

F. No. Val/ECDB/01/2017 Dated: - 02/06/2017

To,

All Chief Commissioner of Customs,

All Chief Commissioner of Customs (Preventive),

All Chief Commissioner of Customs & Central Excise,

All Chief Commissioner of Central Excise & Service Tax,

All Chief Commissioner of Central Excise, Customs & Service Tax,

All Development Commissioners, Special Economic Zones.

The Director General, Directorate of Revenue Intelligence, Delhi,

Additional Director General, Risk Management Division, Mumbai.

Sir/Madam,

Subject: - Export value of “Medicaments put up in measured doses / in the form of packaging for retail sale” - incorrect classification in S/Bs – reg.

 This Directorate has studied the export value data of “Medicaments put up in measured doses / in the form of packaging for retail sale”, exported during the period from October 2016 to March 2017, under scheme no.19 (Drawback) with the help of ECDB (Export Commodity Data Base).

2. The analysis has indicated that in all 1,36,839 number of Shipping Bills with FOB value of Rs.15,919.60 crores were filed with duty drawback amount of Rs.235.81 crores. Out of this, in about 45% of the exports (FOB value basis) involving 64525 no. of SBs, FOB value of Rs.7131.90 crores and duty drawback amount of Rs.95.09 crores, the goods have been classified in one Tariff sub-heading **30049099** only, which is the residuary Tariff sub-heading.

3. About 95% of the exports (FOB value basis) out of the said 64525 numbers of Shipping Bills took place from 10 customs stations, details of which are as under:

|  |  |  |  |
| --- | --- | --- | --- |
| Port of Loading  | Total no. of s/bs generated | Total FOB value(Rs. In Cr.) | Total drawback claimed(Rs. In Cr.) |
| INBOM4 | Bombay Air Cargo | 21683 | 2719.60 | 24.42 |
| INNSA1 | Nhava Sheva Sea | 18713 | 2179.87 | 34.89 |
| INDEL4 | Delhi Air Cargo | 5723 | 417.12 | 6.55 |
| INHYD4 | Hyderabad Air Cargo | 1237 | 392.24 | 6.26 |
| INSNF6 | Hyderabad | 463 | 271.07 | 4.56 |
| INAMD4 | Ahmedabad | 3012 | 242.74 | 3.98 |
| INSBI6 | Sabarmati ICD | 2021 | 164.51 | 2.66 |
| INTKD6 | Tughlakabad | 3309 | 161.06 | 2.53 |
| INDHA6 | Indore-Dhannad | 648 | 112.34 | 1.77 |
| INMUN1 | Mundra | 699 | 111.97 | 1.74 |
| Total |  | 57508 | 6772.51 | 89.36 |

4. About 70% of the total exports (FOB value wise) out of 64525 numbers of Shipping Bills has been made to the following countries –

|  |  |  |  |
| --- | --- | --- | --- |
| Country of Destination | Total no. of S/Bs generated | Total FOB Val(In Cr.) | Total DBK AMT(in Cr.) |
| US | [United States of America](http://www.nationsonline.org/oneworld/united_states.htm) | 3440 | 2964.99 | 28.52 |
| RU | Russian Federation | 507 | 335.77 | 5.37 |
| NG | Nigeria | 1531 | 281.91 | 4.55 |
| PH | Philippines | 1576 | 213.56 | 3.36 |
| MM | [Myanmar](http://www.nationsonline.org/oneworld/myanmar.htm) | 1850 | 210.42 | 3.36 |
| GB | [United Kingdom](http://www.nationsonline.org/oneworld/united_kingdom.htm) | 1619 | 173.87 | 2.86 |
| LK | Sri Lanka | 2222 | 163.29 | 2.57 |
| BE | Belgium | 720 | 116.55 | 1.85 |
| ZA | South Africa | 599 | 109.66 | 1.78 |
| FR | France | 1447 | 101.10 | 1.59 |
| BR | Brazil | 492 | 98.16 | 1.54 |
| KE | Kenya | 1867 | 91.15 | 1.47 |
| VN | [Viet Nam](http://www.nationsonline.org/oneworld/vietnam.htm) | 557 | 86.72 | 1.39 |
| Total |  | 18427 | 4947.14 | 60.21 |

