APPENDIX A

EMPIRICAL EVIDENCE OF
OVERINVOICING OF IMPORTS
AND UNDERINVOICING OF EXPORTS

1.1 Aminophylline

1.11 By Wander Ltd., from W. Germany at Rs. 99.63 per Kg. (CW 16 Nv 82). Degree of overinvoicing = 20.11% (overpricing).

arm's length prices (alp)

1. By Jay Pharm Laboratories from China at Rs. \( \frac{82.95}{2} \) per kg. (CW 17 Ag.82). Base arm's length price.

2. By Climas Chemicals from China at Rs. 78.38 per Kg. (CW 50c 82).

1.2 Exports

1.21 By Burrough's Wellcome & Co., to Lusaka at Rs. 4.03 per Kg. (CW 20 Jn. 81)

Degree of underinvoicing = 90.38% (Underpricing)

1 By Mercury Pharma Industries to Mombasa at Rs. 41.90 per Kg. (CW 60C 81)

1.3 Imports

1.31 By German Remedies Ltd., from W. Germany at Rs. 165.04 per Kg. (CW 20 Fb. 79).
3
(overpricing = 92.04%)

1. By Spencer & Co., Ltd., from W. Germany at Rs. 85.94 per Kg. (CW 10 Jy. 79).
3. By Parmanand Deepchand and Sons, from W. Germany at Rs. 104.73 per Kg. (CW 15 My 79).
4. By Pushram Pharmaceuticals Co. from W. Germany at Rs. 65.68 per Kg. (CW 19 Jn 79).
5. By Unichem Laboratories Ltd., from W. Germany at Rs. 95.72 per Kg. (CW 10 27 Jn 79).
6. By Tamil Nadu Dadha Pharmaceuticals from W. Germany at Rs. 88.79 per Kg. (CW 10 27 Jy 79).

2. A mitriptyline HCl

2.1 Imports

2.11 By Merck Sharp and Dhome of India Ltd., from U.S.A. at Rs. 1863.36 per Kg. (CW 17 Nv 81)
(50 Kgs; Rs. 93168).

2.12 By Merck Sharp and Dhome of India Ltd., from U.S.A. at Rs. 2194.05 per Kg. (CW 13 Sp 83)
Overpricing = 272.82%

2.13 By Carter Wallace Ltd., from Denmark at Rs. 1976.76 per Kg. (CW 12 Oc 82).
Overpricing = 235.90%.

alp 1. By Dudlani Silk Stores from Switzerland at Rs. 580.16 per Kg. (CS 31 Dc. 79).
2. By Micro Laboratories Pvt.Ltd., from Israel at Rs. 588.50 per kg. (CW 75 p 82) (max.)
3. By Alembic Chemical Works from Italy at Rs. 561.85 per kg. (CW 28 Dec. 82). average = Rs. 576.84 per kg.

3. **Analgin (Metamizol)**

3.1 **Imports**

3.11 By Hoechst Pharmaceuticals Ltd., from W. Germany at Rs. 82.16 per kg (CW 18 Jan 83). Overpricing = 88.87%

3.12 By the same company from W. Germany at Rs. 82.26 per kg (CW 15 Mar 83) Overpricing = 89.10%

3.2 **Imports**

3.21 By Hoechst Pharmaceuticals Ltd., from W. Germany at Rs. 84.13 per kg (CS 26 May 82) overpricing = 38.81%.

3.22 By the same company from W. Germany at Rs. 78.04 per kg (CS 13 Jan 82) overpricing= 28.76%.

3.23 All as above but at Rs. 83.13 per kg. (CW May 82) overpricing = 37.16%.

1. By Hemo Pharmaceuticals from W. Germany at Rs, 60.61 per kg. (CW 7 Feb 82).

2. By P and B Laboratories Pvt. Ltd. from China at Rs 68.20 per kg (CW 2 Mar 82).

3. By Penta Pharmaceutical Laboratories from China at Rs, 42.28 per kg (CW 9 Mar 82).
4. By Pure Drugs Industries from China at Rs. 65.90 per kg (CW 18 My 82)

5. By Alembic Chemical works Pvt. Ltd, from China at Rs. 65.74 per kg (CW 18 My 82).

3.3 Imports

3.31 By Hoechst Phemaceuticals ltd., from W. Germany at Rs. 86.90 per kg (25000 kgs, Rs. 2172476). (CW 14Ap 81).

overpricing = 38.71%.

3.321 All as above but at Rs. 83.93 per kg (300 kg; Rs, 251799) (CW 28 Jy 81)

overpricing = 33.97%.

3.322 All as above but at Rs. 84.77 per kg. (12000 kgs; Rs. 1017194)(CW 28 Jy 81).

overpricing = 35.31%.

1. By Arvind Exports Pvt. Ltd from China at Rs. 62.65 per kg (CW 10 Mr 81).

2. By C.J. Shah & Co. from China at Rs. 62.65 per kg (CW 10 Mr 81)

3. By C. J. Shah & Co. from China at Rs. 56.94 per kg ( CW 7 Jy 81 ).

4. By Tamil Nadu Dadha Pharmaceuticals from China at Rs. 62.95 per kg ( CW 30 Jn 81).

5. By Unichem laboratories ltd., from Bulgaria at Rs. 73.29per kg. (CW 8 Sp 81) (max).
6. By IPCA Laboratories Pvt. Ltd. from China at Rs. 60.46 per kg, (CW 25 Ag 81).

