Central Excise Valuation (Determination of price of excisable goods) Rules, 2000".

- 3) When the goods have been sold, the transaction value so determined under section 4(1)(a) is the basis on which duty is to be paid. There is no dispute on the fact that the goods have been sold. Recently, Mumbai tribunal in the case of M/s. Themis Laboratories Pvt. Ltd., vide order no. A/187-189/11/EB/C-II dated 01.02.2011 has clarified the law relating to valuation of the physician sample sold and held that valuation has to be done at a price at which the same are sold i.e. Section 4(1)(a) and not under Section 4(1)(b) of the Central Excise Act. Further, in the case of M/s. Vapi Care Pharma vide Order no. 04/DEM/DAMAN/2010 dated 31.03.2010 has held that departmental appeal has been dismissed by the Supreme Court against tribunal judgement in the case of Sidmak Laboratories (India) Ltd., 2009(242) ELT-255 (Tri.-Ahmd.) wherein samples were not cleared for free distribution but sold at factory gate on wholesale price available and therefore has to be value in terms of Section 4.
- 4) Further, the tribunal has consistently held that in the case of physicians samples and medicaments cleared for sale to buyers the transaction value is as per Section 4(1)(a) ibid and demand of differential duty in terms of Rule 4 of Central Excise (Valuation) Rules, 2000 as ordered by authorities is unsustainable.
- 5) The Assessee cited following citations in support of their contentions:
 - a. Mayer Health Care Pvt. Ltd. 2009 (247) ELT 488 (Tri.-Bang.)
 - b. Emil Pharma Indu. Pvt. Ltd. 2009 (246) ELT 322 (Tri.-Mumbai)
 - c. Shwarde Pharmaceuticals Pvt. Ltd. 2009 (238) ELT 311 (Tri.-Mumbai)
 - d. Parnax Lab. Pvt. Ltd. 2009 (238) ELT 368(Tri. Ahmd.)
- 6) Therefore, in such case, the duty is payable on the price at which the goods are sold to the customers and not on the basis of MRP less abatement as demanded. Circular no. 813/10/2005-CX dated 25.04.2005 is not applicable when the physician samples have been sold at a transaction value. In our case, the physician samples have been sold by determining the value under Section 4(1)(a) which is the transaction value. The Joint Commissioner himself in para 3 has

admitted that the physician samples have been sold to the customers. Thus it is clear that when the goods are sold the duty shall be determined on the basis of price at which the goods are sold and not under rule 4 of the Central Excise Valuation Rules.

- 7) Physician samples are sold for a consideration but are not meant for retail sale. The package of the goods clearly bear the remark that the goods are meant for free distribution to the doctors and are not meant for sale and thus means not meant for retail sale. The goods are not intended to be sold in retail market to the final consumer. Therefore, no MRP is affixed on the product. The fact that no MRP is affixed on the product is not disputed in the show cause notice. The CBEC has clarified that when no MRP is affixed on the product, the value of the product shall be determined in terms of Section 4 of the Central Excise Act. MRP is not required to be affixed statutorily on physician samples. The CBEC vide circular No. 625/16/2002-CX dated 28.02.2002 has clarified that where the products which are notified under section 4A of Central Excise Act, if the manufacturer is not legally obliged to print MRP on the packages of goods, the value for such product shall be determined in terms of section 4 of Central Excise Act. The circular specifically states that certain items on which MRP is not required to be printed includes physician sample. Which are not meant for sale through retailers but it is meant for free distribution to Doctors.
- 8) Hon. Supreme Court in the case of Jayanti Food Processing Pvt. Ltd., V/s. Commissioner of Central Excise, Rajasthan 2007(215) ELT 327 (SC) has held that merely because the goods are notified under section 4A of the Central Excise Act that by itself does not mean that all goods so notified shall always be valued as per the provisions contained in section 4A. The requirement that the package of the goods shall contain MRP under the Standards of Weights and Measures Act must be fulfilled in order to assess any goods under section 4A. In the case of physician samples, there is no requirement to declare MRP as the goods are not meant for sale on the retail counter. They are meant for free distribution to the Doctors. Therefore, it is submitted that the goods cannot be valued under section 4A; it should be valued under section 4 alone.
- 9) They further relied upon the following judgment in support of their contention and stated that, in such case, the duty is payable on the

price at which the goods are sold to the customers and not on the basis of prorata value based on MRP and hence, the demand shall be set aside :

- a. Grasim Industries V/s CCE 2004 (164) ELT 257
- b. Filament India V/s CCE 2003 (160) ELT 314
- c. Tata Engineering V/s CCE 2005 (185) ELT 165.