5. The analysis further revealed that **in large number of cases, where the goods have been exported by declaring the Tariff sub-heading as 30049099, the same would merit classification in Tariff sub-heading other than 30049099 due to the contents thereof.** Few such instance are shown in the table below:

|  |  |  |
| --- | --- | --- |
| Description of goods in Shipping Bill | CTSH declared | Appropriate CTSH |
| AZITHRIN -500 CAPSULES (Azithromycin 500mg) | 30049099 | 30042064 |
| AZITHROMYCIN 500 MG INJECTION (AZEE ) | 30049099 | 30042064 |
| CEFADROXIL DISPERSIBLE TABLETS (CEPTDROX250 DT | 30049099 | 30042070 |
| DAVICHLOR SYRUP 60ML CONTAIN CHLORAMPHENICOL USP. | 30049099 | 30042050 |

A chart showing some of the cases (illustrative examples only) where the description of goods indicates the same to be comprising of contents, on the basis of which the same would merit classification in the Tariff sub-heading shown therein instead of Tariff sub-heading 30049099 is enclosed.

6. In the ECDB analysis, the CTSH is one of the main criteria for comparison of value and finding of deviation of the declared value and subsequent flagging of the transaction that needs to be looked into. Due to incorrect classification, ECDB tool for analysis of value does not work correctly, resulting into incorrect flagging of transaction which may mislead the assessing officer for future assessment. For instance, Azithromycin 500 mg. capsules merits classification under CTSH 30042064. If it is classified in the Shipping Bill under residuary CTSH 30049099, then while comparing the values of identical goods i.e. Azithromycin 500 mg. capsules, the value of the Azithromycin 500 mg. capsules classified under residuary CTSH will not participate in the analysis thereby giving incorrect result.

7. It need not be emphasized that correct classification of goods is one of the paramount perimeters for any valuation analysis to be carried out by this office. The incorrect classification results in formation of cluster of dissimilar goods during the analysis by the ECDB software, which results in unrealistic generation of outliers and thus affecting badly the quality of analysis, which forbids this Directorate General in studying the valuation trend and arriving at a realistic conclusion about the overvaluation if any. The observations made in respect of the goods, as aforesaid, are illustrative and the possibility of misclassification in respect of other export commodities is not ruled out. It may not be out of the place to mention that such incorrect classification of export goods can result into undue disbursal of drawback which is disbursed ad valorem. Although for the purpose of drawback, the description of goods and CTSH in the Schedule of Drawback are aligned at four digit level, but for the purpose of assessment of Shipping Bill under the provisions of Customs Act, 1962, the correct classification being one of the prime requisite, it require the exporter to declare the correct CTSH in the mandatory field of Export Tariff No. Thus it is the statutory requirement for declaring appropriate CTSH for the export goods on the part of the exporter and also for the assessing officer to assess the shipping bills keeping in view the correct classification.

8. In view of the above, it is, requested to alert the officers under your charge to take suitable action to ensure that not only the goods are described in the shipping bills same as that in the Invoice but also the goods are classified appropriately in the Shipping Bills before issuing the Let Export Order.

Yours faithfully,

(W.L. Hangshing)