7. By Neetanue Pharmacy from Hong Kong at Rs. 66.25 per kg. (CW 4 Ag 81).

8. By Natwarlal & Co., from China at Rs. 58.79 per Kg. (CW 4 Ag. 81).

9. By Unichem Laboratories Ltd., from China at Rs. 60. 60.46 per Kg. (CW 22 Sp 81).

average = Rs. 62.72 per kg.

3.4 Imports

3.41 By Hoechst Pharmaceuticals Ltd. from W. Germany at Rs. 109.28 per kg. (CW 2 Dc. 80)

overpricing = 55.18%.

3.42 All as above but at Rs. 94.59 per kg. (CW 23 Dc 80).

overpricing = 34.46%.

3.44 By the same company from Belgium at Rs. 92 per kg. (CS 13 Ag. 80) Overpricing = 30.64%.

1 By C.J. Shah & Co., from Bulgaria at Rs. 70.42 per kg. (CW 14 Ag. 80).

2. By Kantilal Manilal & Co., from Bulgaria at Rs. 70.42 per kg. (CW 19 Ag. 80).

3.5 Exports

3.51 By Burrough's Wellcome & Co., India Pvt. Ltd., to Singapore at Rs. 34.72 per kg. (CS 3 Dc. 80).

Underpricing = 79.69%.
1. By Hoechst Pharmaceuticals Ltd. to USSR at Rs. 171.01 per kg. (CS 27 Fb. 80).

2. By British Pharmaceutical Laboratories to Fiji at Rs. 77.32 per kg. (CW 28 Ag.79).

4. **Antipyrine**

4.1 **Imports**

4.11 By Merck Sharp & Dhome of India Ltd., from U.S.A. at Rs. 231.71 per kg. (CS 30 Ja. 80). Overpricing = 534.82%.

alp. 1 By A. Seventilal & Bros. from W. Germany at Rs. 36.50 per kg. (CS 30 Ja. 80).

5. **Ascertic acid**

5.1 **Imports**

5.11 By Parke Davis India Ltd., from W. Germany at Rs. 78.83 per kg. (CW 12 Jn. 79). Overpricing = 8.75%.

alp. 1 By Bombay Products Ltd., from Japan at Rs. 72.49 per kg. (CW 26 Jn. 79)

2. By Kantilal Manilal & Co., from Yugoslavia at Rs. 72.40 per kg. (CS 14 Mr. 79).

3. By Kantilal Manilal & Co., from Japan at Rs. 76.43 per kg. (W 20 Mr. 79).

4. By Bombay Pharma Products from Japan at Rs. 74.13 per Kg. (CW 24 Jy. 79).
6. Aspirin

6.1 Imports

6.11 By Bayer India Ltd., from W. Germany at Rs. 17.40 per kg (CW 18 Ap. 78). overpricing = 14.55%.

1. By Greaves International Ltd., from W. Germany at Rs. 15.19 per kg. (CS 16 Ag. 78).
2. By Lupin Laboratories Pvt. Ltd., from W. Germany at Rs. 14.40 per kg. (CW 18 Ag. 78).
4. By Greaves International Ltd., from W. Germany at Rs. 15.61 per kg. (CS 18 Ag. 78).

7. Benzylamine HCl

7.1 Imports

7.11 By Boehringer Knoll Ltd., from W. Germany at Rs. 1965 per kg. (10 kgs; Rs. 19650) (CW 20 Jn 81). Overpricing = 9.25%.

1. All as above but at Rs. 1798.55 per kg. [20 kgs; Rs. 35971] (CW 21 Jy 81).

8. Caffeine

8.1 Imports

8.11 By Hoechst Pharmaceutical Ltd. from W. Germany at Rs. 95.28 per kg. (CW 5 Ag. 80). Overpricing = 32.02%.

1. By Ernest & Co., from China at Rs. 72.17 per kg. (CW 12 My 81).
2. By Ends Laboratories from China at Rs. 70.78 per kg. (CW 20 Ja. 81).

8.2 Imports

8.21 By Hoechst Pharmaceutical Ltd. from W. Germany at Rs. 85.40 per kg. (CW 23 Oc. 79). Overpricing = 16.32%.

8.22 By Hoechst Pharmaceutical Ltd. from W. Germany at Rs. 86.16 per kg. (CW 26 Jn. 79). Overpricing = 17.35%.

8.23 All as above but at Rs. 83.78 per kg. (CS 14 Mr. 79). Overpricing = 14.11%.

8.24 By the Anglo-French Drug Co. Ltd. from U.K. at Rs. 99.17 per kg. (CW 13 Mr. 79). Overpricing = 35.07%.

8.3 Imports

8.31 By C.E. Fulford Pvt. Ltd., from W. Germany at Rs. 75.61 per Kg. (CS 22 Nv. 78) Overpricing = 14.11%.

8.32 By the Anglo-French Drug Co. from France at Rs. 88.71 per Kg. (CW 3 Ja 78).

Over pricing = 33.88%.
1. By Sandoz Ltd., from W. Germany at Rs. 66.26 per kg (CS 22 Nv. 78).
2. By Aggarwal & Sons from W. Germany at Rs. 69.26 per kg (CW 24 Jn. 78).
3. By the Metal Box Co., of India from W. Germany at Rs. 71.67 per kg (CW 24 Ja 78).
4. By Paville Fashion Pvt. Ltd., from W. Germany at Rs. 37.44 per kg. (CW 22 Ag. 78).