- 10) Rule 4 is notified under section 4(1)(b). The provisions of section 4(1)(b) is applicable only when value under section 4(1)(a) is not available. As per provision contained in section 4(1)(a), where the duty is payable on advalorem basis, the value shall be transaction value when the sale is to a non related person and the price is the sole consideration for sale. It is evident from the above provision that the clause (b) is applicable "in any other case" which means the case other than those specified in clause (a). Thus, if the value is available under clause (a), one need not refer to clause (b) at all. The question of referring to clause (b) arises only when the value under section 4(1)(a) is not available.
- 11) Since, the value under section 4 is available, the proportionate price of the value under section 4 shall be considered. The demand therefore is required to be recomputed in case the contention mentioned in earlier paras are not accepted.
- 12) With regard to penalty under section 11AC of the CEA, they submitted that they are consistently receiving periodical show cause notices on the issue of valuation of physician samples and they have made elaborate submissions in their reply to the show cause notices. Hence there was no intention to evade payment of duty. Moreover, the Board of Central Excise and Custom has in July 2002 clarified that the value is required to be determined in terms of rule 8 of the Central Excise Valuation Rules, 2000. However subsequently in April 2005 the said clarification was withdrawn and it was clarified that the value shall be determined in terms of rule 4 of the Central Excise Valuation Rules, 2000. This itself substantiate that there is a confusion in interpretation of the provision of Valuation Rules for determining the value of samples. The revised circular substantiate that two views on determination of value of physician sample is possible. The Tribunal has in the following cases held that rule 4 of the Central Excise Valuation Rules 1975 does not apply for determination of value.

- a. Mayo India Ltd. 2001 (127) ELT 192 (T)
 - b. Cheryl Lab 1997 (93) ELT 129 (T)
- 13) Following the ratio of the above judgements, they were under the bonafide belief that the value is not required to be determined under rule 4 of the Valuation Rules, 2000. Therefore it is submitted that no penalty shall be levied.
- 14) No penalty shall be levied when dispute relates to interpretation of the provision of the Act or rules. In this case the dispute is the applicability of rule for determination of value for samples. Therefore no penalty shall be levied. They relies upon the following judgments:
- a. Blue Cross laboratories vide order no. A/1529/C-IV/SMB/2007
 - b. M/s. Sports & Leisure Apparel Ltd. CCE., Noida 2005 (180) ELT 429
 - c. Aquamall Water Solutions Ltd. 2003 (153) ELT 428.
 - d. Morarjee Brembana Vs. Commissioner of Central Excise, Belapur 2003 (154) ELT 500 (Tri-Mum)
 - e. Hanil Era Textiles Ltd. Vs. Commissioner of Central Excise, Belapur 2007 (210) ELT 414.
 - f. Sona Wires Pvt ltd. Vs. CCEx. 1996 (87) ELT 439 (T)
 - g. Synthetics & Chemicals Ltd. 1997 (89) ELT 793 (T)
 - h. Man Industries Corporation 1996 (88) ELT 178 (T)
- 15) There is no malafide intention. They also relies upon the following judgments:-
- a. Cosmic Dye Chemical Vs. Collector of Central Excise , Bombay 1995 (75) ELT 721 (SC).
 - b. CCE Vs. Chemphar Drug and Liniments 1989(40) ELT 276 (SC)
 - c. Pushpam Pharmaceuticals company VS. CCE Bombay 1995 (78) ELT 401 (SC)
- 16) The Tribunal in the case of Marsha Pharma Pvt. Ltd. 2009 (248) ELT 687 (Tri.-Ahmd.) has held that Fact that Board's circular issued in the year 2002 after introduction of new rules, was modified in 2005 shows that different interpretations were possible and further very fact that matter was referred to Larger Bench in April, 2008 in the case of Cadila Pharmaceuticals shows that even after issue of Board's circular in the year 2005, the matter was not finally settled since there were contradictory views and issue stood decided against appellants vide Larger Bench decision in the case of Cadila Pharmaceuticals [2008 (232) ELT 245 (Tri.-LB)] and therefore different interpretations being possible, intention to evade duty is absent.