Encl : a/a Director General

Copy to:-

1. The Member (Customs), CBEC, Min of Fin., North Block, New Delhi-110001.

2. The Commissioner (Customs), CBEC, North Block, New Delhi –110 001.

C H A R T

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| POR OF LDG | DESCRIPTION OF THE GOODS INDICATED TO BE CONTAINING THEREIN | SCHEME CODE | DECLARED TARIFF SUB-HEADING (RITC) | APPROPRIATE TARIFF SUB-HEADING (RITC) | NO OF SB'S GENERATED | FOB VAL (IN LAKH) | DBK AMT. (IN LAKH) |
| INAMD4 | Ahmedabad | Azithromycin | CAPSULE | 19 | 30049099 | 30042064 | 2 | 11.00 | 0.20 |
| INAMD4 | Ahmedabad | Azithromycin | INJECTION | 19 | 30049099 | 30042064 | 2 | 17.81 | 0.27 |
| INAMD4 | Ahmedabad | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 14 | 28.89 | 0.45 |
| INAMD4 | Ahmedabad | Chloramphenicol | DROPS | 19 | 30049099 | 30042050 | 4 | 1.66 | 0.03 |
| INAMD4 | Ahmedabad | Clarithromycin | TABLET | 19 | 30049099 | 30042063 | 2 | 3.93 | 0.06 |
| INAMD4 | Ahmedabad | Clindamycin | GEL | 19 | 30049099 | 30042095 | 2 | 0.91 | 0.01 |
| INAMD4 | Ahmedabad | Clindamycin | INJECTION | 19 | 30049099 | 30042095 | 2 | 1.26 | 0.02 |
| INAMD4 | Ahmedabad | Dexamethasone | INJECTION | 19 | 30049099 | 30043913 | 5 | 0.86 | 0.01 |
| INAMD4 | Ahmedabad | Dexamethasone | TABLET | 19 | 30049099 | 30043913 | 4 | 0.83 | 0.01 |
| INAMD4 | Ahmedabad | Erythromycin | TABLET | 19 | 30049099 | 30042061 | 9 | 0.64 | 0.01 |
| INAMD4 | Ahmedabad | Insulin injection | INJECTION | 19 | 30049099 | 30043110 | 2 | 0.93 | 0.01 |
| INAMD4 | Ahmedabad | Ketamine | INJECTION | 19 | 30049099 | 30049096 | 3 | 25.27 | 0.38 |
| INAMD4 | Ahmedabad | Losartan | TABLET | 19 | 30049099 | 30049073 | 18 | 91.94 | 1.45 |
| INAMD4 | Ahmedabad | Metronidazole | TABLET | 19 | 30049099 | 30049022 | 3 | 15.68 | 0.26 |
| INAMD4 | Ahmedabad | Prednisolone | INJECTION | 19 | 30049099 | 30043912 | 13 | 18.77 | 0.28 |
| INAMD4 | Ahmedabad | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 14 | 15.34 | 0.28 |
| INAMD4 | Ahmedabad | Pyrazinamide | TABLET | 19 | 30049099 | 30042093 | 2 | 1.86 | 0.03 |
| INAMD4 | Ahmedabad | Secnidazole | TABLET | 19 | 30049099 | 30049024 | 2 | 0.51 | 0.01 |
| INAMD4 | Ahmedabad | Streptomycin | INJECTION | 19 | 30049099 | 30049054 | 2 | 1.70 | 0.03 |
| INAMD4 | Ahmedabad | Vancomycin | INJECTION | 19 | 30049099 | 30042096 | 6 | 1.91 | 0.03 |
| INBDI6 | BADDI ICD | Losartan | TABLET | 19 | 30049099 | 30049073 | 3 | 3.23 | 0.05 |
| INBFR6 | Piyala/Ballabhgarh ICD | Azithromycin | CAPSULE | 19 | 30049099 | 30042064 | 2 | 14.14 | 0.21 |
| INBFR6 | Piyala/Ballabhgarh ICD | Erythromycin | TABLET | 19 | 30049099 | 30042061 | 2 | 51.51 | 0.77 |
| INBLR4 | Banglore Air Cargo | Cefadroxil | ORAL SUSPENSION | 19 | 30049099 | 30042070 | 2 | 3.33 | 0.05 |