9. **Chloramphenicol Palmitate**

9.1 **Exports**

9.11 By Rallis India Ltd., to Malaysia at Rs. 13.31 per Kg. (CS 18 Jy 79) Underpricing = 82.75%.

10. **Chloropheniramine maleate**

10.1 **Imports**

10.11 By C.E. Fulford India Ltd., from Ireland at Rs. 12746.60 per kg (CW 22 Nv. 83) Overpricing = 4148.30%.

1. By Unichem Laboratories Ltd. from Japan at Rs. 300.04 per kg (CW 5 Ap. 83)
2. By Mehta Pharma Industries from Japan at Rs. 361.92 per kg. (CW 18 Ja 83).
3. By Mehta Pharma Industries from Japan at Rs. 437.40 per kg. (CW 22 Mr. 83).
5. By Medorpharm from Japan at Rs. 248.04 per Kg. (CW 3 My. 83).

6. By Vikas Pharmaceutical Laboratories from Japan at Rs. 241.49 per kg (CW 10 My 83).

7. By Alembic Chemical Works Co., Ltd., from Japan at Rs. 151.74 per kg. (CW 29 Nv. 83).

10.2 **Imports**

10.21 By C.E. Fulford India ltd., from Ireland at Rs. 9216.60 per kg (CW 9 Fb 82).

   Overpricing = 3257.84%.

10.22 All as above but at Rs. 10114.95 per kg. (CW 29 Jn.82). Overpricing = 3585.13%.

10.23 By Pfizer Ltd., from Japan at Rs. 2355.44 per kg. (CS 11 Ag. 82). Overpricing = 758.14%.

alp 1. By United Pharmaceuticals Pvt. Ltd., from Japan at Rs. 274.48 per kg. (CW 5 Ja 82).

2. By Trade Impex International from Japan at Rs. 232.76 per kg. (CW 23 Fb. 82)

3. By V. Tribhuvandas from Japan at Rs. 297.45 per kg. (CW 5 Oc. 82).

10.3 **Imports**

10.31 By C.E. Fulford India Pvt. ltd. from U.S.A. at Rs. 7586.45 per kg. (CW 30 Sp. 80). Overpricing = 3082.84%.

10.32 All as above but at Rs. 7886.47 per kg. (CW 15 Nv. 80). Overpricing = 3082.85%.
All as above but at Rs. 8000 per kg. (CW 6 My. 80). Over pricing = 3128.67%.

By Geoffrey Manners & Co., from U.S.A. at Rs. 622.63 per kg. (CW 7 Oc. 80). Over pricing = 151.28%.

All as above but at Rs. 591.48 per kg (CW 23 Dc.80). Overpricing = 138.71%.

By Eastern Seafood Exports Ltd., from Ireland at Rs. 247.78 per kg. (CW 1 Ja. 80).
2. By Hiena Pharmaceuticals from Japan at Rs. 259.74 per kg. (CW 11 Mr. 80).
3. By Nymph Laboratories from Japan at Rs. 258.12 per kg. (CW 18 Mr. 80).
4. By Alembic Chemical works Co. Ltd., from Japan at Rs. 227.01 per kg. (CW 7 Oc. 80).
5. By B.J.M. Pharmaceuticals from Japan at Rs. 256.84 per kg. (CW 28 Oc. 80)
6. By Ravi Pharmaceuticals from Japan at Rs. 236.25 per Kg. (CW 23 Dc 80).
7. By Shree Pharmaceuticals from Japan at Rs. 239.32 per kg. (CW 1 Ja 80).
8. By Sigma Laboratories from Japan at Rs. 257.06 per kg (CW 8 Ja 80).
9. By Jayen Exports Pvt. Ltd., from Japan at Rs. 255.35 per kg. (CW 29 Ja 80).
10.4 **Imports**

10.4.1 By C.E. Fulford India Pvt. Ltd., from U.S.A at Rs. 7423.20 per kg (CS 16 Ag 78).

   Overpricing = 2681.47%.

