PHARM.D • YEAR 3

Pharmaceutical Jurisprudence

CHAPTER 5

Medicinal and Toilet Preparations Act 1955

PPT CHAPTER COVER



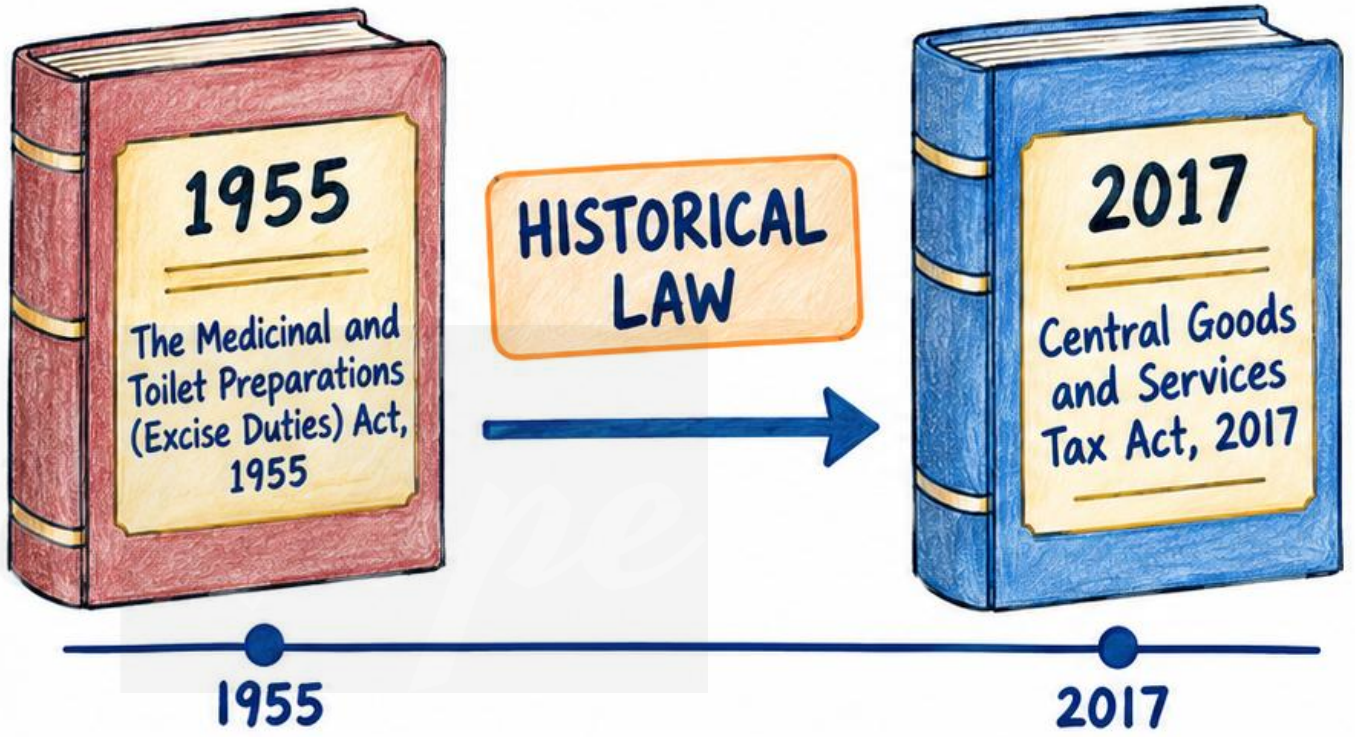
DOCTOR OF PHARMACY

Medicinal and Toilet Preparations: historical law

HISTORICAL SYLLABUS TOPIC

The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 created an excise framework for specified medicinal and toilet preparations.

Its rules addressed licensing, manufacture, storage, accounts and duty control.



REPEAL

Section 174 of the Central Goods and Services Tax Act, 2017 repealed this Act, subject to savings for earlier matters.

Study the old system to understand the syllabus and legislative history.

Do not use its former licence or duty provisions as a statement of present-day tax compliance.

What the old excise law controlled

HISTORICAL SCOPE

The law concerned specified preparations containing alcohol, opium, Indian hemp or other narcotic ingredients covered by the statute and schedule.



MEDICINAL PREPARATIONS

Products intended for treatment, mitigation or prevention of disease and other defined medicinal purposes.

The central concern was excise duty and accountable use of controlled ingredients.

TOILET PREPARATIONS

Products used for cleansing, grooming, beautifying or perfuming, within the statutory definition.

Drug quality and professional registration remained matters of other legislation.

Important terms in the historical system

ALCOHOL

Ethyl alcohol of any strength or purity within the statutory definition.



DUTIABLE GOODS

The medicinal and toilet preparations specified by the Act's schedule—not every pharmaceutical product.



MANUFACTURE

Included processes incidental or ancillary to completion of the preparation as defined.