| INBOM4 | Bombay Air Cargo | Azithromycin | CAPSULE | 19 | 30049099 | 30042064 | 3 | 2.51 | 0.04 |
| INBOM4 | Bombay Air Cargo | Azithromycin | ORAL SUSPENSION | 19 | 30049099 | 30042064 | 7 | 2.27 | 0.04 |
| INBOM4 | Bombay Air Cargo | Azithromycin | SYRUP | 19 | 30049099 | 30042064 | 4 | 4.88 | 0.07 |
| INBOM4 | Bombay Air Cargo | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 118 | 411.94 | 6.32 |
| INBOM4 | Bombay Air Cargo | Cefadroxil | TABLET | 19 | 30049099 | 30042070 | 2 | 17.13 | 0.26 |
| INBOM4 | Bombay Air Cargo | Chloramphenicol | CAPSULE | 19 | 30049099 | 30042050 | 3 | 0.99 | 0.01 |
| INBOM4 | Bombay Air Cargo | Chloramphenicol | DROPS | 19 | 30049099 | 30042050 | 29 | 47.68 | 0.72 |
| INBOM4 | Bombay Air Cargo | Chloramphenicol | OINTMENT | 19 | 30049099 | 30042050 | 5 | 8.44 | 0.13 |
| INBOM4 | Bombay Air Cargo | Chloramphenicol | ORAL SUSPENSION | 19 | 30049099 | 30042050 | 2 | 0.44 | 0.01 |
| INBOM4 | Bombay Air Cargo | Clarithromycin | ORAL SUSPENSION | 19 | 30049099 | 30042063 | 9 | 41.40 | 0.66 |
| INBOM4 | Bombay Air Cargo | Clarithromycin | TABLET | 19 | 30049099 | 30042063 | 28 | 49.60 | 0.75 |
| INBOM4 | Bombay Air Cargo | Clindamycin | CAPSULE | 19 | 30049099 | 30042095 | 6 | 0.95 | 0.01 |
| INBOM4 | Bombay Air Cargo | Clindamycin | GEL | 19 | 30049099 | 30042095 | 30 | 67.62 | 1.02 |
| INBOM4 | Bombay Air Cargo | Clindamycin | INJECTION | 19 | 30049099 | 30042095 | 16 | 7.66 | 0.12 |
| INBOM4 | Bombay Air Cargo | Clindamycin | SOLUTION | 19 | 30049099 | 30042095 | 5 | 4.28 | 0.06 |
| INBOM4 | Bombay Air Cargo | Danazol | CAPSULE | 19 | 30049099 | 30043914 | 2 | 3.06 | 0.05 |
| INBOM4 | Bombay Air Cargo | Dexamethasone | DROPS | 19 | 30049099 | 30043913 | 38 | 87.06 | 1.32 |
| INBOM4 | Bombay Air Cargo | Dexamethasone | INJECTION | 19 | 30049099 | 30043913 | 14 | 5.79 | 0.09 |
| INBOM4 | Bombay Air Cargo | Dexamethasone | SOLUTION | 19 | 30049099 | 30043913 | 2 | 8.86 | 0.15 |
| INBOM4 | Bombay Air Cargo | Dexamethasone | TABLET | 19 | 30049099 | 30043913 | 11 | 0.74 | 0.01 |
| INBOM4 | Bombay Air Cargo | Erythromycin | TABLET | 19 | 30049099 | 30042061 | 8 | 6.55 | 0.11 |
| INBOM4 | Bombay Air Cargo | Insulin injection | INJECTION | 19 | 30049099 | 30043110 | 8 | 6.91 | 0.10 |
| INBOM4 | Bombay Air Cargo | Losartan | TABLET | 19 | 30049099 | 30049073 | 84 | 787.36 | 11.86 |
| INBOM4 | Bombay Air Cargo | Metronidazole | TABLET | 19 | 30049099 | 30049022 | 25 | 7.85 | 0.12 |
| INBOM4 | Bombay Air Cargo | Prednisolone | DROPS | 19 | 30049099 | 30043912 | 11 | 3.04 | 0.05 |
| INBOM4 | Bombay Air Cargo | Prednisolone | INJECTION | 19 | 30049099 | 30043912 | 39 | 74.34 | 1.14 |