1. **alp**

   1. By the Fairdeal Corporation Pvt. Ltd., at Rs. 266.88 per kg. (CS 30 Ag. 78)

   2. By Piya Pharm Works from W. Germany at Rs. 387.84 per kg. (CS 5 Ap. 78).

   3. By Sigma Laboratories at Rs. 278.82 per kg from Japan (CW 3 Ja. 78).

   4. By the Bombay Drug House Pvt. Ltd., from Japan at Rs. 266.02 per kg. (CW 14 Fb. 78).

   5. By Yash Pharma Laboratories Pvt. Ltd., from Ireland at Rs. 256.62 per kg. (CW 4 AP. 78).

   6. By the Bombay Drug House Pvt. Ltd., from Ireland at Rs. 245.51 per kg. (CW 18 Ap. 78).

   7. By Wock Hardt Pvt. Ltd., from Ireland at Rs. 248.60 per kg. (CW 27 Jn. 78).

11. **Chloroquin (Sulphate)**

11.1 **Imports**

11.1.1 By May and Baker India Ltd., from France at Rs. 458.08 per kg. (CW 19 Ap. 83). Overpricing = 7.99%.

1. **alp**

   1. By May and Baker India Ltd., from Belgium at Rs. 424.18 per kg. (CW 26 Jy. 83).
11.2 Imports

11.21 By May and Baker India Ltd., from France at Rs. 443.81 per kg. (CW 30 Nv. 82). Overpricing = 10.95%.

11.3 Imports

11.31 By May and Baker India Ltd., from France at Rs. 376.90 per kg. (CW 5 My. 78). [700 kgs; Rs. 263833] Overpricing = 158.86%.

11.32 All as above (CW 2 Jn. 81). [800 kgs, Rs. 301524].

11.33 By German Remedies Ltd., from France at Rs. 412.82 per kg. (CW 30 Dc. 81). [1000 kgs; Rs. 412823] Overpricing = 153.53%.

11.34 By May and Baker India Ltd., from France at Rs.360.22 per kg. (CW 27 Ja. 81). [500 kgs; Rs.180110] Overpricing = 147.40%.

11.35 By May and Baker India Ltd., from France at Rs. 360.25 per kg. (CW 22 Sp. 81). [588 kgs; Rs. 211826]. Overpricing = 147.42%.

11.36 1. By May and Baker India Ltd., from France at Rs. 145.60 per kg. (CW 18 Jy. 81).

12. Dexamethanone
12.1 Imports

12.11 By C.E. Fulford India Ltd., from U.S.A. at Rs. 202327 per kg. (CW 22 Nv. 83).

Overpricing = 493.11%.

1. By the Fairdeal Corporation Pvt. Ltd., from Italy at Rs. 34113 per kg. (CW 17 My. 83).

2. By Rewa Pharmaceutical Laboratory, from France at Rs. 16997 per kg. (CW 4 Ja. 83).

3. By Syntho Pharma Private Ltd., from Italy at Rs. 34130 per kg (CW 13 Sp. 83).

4. By Cadila Laboratories from France at Rs. 45506.33 per kg. (CW 8 Nv. 83).

5. By Sunways Industries Pvt Ltd., from France at Rs. 34130 per kg. (CW 11 Oc. 83).

6. By Usan Pharmaceuticals Pvt. Ltd., from France at Rs. 35697 per kg. (CW 8 Mr. 83).

7. By Vikas Pharmaceuticals from France at Rs. 17849 per kg. (CW 1 Mr. 83).

8. By Magna Laboratories from Portugal at Rs. 27366 per kg. (CW 1 Mr. 83).

9. By Lupin Laboratories Pvt. Ltd., at Rs. 34113 per kg. (CW 31 My. 83).

12.2 Imports

12.21 By Wyeth Laboratories Ltd., from Holland at Rs. 42860 per kg. (CW 3 Mr. 82).

Overpricing = 32.87%
1. By Everest Chemicals India from Spain at Rs. 32257.50 per kg. (CW 2 Mr. 82).
2. By Sunways India Pvt. Ltd., from Italy at Rs. 30642 per kg. (CW 5 Ja. 82).
3. By Ragna Laboratories from Portugal at Rs. 16129 per kg. (CW 26 Ja. 82).
4. By Tuton Pharmaceuticals, from France at Rs. 33994 per kg. (CW 10 Ag. 82).
5. By Triumph Products from Italy at Rs. 33050 per kg. (CW 17 Ag. 82).

12.3 Imports

12.31 By Wyeth Laboratories Ltd., from Holland at Rs. 37588 per kg. (CW 25 Pb. 81). [1 kg; Rs. 37588]. Overpricing = 26.32%.

12.32 By Merck Sharp and Dhome of India Ltd., from France at Rs. 35239 per kg (CW 27 Ja 81) [5 kgs; Rs. 176195] Overpricing = 18.42%.

1. By Industrial Pharma from Italy at Rs. 29757 per kg. (CW 24 Mr. 81).
2. By Tuton Pharmaceuticals from France at Rs. 30540 per kg. (CW 24 Pb. 81).
3. By Nekash Pharma from Italy at Rs. 30072 per kg. (CW 4 Ag. 81).
4. By the Fairdeal Corporation Pvt. Ltd. from Italy at Rs. 30227.50 per kg. (CW 11 Ag. 81).
5. By Lyka Laboratories from Italy at Rs. 31322.50 per kg. (CW 20 Ja 81).

6. By Hindustan Tablets from France at Rs. 15662 per Kg. (CW 21 Ap. 81).

7. By West Coast Pharmaceuticals from France at Rs. 32890 per kg. (CW 24 Pb. 81) (max).

8. By Deep Sharma from France at Rs. 30540 per kg. (CW 24 Pb. 81).

9. By IPCA Laboratories Pvt. Ltd., from Italy at Rs.30473 per kg. (CW 23 Jn 81).

average = Rs.29053.89

13. Dipyridamol

13.1 Imports

13.11 By German Remedies Ltd., from W. Germany at Rs. 3446.87 per kg. (CW 7 Ap. 81) [120 kgs; Rs. 413625]. Overpricing = 180.79%.

