THE FIFTH SCHEDULE (See section 91)

In the Third Schedule to the Central Excise Act,-

(a) after S.No. 31 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

| S.No. | Heading, sub- heading or tariff item | Description of goods | 5 |
|-------|--|---|----|
| (1) | (2) | (3) | |
| "31A. | 3004 | (i) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems, manufactured in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia; | 10 |
| | | (ii) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems and sold under a brand name. | |
| | | <i>Explanation.—</i> For the purposes of this entry, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a medicament, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the medicament and some person using such name or mark with or without any indication of the identity of that person."; | 20 |

(b) against S.No.64, for the entry in column (2), the entry "7615 10 11" shall be substituted.