| INBOM4 | Bombay Air Cargo | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 51 | 25.96 | 0.44 |
| INBOM4 | Bombay Air Cargo | Pyrazinamide | TABLET | 19 | 30049099 | 30042093 | 5 | 0.74 | 0.01 |
| INBOM4 | Bombay Air Cargo | Rifampicin | TABLET | 19 | 30049099 | 30049052 | 11 | 62.46 | 0.94 |
| INBOM4 | Bombay Air Cargo | Tinidazole | TABLET | 19 | 30049099 | 30049023 | 40 | 67.62 | 1.20 |
| INBOM4 | Bombay Air Cargo | Vancomycin | INJECTION | 19 | 30049099 | 30042096 | 32 | 39.66 | 0.66 |
| INBOM4 | Bombay Air Cargo | Vancomycin | SOLUTION | 19 | 30049099 | 30042096 | 2 | 14.78 | 0.22 |
| INCPL6 | Dadri-CGML | Metronidazole | INJECTION | 19 | 30049099 | 30049022 | 7 | 84.68 | 1.48 |
| INDEL4 | Delhi Air Cargo | Azithromycin | CAPSULE | 19 | 30049099 | 30042064 | 2 | 4.89 | 0.07 |
| INDEL4 | Delhi Air Cargo | Azithromycin | ORAL SUSPENSION | 19 | 30049099 | 30042064 | 3 | 1.01 | 0.02 |
| INDEL4 | Delhi Air Cargo | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 34 | 219.24 | 3.37 |
| INDEL4 | Delhi Air Cargo | Cefadroxil | TABLET | 19 | 30049099 | 30042070 | 3 | 4.88 | 0.08 |
| INDEL4 | Delhi Air Cargo | Clarithromycin | TABLET | 19 | 30049099 | 30042063 | 5 | 79.62 | 1.23 |
| INDEL4 | Delhi Air Cargo | Clindamycin | INJECTION | 19 | 30049099 | 30042095 | 8 | 56.29 | 0.85 |
| INDEL4 | Delhi Air Cargo | Dexamethasone | TABLET | 19 | 30049099 | 30043913 | 2 | 4.12 | 0.07 |
| INDEL4 | Delhi Air Cargo | Losartan | TABLET | 19 | 30049099 | 30049073 | 30 | 301.72 | 4.98 |
| INDEL4 | Delhi Air Cargo | Metronidazole | SOLUTION | 19 | 30049099 | 30049022 | 2 | 4.64 | 0.09 |
| INDEL4 | Delhi Air Cargo | Metronidazole | TABLET | 19 | 30049099 | 30049022 | 5 | 11.49 | 0.21 |
| INDEL4 | Delhi Air Cargo | Prednisolone | INJECTION | 19 | 30049099 | 30043912 | 2 | 19.05 | 0.29 |
| INDEL4 | Delhi Air Cargo | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 2 | 8.38 | 0.13 |
| INDEL4 | Delhi Air Cargo | Pyrazinamide | TABLET | 19 | 30049099 | 30042093 | 2 | 1.83 | 0.03 |
| INDEL4 | Delhi Air Cargo | Roxithromycin | TABLET | 19 | 30049099 | 30042062 | 3 | 43.49 | 0.70 |
| INDEL4 | Delhi Air Cargo | Vancomycin | INJECTION | 19 | 30049099 | 30042096 | 10 | 18.31 | 0.34 |
| INHYD4 | Hyderabad Air Cargo | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 5 | 15.86 | 0.24 |
| INHZA1 | Hazira,Surat | Metronidazole | OINTMENT | 19 | 30049099 | 30049022 | 2 | 7.76 | 0.12 |
| INHZA1 | Hazira,Surat | Metronidazole | SOLUTION | 19 | 30049099 | 30049022 | 2 | 13.15 | 0.20 |
| ININD6 | Pithampur | Tinidazole | TABLET | 19 | 30049099 | 30049023 | 2 | 34.43 | 0.64 |
| INMAA1 | Chennai Sea | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 2 | 37.75 | 0.71 |
| INMAA1 | Chennai Sea | Clarithromycin | TABLET | 19 | 30049099 | 30042063 | 5 | 22.91 | 0.37 |