13.12 All as above but at Rs. 3159.85 per kg. (CW 8 Sp. 81) [120 kgs; Rs. 379182] overpricing = 157.41%.

13.13 All as above but at Rs. 3159.85 per kg. (CS 12 Ag. 81) [80 kgs; Rs. 252788].

13.14 All as above but at Rs. 3982.68 per kg (CW 16 Sp. 80). Overpricing = 224.44%.

13.15 All as above but at Rs. 4144.14 per kg. (CW 14 Oc. 80) overpricing = 237.59%.

alp 1. By Natwarlal and Co., from Switzerland at Rs. 1227.56 per kg. (CW 5 Oc. 82).
2. By Micro Laboratories Pvt. Ltd., from W. Germany at Rs. 1253 per kg (CW 6 Jn 81).

3. By the same company from China at Rs. 1159.44 per kg (CW 6 Oc. 81).

4. By American Products Company Ltd., from Italy at Rs. 1327.68 per kg. (CW 2 Ag. 83). (max).

5. By Natwarlal and Co., from Switzerland at Rs. 1208.90 per kg (CW 29 Nv. 83). average = 1235.32

14. **Dydrogesterone**

14.1 **Imports**

14.11 By Duphar Interfran Ltd., from Holland at Rs. 48544.25 per kg. (CW 24 Jn. 80).

Overpricing = 4632.92%.

alp 1. All as above but at Rs. 1025.24 per kg. (CW 9 Dc. 80).

15. **Ephedrine**

15.1 **Imports**

15.11 By Indian Schering Ltd., from W. Germany at Rs. 329.81 per kg. (CS 30 Jy. 80).

Overpricing = 45.12%

15.12 By Nicholas Laboratories from W. Germany at Rs. 363.74 per kg. (CS 31 Dc 80).

Overpricing = 60.05%.

alp 1. By Mercury Pharma Industries from China at Rs. 227.27 per kg (CW 26 Fb. 80).
2. By Climax Chemicals from W. Germany at Rs. 247.18 (CW 15 Ja. 80).

3. By S. Stani Steel Pharma Ltd., from W. Germany at Rs. 226.79 (CW 24 Jn. 80).

15.2 Imports

15.21 By Geoffrey Manners and Co. Ltd., from W. Germany at Rs. 604.42 per kg. (CW 6 Nv. 79).
Overpricing = 152.87%.

alp 1. By Alpine Pharma from W. Germany at Rs. 239.02 per kg (CW 20 Fb. 79).

16. Ephedrine Hydrochloride

16.1 Imports

16.11 By German Remedies Ltd., from W. Germany at Rs. 10177.57 per kg. (CS 2 Dc. 81). [35 kgs; Rs. 356215]. Overpricing = 4689.22%.

alp 1. By Cadilla Laboratories from China at Rs. 212.51 per kg. (CW 12 My. 81).

2. By Warner Hindustan Ltd., from China at Rs. 213.35 per kg. (CW 4 Ag. 81).


4. By the Fairdeal Corporation Pvt. Ltd., from U.K. at Rs. 190.16 per kg. (CW 16 Jn. 81).
average = Rs. 210.09 per kg.
16.21 By May and Baker Ltd., from U.K. at Rs. 396.97 per kg. (CS 20 Fb. 80). overpricing = 85.26%.

1. By Pharma Laboratories from Holland at Rs. 214.28 per kg. (CW 14 Ag 80).
2. By Pushpam Pharmaceuticals Ltd., from W. Germany at Rs. 209.46 per kg. (CW 23 Oc. 80).
3. By British Pharmaceuticals from W. Germany at Rs. 252.21 per kg. (CW 1 Ja 80).
4. By Jayanti Oil Mills from W. Germany at Rs. 212.26 per kg. (CW 14 Ag. 80).
5. By the Oriental Medical and Surgical Stores from Yugoslavia at Rs. 210 per kg. (CS 8 Oc. 80).
6. By Ipca Laboratories Pvt. Ltd., from W. Germany at Rs. 245.24 per kg. (CS 18 Ag. 80).

17. Erythromycin

17.1 Imports

17.11 By Abbott Laboratories Ltd., from Italy at Rs. 1655.17 per kg. (CW 22 Jn. 82).
Overpricing = 184.80%.

1. By Orient Chemicals from Italy at Rs. 581.16 per kg. (CW 2 Fb. 82).

17.2 Exports

17.21 By Abbott Laboratories Ltd., to Sri Lanka at Rs. 4.47 per kg (CW 3 Fb. 81).
Underpricing = 89.74%.
17.22 All as above but at Rs. 27.51 per kg. (CW 5 My. 81). Under pricing = 36.84%

alp 1. All as above but at Rs. 43.56 per kg. (CS 4 Fb. 81)

18. Ethionamide

18.1 Imports

18.11 By Themis Pharmaceuticals Ltd., from France at Rs. 423.16 per kg. (CW 30 Oc. 79).
Overpricing = 34.19%.

alp 1. By Samarth Pharmaceuticals from Belgium at Rs. 315.35 per kg (CS 30 My 79).
2. By Neil Pharmaceuticals from Hungary at Rs. 378.92 per kg. (CW 26 Jn. 79).
3. By Themis Pharmaceuticals Ltd. from France at Rs. 340.39 per kg. (CW 5 Jn 79).