WAREHOUSE

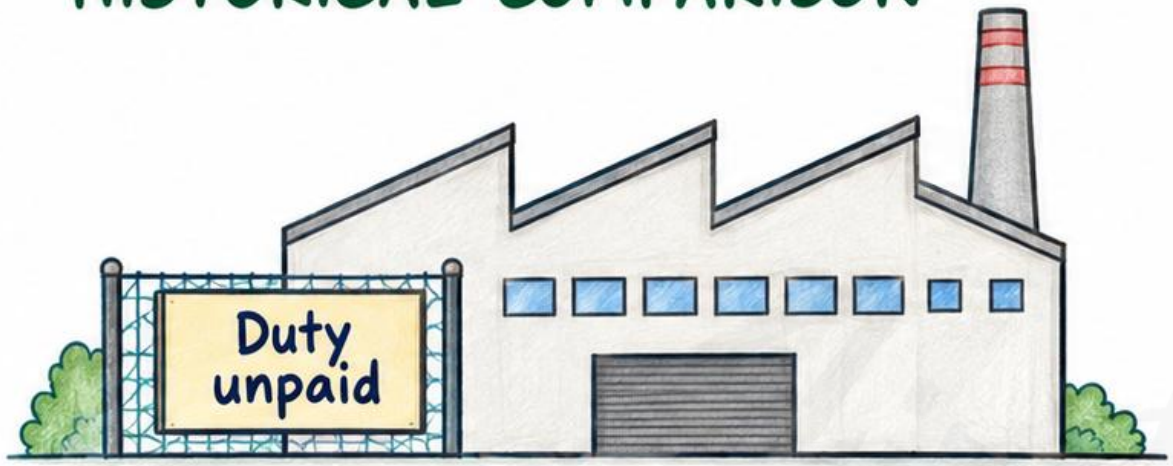
A place licensed for storing dutiable goods without payment of duty under the historical rules.



Definitions determined which products, activities and accounts fell within excise control. Ordinary commercial wording was not a substitute for the legal definition.

Bonded versus non-bonded manufacture

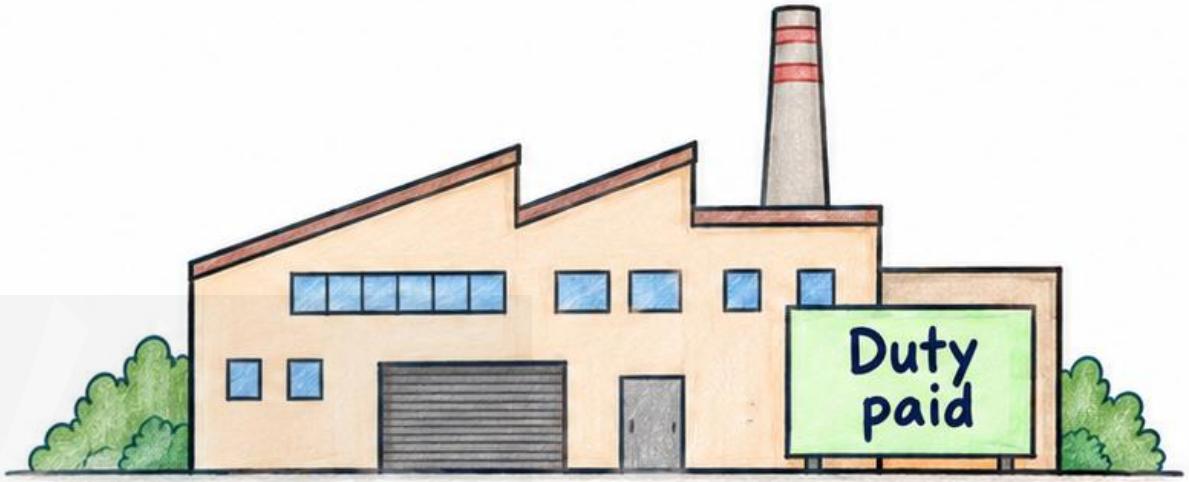
HISTORICAL COMPARISON



BONDED MANUFACTORY

Used duty-unpaid alcohol under an excise bond and official control.

Duty accountability continued until lawful clearance or other authorised disposal.



NON-BONDED MANUFACTORY

Used duty-paid alcohol, with the required licence and records under the old rules.

The key distinction was the excise status and control of the alcohol.
Bonded did not simply mean export production, and non-bonded did not simply mean domestic sales.
Both systems required compliance with their applicable conditions.

First Hope

FREE PREVIEW

Click here to visit our website

PHARMACY PREMIUM NOTES

Complete subject and semesters are available on FirstHope app only.

Scan or click here

Click here to get the app >

Available on Google Play

JOIN THE FIRSTHOPE COMMUNITY

Join our Telegram channel

Click here to join Telegram >

Scan or click here

@FirstHopeNotes

Instagram

@firsthope.official

Click here to follow >

YouTube channel

FirstHope-Pharmacy / Live streams

Click here to watch >

WhatsApp channel

Follow FirstHope on WhatsApp

Click here to join >

FirstHope website

firsthope.co.in

Click here to visit >

B.Pharm / D.Pharm / M.Pharm / Pharm.D

Preview notes. Complete subjects and semesters in the FirstHope app.