| INMAA1 | Chennai Sea | Losartan | TABLET | 19 | 30049099 | 30049073 | 2 | 10.32 | 0.18 |
| INMAA1 | Chennai Sea | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 3 | 9.03 | 0.14 |
| INMAA1 | Chennai Sea | Secnidazole | TABLET | 19 | 30049099 | 30049024 | 3 | 6.15 | 0.10 |
| INMAA4 | Chennai Air Cargo | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 5 | 0.55 | 0.01 |
| INMAA4 | Chennai Air Cargo | Clarithromycin | TABLET | 19 | 30049099 | 30042063 | 5 | 23.39 | 0.39 |
| INMAA4 | Chennai Air Cargo | Clindamycin | GEL | 19 | 30049099 | 30042095 | 2 | 5.46 | 0.08 |
| INMAA4 | Chennai Air Cargo | Losartan | TABLET | 19 | 30049099 | 30049073 | 17 | 25.98 | 0.39 |
| INMAA4 | Chennai Air Cargo | Roxithromycin | TABLET | 19 | 30049099 | 30042062 | 3 | 4.19 | 0.06 |
| INMAA4 | Chennai Air Cargo | Tinidazole | TABLET | 19 | 30049099 | 30049023 | 3 | 0.86 | 0.02 |
| INNSA1 | Nhava Sheva Sea | Azithromycin | CAPSULE | 19 | 30049099 | 30042064 | 5 | 24.93 | 0.46 |
| INNSA1 | Nhava Sheva Sea | Azithromycin | ORAL SUSPENSION | 19 | 30049099 | 30042064 | 15 | 72.32 | 1.20 |
| INNSA1 | Nhava Sheva Sea | Azithromycin | SYRUP | 19 | 30049099 | 30042064 | 4 | 25.75 | 0.39 |
| INNSA1 | Nhava Sheva Sea | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 51 | 389.24 | 6.31 |
| INNSA1 | Nhava Sheva Sea | Cefadroxil | SYRUP | 19 | 30049099 | 30042070 | 7 | 15.10 | 0.27 |
| INNSA1 | Nhava Sheva Sea | Cefadroxil | TABLET | 19 | 30049099 | 30042070 | 2 | 16.53 | 0.25 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | CAPSULE | 19 | 30049099 | 30042050 | 4 | 6.36 | 0.10 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | DROPS | 19 | 30049099 | 30042050 | 21 | 98.23 | 1.49 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | INJECTION | 19 | 30049099 | 30042050 | 3 | 45.51 | 0.81 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | OINTMENT | 19 | 30049099 | 30042050 | 2 | 19.70 | 0.37 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | ORAL SUSPENSION | 19 | 30049099 | 30042050 | 6 | 33.63 | 0.52 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | SOLUTION | 19 | 30049099 | 30042050 | 9 | 31.42 | 0.47 |
| INNSA1 | Nhava Sheva Sea | Chloramphenicol | TABLET | 19 | 30049099 | 30042050 | 2 | 22.20 | 0.33 |
| INNSA1 | Nhava Sheva Sea | Clarithromycin | TABLET | 19 | 30049099 | 30042063 | 13 | 120.56 | 2.05 |
| INNSA1 | Nhava Sheva Sea | Clindamycin | CAPSULE | 19 | 30049099 | 30042095 | 14 | 132.49 | 2.00 |
| INNSA1 | Nhava Sheva Sea | Clindamycin | GEL | 19 | 30049099 | 30042095 | 6 | 33.89 | 0.61 |
| INNSA1 | Nhava Sheva Sea | Clindamycin | INJECTION | 19 | 30049099 | 30042095 | 13 | 37.21 | 0.56 |
| INNSA1 | Nhava Sheva Sea | Dexamethasone | DROPS | 19 | 30049099 | 30043913 | 16 | 33.90 | 0.57 |