19. Ethisterone

19.1 Imports

19.11 By German Remedies Ltd., from W. Germany at Rs. 17298.20 per kg. (CW 29 Dc 81). [10 kgs; Rs. 172982]. Overpricing = 253.77%.

19.12 All as above but at Rs. 18587 per kg. (CW 8 Sp. 81) [5 kgs; 92935]. Overpricing = 280.13%.

alp 1. By M.P.I. Ethicals Pvt. Ltd., from France at Rs. 4889.60 per kg (CW 13 Ja 81).
2. All as above but at Rs. 4891.80 per kg. (CW 7 Ap 81).
3. By M.J. Exports pvt. Ltd., from W. Germany at Rs. 3116.90 per kg. (CW 3 Nv. 81).

4. By Medical Products of India Ltd., from France at Rs. 5519.40 per kg. (CW 15 Jn. 80). (max).

5. All as above but at Rs. 5440 per kg. (CW 12 Ag 80). average = Rs. 4771.54 per kg.

19.2 Imports

19.21 By German Remedies from W. Germany at Rs. 22123.87 per kg. (CW 25 Sp. 79). Overpricing = 304.41%.

19.22 All as above but at Rs. 25136.50 per kg. (CW 11 Jy. 78). Overpricing = 362.77%.


20. Fluocortisone

20.1 Imports

20.11 By German Remedies Ltd., from W. Germany at Rs. 90090 per kg [2 kgs; Rs. 180188] (W 6 Ja. 81). Overpricing = 246.20%.

1p 1. All as above but at Rs. 26022.25 per kg. (CW 6 Ja. 81) [24 kgs; Rs. 624534].

21. Folic Acid

21.1 Imports

21.11 By Abbott Laboratories India Pvt. Ltd., from Japan at Rs. 1150.65 per kg. (CS 16 Dc. 81). [20 kgs; Rs. 23013] Overpricing = 10.48%. 

220
1. By Phaṇed Pvt. ltd., from Japan at Rs. **1041.50** per kg. (CW 16 Jn. 81) (max).

2. By Pacific Exports from China at Rs. **939.70** per kg. (CW 5 My. 81).
   average = Rs. **990.60** per kg.

### 22. **Framycetin (Sulphate)**

#### 22.1 **Imports**

22.11 By Rousell Pharmaceuticals India Ltd., from France at Rs. **1724.14** per kg. (CW 14 Ap. 81) [200 kgs; Rs. **344828**] Overpricing = **785.94%**

22.12 All as above but at Rs. **2388.40** per kg [10 kgs; Rs. **23884**] (CW 3 Fb. 81) overpricing = **1127.27%**.

22.13 All as above but at Rs. **1683.63** per kg. (CS 25 Fb. 81) [200 kgs; Rs. **336727**].
   Overpricing = **765.13%**.

22.14 By Rallis India Ltd., from U.K. at Rs. **3182.50** per kg. (CW 23 Fb. 82). Overpricing = **1535.32%**.

### 23. **Frusemide**

#### 23.1 **Exports**

23.11 By Hoechst Pharmaceuticals Ltd., to Sri Lanka at Rs. **133.95** per Kg. (CS 18 Ap. 79).
   Underpricing = **92.81%**
alp 1. All as above but at Rs. 258.27 per kg. (CS 3 De. 79)

24. Furozolidine

24.1 Imports

24.11 By Smith Kline and French India Ltd., from Holland at Rs. 120.23 per kg. (CW 4 Ag. 81) [500 kgs; Rs. 60114]. Overpricing = 58.28%

24.12 All as above but at Rs. 132.39 per kg. (CS 2 De. 81). [800 kgs; Rs. 105915].
Overpricing = 74.29%.

alp 1. By Kawarlal & Co., from Japan at Rs. 75.96 per kg. (CW 7 Ap. 81).
2. By Pharmaceutical Industries Ltd., from Japan at Rs. 78.59 per kg. (CS 15 Ap. 81).
3. By Umedia Laboratories from Hongkong at Rs. 71.37 per kg. (CW 4 Ag. 81).
4. By Tuton Pharmaceuticals from Hong Kong at Rs. 79.05 per kg (CW 22 De. 81).
5. By Sugesan Overseas from W. Germany at Rs. 80.63 per kg. (CW 27 Ja 81) (max).
6. By Pharma chemicals from Singapore at Rs. 72.82 per kg. (CW 3 Fb. 81).
7. By Eyresian from Japan at Rs. 75.18 per kg (CW 3 Fb. 81).
8. By Allied Chemical & Pharmaceuticals Pvt. Ltd., from Hungary at Rs. 74.58 per kg. (CW 12 My. 81).
9. By Pure Drugs from Hungary at Rs. 74.67 per kg. (CW 12 My 81).
10. By Pharmaceutical & Chemical Industries Ltd., from Japan at Rs. 78.59 per kg (CW 14 Ap. 81).
11. By Medopharm from Japan at Rs. 75.96 per kg (CW 14 Ap. 81).
12. By Bombay Tablets manufacturing Company from Japan at Rs. 78.59 per kg. (CW 16 Jn 81)
    average = Rs. 76.33 per kg.

