

Central Excise (Determination of Retail Sale Price of Excisable Goods) Rules, 2008

[Notification No. 13/2008-C.E. (N.T.), dated 1-3-2008]

In exercise of the powers conferred by section 37 read with sub-section (4) of section 4A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, namely :-

RULE 1. (1) These rules may be called the Central Excise (Determination of Retail Sale Price of Excisable Goods) Rules, 2008.

(2) They shall come into force on the date of their publication in the Official Gazette.

RULE 2. In these rules, unless the context otherwise requires, -

- (a) 'Act' means the Central Excise Act, 1944 (1 of 1944);
- (b) 'retail sale price' means the retail sale price as defined in section 4A of the Act; and
- (c) words and expressions used in these rules and not defined but defined in the Act or any other rules made under the Act shall have the meaning as assigned therein.

RULE 3. The retail sale price of any excisable goods under sub-section (4) of section 4A of the Act, shall be determined in accordance with these rules.

RULE 4. Where a manufacturer removes the excisable goods specified under sub-section (1) of section 4A of the Act, -

- (a) without declaring the retail sale price on the packages of such goods; or
- (b) by declaring the retail sale price, which is not the retail sale price as required to be declared under the provisions of the Standards of Weights and Measures Act, 1976 (60 of 1976) or rules made thereunder or any other law for the time being in force; or
- (c) by declaring the retail sale price but obliterates the same after their removal from the place of manufacture,

then, the retail sale price of such goods shall be ascertained in the following manner, namely :-

- (i) if the manufacturer has manufactured and removed identical goods, within a period of one month, before or after removal of such goods, by declaring the retail sale price, then, the said declared retail sale price shall be taken as the retail sale price of such goods :
- (ii) if the retail sale price cannot be ascertained in terms of clause (i), the retail sale price of such goods shall be ascertained by conducting the enquiries in the retail market where such goods have normally been sold at or about the same time of the removal of such goods from the place of manufacture :

Provided that if more than one retail sale price is ascertained under clause (i) or clause (ii), then, the

highest of the retail sale price, so ascertained, shall be taken as the retail sale price of all such goods.

Explanation. - For the purposes of this rule, when retail sale price is required to be ascertained based on market inquiries, the said inquiries shall be carried out on sample basis.

RULE 5. Where a manufacturer alters or tampers the retail sale price declared on the package of goods after their removal from the place of manufacture, resulting into increase in the retail sale price, then such increased retail sale price shall be taken as the retail sale price of all goods removed during a period of one month before and after the date of removal of such goods :

Provided that where the manufacturer alters or tampers the declared retail sale price resulting into more than one retail sale price available on such goods, then, the highest of such retail sale price shall be taken as the retail sale price of all such goods.

RULE 6. If the retail sale price of any excisable goods cannot be ascertained under these rules, the retail sale price shall be ascertained in accordance with the principles and the provisions of section 4A of the Act and the rules aforesaid.