| INNSA1 | Nhava Sheva Sea | Dexamethasone | INJECTION | 19 | 30049099 | 30043913 | 15 | 62.07 | 0.95 |
| INNSA1 | Nhava Sheva Sea | Dexamethasone | SOLUTION | 19 | 30049099 | 30043913 | 4 | 18.05 | 0.27 |
| INNSA1 | Nhava Sheva Sea | Dexamethasone | TABLET | 19 | 30049099 | 30043913 | 8 | 28.37 | 0.43 |
| INNSA1 | Nhava Sheva Sea | Erythromycin | ORAL SUSPENSION | 19 | 30049099 | 30042061 | 3 | 21.47 | 0.32 |
| INNSA1 | Nhava Sheva Sea | Erythromycin | SYRUP | 19 | 30049099 | 30042061 | 3 | 4.67 | 0.07 |
| INNSA1 | Nhava Sheva Sea | Erythromycin | TABLET | 19 | 30049099 | 30042061 | 15 | 91.84 | 1.41 |
| INNSA1 | Nhava Sheva Sea | Losartan | TABLET | 19 | 30049099 | 30049073 | 35 | 613.81 | 10.20 |
| INNSA1 | Nhava Sheva Sea | Metronidazole | I.V. | 19 | 30049099 | 30049022 | 3 | 19.15 | 0.36 |
| INNSA1 | Nhava Sheva Sea | Metronidazole | INJECTION | 19 | 30049099 | 30049022 | 8 | 18.76 | 0.30 |
| INNSA1 | Nhava Sheva Sea | Metronidazole | ORAL SUSPENSION | 19 | 30049099 | 30049022 | 23 | 81.87 | 1.31 |
| INNSA1 | Nhava Sheva Sea | Metronidazole | SOLUTION | 19 | 30049099 | 30049022 | 3 | 47.95 | 0.72 |
| INNSA1 | Nhava Sheva Sea | Metronidazole | SYRUP | 19 | 30049099 | 30049022 | 3 | 2.67 | 0.04 |
| INNSA1 | Nhava Sheva Sea | Metronidazole | TABLET | 19 | 30049099 | 30049022 | 33 | 76.01 | 1.18 |
| INNSA1 | Nhava Sheva Sea | Oxytetracycline | SPRAY | 19 | 30049099 | 30042042 | 4 | 8.84 | 0.13 |
| INNSA1 | Nhava Sheva Sea | Prednisolone | INJECTION | 19 | 30049099 | 30043912 | 15 | 152.74 | 2.43 |
| INNSA1 | Nhava Sheva Sea | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 14 | 39.89 | 0.69 |
| INNSA1 | Nhava Sheva Sea | Rifampicin | CAPSULE | 19 | 30049099 | 30049052 | 3 | 9.05 | 0.14 |
| INNSA1 | Nhava Sheva Sea | Roxithromycin | TABLET | 19 | 30049099 | 30042062 | 2 | 9.14 | 0.14 |
| INNSA1 | Nhava Sheva Sea | Secnidazole | TABLET | 19 | 30049099 | 30049024 | 5 | 103.15 | 1.88 |
| INNSA1 | Nhava Sheva Sea | Tinidazole | TABLET | 19 | 30049099 | 30049023 | 26 | 247.58 | 3.88 |
| INNSA1 | Nhava Sheva Sea | Vancomycin | INJECTION | 19 | 30049099 | 30042096 | 2 | 2.35 | 0.04 |
| INPTL6 | Patli ICD | Azithromycin | ORAL SUSPENSION | 19 | 30049099 | 30042064 | 2 | 14.06 | 0.21 |
| INPTL6 | Patli ICD | Metronidazole | TABLET | 19 | 30049099 | 30049022 | 2 | 18.51 | 0.28 |
| INSAU6 | Thar Dry Port-Ahemdabad ICD | Metronidazole | INJECTION | 19 | 30049099 | 30049022 | 76 | 818.39 | 12.95 |
| INSBI6 | Sabarmati ICD | Azithromycin | SYRUP | 19 | 30049099 | 30042064 | 2 | 3.53 | 0.05 |
| INSBI6 | Sabarmati ICD | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 7 | 31.60 | 0.51 |
| INSBI6 | Sabarmati ICD | Chloramphenicol | DROPS | 19 | 30049099 | 30042050 | 3 | 5.97 | 0.10 |