24.2 Imports
24.21 By Smith Kline & French India Ltd., from Holland at Rs. 137.15 per kg. (CW 26 Ag. 80).
    Overpricing = 78.37%.
24.22 All as above but at Rs. 129.87 per kg. (CW 8 Ja 80). Overpricing = 68.90%.
24.23 All as above including the price of importation (CS 26 Mr. 80) overpricing = 68.90%
24.24 All as above but at Rs. 137.20 per kg (CS 3 Sp. 80) Overpricing = 78.44%.

1. By Allansons Pvt. Ltd., from Hong Kong at Rs. 76.89 per kg. (CW 4 Nv. 80).
2. British pharmaceuticals Laboratory from Japan at Rs. 81.17 per kg. (CW 26 Pb. 80).
3. By Jagsonpal and Co., from Japan at Rs. 81.17 per kg. (CW 26 Fb. 80).

4. By Pushpam Pharmaceuticals from Japan at Rs. 92.66 per kg (CW 9 Dc. 80).

5. By Beacon Pharmaceuticals from China at Rs. 73.34 per kg. (CW 30 Dc 80).

6. By Jagsonpal & Co., from Switzerland at Rs. 92.53 per kg. (CW 4 Nv. 80).

7. By Santosh Pharmaceuticals from Japan at Rs. 80.58 per kg. (CS 30 Ja 80).

By Smith Kline & French India Ltd, from Holland at Rs. 158.25 per kg. (CW 21 AG. 79)
Overpricing = 127.04%.

1. By Euphoric Pharmaceuticals Pvt. Ltd., from Japan at Rs. 69.70 per kg. (CW 15 My 79).

2. By Alta Chemicals Laboratories from Israel at Rs. 64.36 per kg. (CW 24 Ap. 79).

3. By Mercury Pharmaceutical Industries from Japan at Rs. 70.54 per kg. (CS 13 Jn. 79).

4. By Bombay Ideal Products from Hungary at Rs. 52.29 per kg. (CW 10 Ap. 79).

5. By Tuton Pharmaceuticals from W. Germany at Rs. 75.89 per kg. (CW 21 Ag. 79).

Imports
24.41 By Smith Kline & French India Ltd., from U.K. at Rs. 75.29 per kg. (CW 18 Jy. 78).
Overpricing = 25.48%.

24.42 All as above but at Rs. 216.49 per kg (CW 13 Jn. 78). Overpricing = 260.82%.

24.43 As above but from Holland and at Rs. 77.74 per kg. (CW 24 Ja. 78). Overpricing = 29.57%.

1. By Kanchatlal V & Co., from Hungary at Rs. 60 per kg. (CW 4 Ap. 78) overpricing = 29.57%.
2. By I M Sheth from Isreal at Rs. 61.86 per kg (CS 22 Nv. 78).
3. By Kirti works from Switzerland at Rs. 57.97 per kg. (CS 22 Nv. 78).
4. By Hemmo Pharmaceuticals from Japan at Rs. 69.36 per kg. (CS 4 Ja 78).
5. By Aggarwal & Sons, from Hungary at Rs. 70 per kg. (CW 3 Ja 78).
6. By Amritsar Pharmaceutical Laboratories from Hungary at Rs. 70 per kg (CW 14 Fb. 78).
7. By Atul Pharmaceuticals from Hungary at Rs. 60.12 per kg. (CW 4 Ap. 78).
8. By Asian Chemical Works from Japan at Rs. 58.17 per kg. (CW 4 Ap. 78)
10. By Pure Pharmaceutical Products India from Hungary at Rs. 53.04 per kg. (CW 13 Jn. 78).
11. By Pushpam Pharmaceuticals Co., from Hungary at Rs. 64.98 per kg. (CW 13 Jn. 78).

25. **Hydrocortisone**

25.1 **Imports**

25.11 By Roussel Pharmaceuticals (India) Ltd., from France at Rs. 6014.37 per kg. (14 Ap. 81 CW) [8 kgs; Rs. 48115]. Overpricing = 16.39%.

alp 1. By Glaxo Laboratories Ltd., from China at Rs. 5167.62 (CW 3 Fb. 81).
2. By the Fairdeal Corporation Pvt. Ltd., from China at Rs. 5168.20 per kg. (CW 3 Fb. 81) (max).
3. All the above but at Rs. 5167.62 per kg. (CS 11 Fb. 81)
   average = Rs. 5167.81 per kg

26. **8 - Hydroxy - Quinoline**

26.1 **Imports**

26.11 By Sandoz India Ltd., from Japan at Rs. 94.63 per kg. (CW 12 My. 81) [3000 kgs; Rs. 283881].
   Overpricing = 16.75%

alp 1. By Kemwell Pvt. Ltd., from Japan at Rs. 81.05 per kg. (CW 2 Nv. 82) (max).
2. All as above but at Rs. 78.92 per kg. (CW 3 My. 83) average = Rs. 79.98 per kg.
27. **Ibuprofin**

27.1 **Imports**

27.11 By Glaxo Laboratories India Ltd., from Japan at Rs. 1104 per kg. (CW 1 Jn. 82).

Overpricing = 165.71%.

alp 1. By Eurasia from Hong Kong at Rs. 415.49 per kg. (CW 7 Sp. 82).