- 17) They also relies on cases of Continental Foundation JT. Venture v/s. Commissioner of Central Excise 2007(216) ELT 177 (S.C.) and Soorajmull Baijnath Industries (P) Ltd., v/s. Commr. Of Central Excise, Delhi-III 2008(232) ELT 143 (Tri. – Del.) in which similar view was upheld.
- 18) Without prejudice to above, it is submitted that Hon. CESTAT has in the case of M/s. Blue Cross Laboratories Ltd. vide order no. A/1529/C-IV/SMB/2007 set aside the penalty imposed on the assessee. Penalty has been imposed on M/s. Blue Cross Laboratories in view of contention that M/s. Blue Cross Laboratories has failed to determine the value of the physician samples in terms of rule 4 of the Central Excise Valuation Rules, 2004. The Hon. CESTAT while setting aside the penalty has relied upon the judgement in the case of M/s. Sports & Leisure Apparel Ltd. CCE Noida 2005(180) ELT 429 and Aquamall Water Solutions Ltd. 2003 (153) ELT 428. Penalty in the case of M/s. Sports & Leisure Apparel Ltd. has been set aside on the ground that there was no clandestine removal, willful evasion of duty, fraud or collusion with intent to evade duty on the part of the assessee and information about impugned transactions was within knowledge of Department where as in the case of Aquamall Water Solutions Ltd., the issue involved was interpretation of the notification. It is submitted that the facts and circumstances in our case correlate with with the facts and circumstances in the above cases. Hence, in view of the judgement in the case of M/s. Blue Cross Laboratories Ltd., the penalty shall be set aside. We crave leave to add, amend, alter and vary any or all the above submission.

PERSONAL HEARING :

10. Personal hearing in the matter was granted on 16/17.04.2012. However, the assessee vide letter dated 12.04.2012 submitted that they do not want to avail opportunity of personal hearing fixed in the subject matter and requested to decide the case on the basis of defence submission made vide their letter dated 23.03.2012.

DISCUSSION & FINDINGS:

11. I have carefully gone through the SCN, material/evidence available on records and submission made by the Assessee.

11.1 The assessee are the manufacturer of Pharmaceuticals goods falling under Chapter 30 of the First Schedule to the Central Excise Tariff Act, 1985, and are holding valid Central Excise Registration No. No.AABCM4177GXM002 and discharging central excise duty liability on the assessable value determined under Section 4A of the Central Excise Act, 1944 on the basis of MRP as notified from time to time. They have cleared physician samples on payment of duty based on transaction value in terms of the provision of Section 4 of the Central Excise Act, 1944.

11.2 The issue for determination in the instant proceeding is the valuation of physician samples i. e. whether the physician samples is to be valued based on transaction value or duty is to be paid on MRP basis under Rule 4A of the Central Excise Valuation Rules, 2000.

11.3 In the present case, they are manufacturing the PP Medicines under an agreement made between them and several other brand owners affixing their brand name. The PP Medicines are being manufactured as per specification, standard and quality control norms as given by brand owners customers. These brand owner customers have their own marketing network through which they **penetrate** the PP Medicines in open markets. The marketing right of these PP Medicines are not in the hand of the manufacturer i.e. the assessee in as much as they cannot decide as to whether these goods are to be sold or distributed free as well as determination of MRP is also governed by the Brand Owner customers. All the PP medicines which are being manufactured by the assessee are solely sold to the brand owners.

11.4 Therefore, this is not a case where the assessee is supplying free samples, but these samples are also being sold to the same brand owner customers to whom the PP Medicine is being sold on the agreed price.

11.5 The assessee argued that provision of Section 4A is not applicable to them as there is no requirement of declaring MRP on physician samples. Further since value under Section 4 is available as per agreement there is no requirement to resort to any other method to arrive at value of goods for the purpose of charging duty of excise.

11.6 In the present case, the physician samples of PP Medicines are being manufactured by the assessee under terms & condition of agreement

executed with brand owner customers along with PP Medicines. They are collecting agreed consideration for manufacture of PP Medicine as well as physician samples of PP Medicine. Therefore, for the assessee, treatment of the PP Medicines and the sample of PP Medicines are same since both are being sold to the Brand owner customers against agreed consideration.

11.7 There is a significant difference between the physician sample manufactured by Brand Owner themselves and those got ma themselves, the same is removed from factory of production, against NIL consideration as to distribute free. But, when the physician samples are got manufactured from other manufacturer against consideration, the same is removed from factory of production, as sale against agreed consideration. Thus, once the incident of sale of product has occurred, the value is required to be decided based on normal valuation of medicines i.e. under Section 4A of the CEA.