| INSBI6 | Sabarmati ICD | Chloramphenicol | SOLUTION | 19 | 30049099 | 30042050 | 2 | 4.47 | 0.07 |
| INSBI6 | Sabarmati ICD | Erythromycin | TABLET | 19 | 30049099 | 30042061 | 2 | 19.97 | 0.30 |
| INSBI6 | Sabarmati ICD | Ketamine | INJECTION | 19 | 30049099 | 30049096 | 2 | 12.73 | 0.19 |
| INSBI6 | Sabarmati ICD | Losartan | TABLET | 19 | 30049099 | 30049073 | 10 | 122.98 | 1.96 |
| INSBI6 | Sabarmati ICD | Metronidazole | INJECTION | 19 | 30049099 | 30049022 | 7 | 25.89 | 0.39 |
| INSBI6 | Sabarmati ICD | Metronidazole | OINTMENT | 19 | 30049099 | 30049022 | 2 | 2.35 | 0.04 |
| INSBI6 | Sabarmati ICD | Metronidazole | SYRUP | 19 | 30049099 | 30049022 | 2 | 6.91 | 0.10 |
| INSBI6 | Sabarmati ICD | Metronidazole | TABLET | 19 | 30049099 | 30049022 | 4 | 16.87 | 0.27 |
| INSBI6 | Sabarmati ICD | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 6 | 30.82 | 0.49 |
| INSBI6 | Sabarmati ICD | Roxithromycin | TABLET | 19 | 30049099 | 30042062 | 2 | 20.71 | 0.31 |
| INSBI6 | Sabarmati ICD | Secnidazole | TABLET | 19 | 30049099 | 30049024 | 3 | 7.49 | 0.11 |
| INSBI6 | Sabarmati ICD | Tinidazole | TABLET | 19 | 30049099 | 30049023 | 5 | 24.43 | 0.39 |
| INTKD6 | Tughlakabad | Azithromycin | CAPSULE | 19 | 30049099 | 30042064 | 3 | 22.61 | 0.34 |
| INTKD6 | Tughlakabad | Azithromycin | ORAL SUSPENSION | 19 | 30049099 | 30042064 | 2 | 4.25 | 0.06 |
| INTKD6 | Tughlakabad | Azithromycin | TABLET | 19 | 30049099 | 30042064 | 18 | 72.40 | 1.01 |
| INTKD6 | Tughlakabad | Chloramphenicol | CAPSULE | 19 | 30049099 | 30042050 | 2 | 3.84 | 0.07 |
| INTKD6 | Tughlakabad | Chloramphenicol | DROPS | 19 | 30049099 | 30042050 | 2 | 3.79 | 0.06 |
| INTKD6 | Tughlakabad | Chloramphenicol | INJECTION | 19 | 30049099 | 30042050 | 2 | 123.16 | 1.85 |
| INTKD6 | Tughlakabad | Clindamycin | GEL | 19 | 30049099 | 30042095 | 3 | 2.25 | 0.03 |
| INTKD6 | Tughlakabad | Dexamethasone | DROPS | 19 | 30049099 | 30043913 | 7 | 34.91 | 0.53 |
| INTKD6 | Tughlakabad | Dexamethasone | INJECTION | 19 | 30049099 | 30043913 | 4 | 35.07 | 0.57 |
| INTKD6 | Tughlakabad | Erythromycin | ORAL SUSPENSION | 19 | 30049099 | 30042061 | 6 | 33.31 | 0.50 |
| INTKD6 | Tughlakabad | Erythromycin | TABLET | 19 | 30049099 | 30042061 | 4 | 88.50 | 1.65 |
| INTKD6 | Tughlakabad | Losartan | TABLET | 19 | 30049099 | 30049073 | 6 | 26.25 | 0.48 |
| INTKD6 | Tughlakabad | Metronidazole | INJECTION | 19 | 30049099 | 30049022 | 3 | 17.33 | 0.29 |
| INTKD6 | Tughlakabad | Metronidazole | ORAL SUSPENSION | 19 | 30049099 | 30049022 | 8 | 26.37 | 0.41 |
| INTKD6 | Tughlakabad | Prednisolone | TABLET | 19 | 30049099 | 30043912 | 4 | 5.09 | 0.08 |
| INTKD6 | Tughlakabad | Vancomycin | INJECTION | 19 | 30049099 | 30042096 | 2 | 101.73 | 1.53 |