11.8 The issue of valuation of the physician samples for the purpose of levy of excise duty, has been dealt by the Apex court, in case of Civil Appeal No. 3626 OF 2005 & Civil Appeal Nos.1354-1355 OF 2010 in the matter of Medley Pharmaceuticals Ltd. Versus The Commissioner of Central Excise, Gujarat, wherein the Hon'ble Supreme Court [2011(263)ELT 641] in order dated 14.01.2011 has observed as under:

"41) Now coming to the valuation of the physician samples for the purpose of levy of excise duty, in our view, this issue need not detain us long in view of the decision of this Court in the case of Commissioner of Central Excise vs. M/s. Bal Pharma [Civil Appeal No. 1697 of 2006]. This Court has upheld the conclusion of the Tribunal that the physician's samples have to be valued on pro-rata basis. The Tribunal, while arriving at the aforesaid conclusion, had relied upon its earlier decision in the case of Commissioner of Central Excise, Calicut vs. Trinity Pharmaceuticals Pvt. Ltd., reported as 2005 (188) ELT 48, which has been accepted by the department. Therefore, we hold that physician samples have to be valued on pro-rata basis for the relevant period."

11.9 In view of the above, the issue of valuation has been set at rest by the Apex Court. Accordingly, the value of physician sample of PP Medicine is required to be determined on pro-rata basis. Since the PP Medicines are being cleared by the assessee by resorting to valuation in terms of the provision of Section 4A of the CEA, therefore, the value of physician sample of PP Medicines is required to be determined on pro-rata of the value of PP Medicines.

11.10 In the present case, the value of physician sample of each PP Medicines has been arrived by pro-rata value of declared MRP, considering the quantity of PP Medicine in each sample pack, which is as per the decision of the Apex Court.

12. In the light of the facts and circumstances of the case as enumerated hereinabove, I find that value of physician samples of PP Medicines, which is being sold, is to be determined based on pro-rata value as per Section 4A of the CEA. Therefore, during the period from April 2011 to September 2011, the assessee has short paid duty of excise on clearances of physician samples of PP medicines worked out to Rs. 5,04,014/-, which is liable to be recovered from the assessee under Section 11A of the CEA alongwith interest under Section 11AB of the CEA.

13. All the case laws Cited by the assessee have been rendered prior to the judgement of Hon'ble Supreme Court in the case of M/s. Medley Pharmaceuticals Ltd. (supra) wherein it has been held that physician samples have to be valued on pro-rata basis for the relevant period. Therefore, the judgement of Hon'ble Supreme Court will prevail.

14. I also find that inspite of clarification issued by the C.B.E.C. vide Circular Nos. 813/10/2005-CX dated 25.04.2005 and 915/5/2010-CX dated 19.02.2010 wherein it has been clarified that the value for payment of excise duty for physician sample would be the value determined under Section 4A for the similar goods (subject to adjustment for size & pack etc.), the assessee has continued to short pay the Central Excise duty in contravention of the provisions of Rule 6 of Central Excise Rules, 2002 with intention to evade payment of duty and therefore the assessee has rendered themselves liable for penalty under Section 11AC of the Central Excise Act, 1944.


15. In view of the above, I pass the following order:

ORDER

- (i) I determined and confirm an amount of Rs. 5,04,014/- (Rupees Five Lakhs Four Thousand Fourteen only) being differential duty on the clearances value of physician samples under Section 4A of the Central Excise Act, 1944 for the period from 01.04.2011 to 30.09.2011 and order to recover the same from the assessee

under Section 11A of the Central Excise Act, 1944, which should be paid forthwith by the assessee;

- (ii) I order to charge and recover interest on the confirmed amount under Section 11AB of the Central Excise Act, which should be paid forthwith by the assessee;
- (iii) I impose penalty of Rs. 5,04,014/- (Rupees Five Lakhs Four Thousand Fourteen only) upon the assessee under Section 11AC of the Central Excise Act, which should be paid forthwith by the assessee. However, as per the first proviso to Section 11AC of the Central Excise Act, 1944, if they pay the amount of duty determined under (i) above along with interest payable thereon as ordered under (ii) above within thirty days from the date of communication of this order, the amount of penalty shall be twenty five percent of the duty determined. The benefit of reduced penalty shall be available if the amount of penalty so determined is also paid within the aforesaid period of thirty days.


(IMAMUDDIN AHMAD)
JOINT COMMISSIONER.

BY RPAD/HAND DELIVERY:

F. No. V/15-44/Dem/HQ/2011-12

Date :10.05.2012

TO
M/s. Mepro Pharmaceuticals Private Limited (Unit-II),
Q Road, Phase IV, GIDC,
Wadhwan city - 363 035
Distt. Surendranagar

COPY TO:

- (i) The Commissioner, Central Excise, Bhavnagar (RRA Section);
(ii) The Assistant Commissioner, Central Excise, Surendranagar,
(iii) The Assistant Commissioner (Audit), Central Excise, Bhavnagar.
(iv) The Superintendent, Central Excise, AR- II, Surendranagar
↗ (v) Guard File.