2. By Gajjar Standard Chemicals Ltd., from Italy at Rs. 479.26 per kg. (CW 9 Mr 82).

3. All as above but at Rs. 481.58 per kg. (CW 9 Nv. 82).

4. By Indo-Continental from Japan at Rs. 355.36 per kg. (CW 10 Ag. 82).

28. **Iodine**

28.11 By Roche Products Ltd., from Switzerland at Rs. 358.93 per kg. (CW 6 Ja 81). [2000 kgs: Rs. 717854]. Overpricing = 167.68%.

alp 1. By Pharma Chem Laboratories from Japan at Rs. 134.09 per kg. (CW 17 Ag. 82).

2. By Chemistar from Japan at Rs. 131.75 per kg. (CW 22 Dc. 81).

3. By Eskay Fine Chemicals from Japan at Rs. 134.09 per kg. (CW 28 Sp. 82).
4. By Triochem Products Pvt. Ltd., from Japan at Rs. 136.08 per kg. (CW 28 Sp. 82) (max).
   Average = Rs. 134 per kg.

28.2 **Imports**

28.21 By E. Merck India Pvt. Ltd from Switzerland at Rs. 3538.46 per kg. (CW 24 Jn. 80).
   Overpricing = 4387.01%.

29. **Isoptine HCl**

29.1 **Imports**

29.11 By Boehringer Knoll Ltd., from W. Germany at Rs. 2672.49 per kg. (CW 27 Jn. 81). [120 kgs; Rs. 320699]. Overpricing = 955.90%.

29.22 All as above but at Rs. 2756.76 per kg (CW 6 Ja 81) [240 kgs; Rs. 661622]. Overpricing = 989.19%.

29.23 All as above but at Rs. 2481.75 per kg. (CW 3 Mr. 81) [240 kgs; Rs. 595620] overpricing = 880.54%.

29.24 All as above but at Rs. 2450.21 per kg. (CW 3 Mr. 81) [120 kgs; Rs. 294025]. Overpricing = 868.08%.

29.25 All as above but at Rs. 2270.87 per kg. [120 kgs; Rs. 272505] (CS 30 Dc. 81) overpricing = 797.22%.
1. By Kosmochem Private Ltd., from W. Germany at Rs. 253.10 per kg. (CW 30 Ag. 83)

30 Melamine
30.1 Imports

30.11 By May and Baker India Ltd. from France at Rs. 145.90 per kg. [100 kgs; Rs.14590] (CW 3 Nv. 81). Overpricing = 1435.79%.

1. By Bakelite Hylam Ltd., from Japan at Rs. 9.50 per kg. (CS 20 Oc 82).

31 Methacarbamol
31.11 By Boehringer Knoll Ltd., from Switzerland at Rs. 74.60 per kg (CW 30 Oc 79).
Overpricing = 232.44%

1. By Khandelwal laboratories Ltd., from Switzerland at Rs. 22.44 per kg. (CS 30 Ag. 78).

32 Metronidazole
32.1 Imports

32.11 By May and Baker ltd., from U.K. at Rs. 987 per kg. (CS 29 Ag. 77). Overpricing = 448.39%.

1. By Seventilal Mansukhlal from France at Rs.565.58 per kg. (CW 4 Oc 83).

2. As above but from Italy at Rs. 158.25 per kg. (CW 18 Ap. 78)
33. **Neomycin Sulphate**

33.1 **Imports**

33.1.1 By Pfizer Ltd., from France at Rs. 1023.40 per kg. (CW 7 Jn. 83). Overpricing = 80.95%.

33.1.2 By Hoechst Pharmaceuticals Ltd., from W. Germany at Rs. 31159.60 per kg (CW 30 Ag. 83). Overpricing = 5409.32%.

alp 1. By Sevenilal Mansukhlal from France at Rs. 565.58 per kg (CW 4 Oc 83)

2. By Unichem laboratory ltd., from Hungary at Rs. 593.78 per kg. (CW 26 Jy 83).

33.2 **Imports**

33.2.1 By Burroughs Wellcome & Co., Pvt. Ltd., from France at Rs. 1176.37 per kg (CW 21 De 82).

33.2.2 By Pfizer Ltd., from France at Rs. 991.50 per kg. (CW 23 Nv. 82). overpricing = 93.10%

33.2.3 By Hoechst Pharmaceutical Ltd., from W. Germany at Rs. 22857.10 per kg. (CW 4 Ag. 82).

33.2.4 All as above (CS 5 My 82). Overpricing = 4351.58%.

33.2.5 By Pfizer Ltd., from France at Rs. 967.73 per kg. (CS 16 Jn 82). overpricing = 88.47%.

alp 1. By Scientific Products from France at Rs. 513.46 per kg (CW 22 Sp 81).
2. By Omex Laboratories from France at Rs. 289.67 per kg. (CW 27 Oc 81).

3. By Vilco Pharmaceuticals Pvt. Ltd., from Hong Kong at Rs. 533.30 per kg. (CW 4 My 82).

4. By Geno Pharmaceuticals Ltd from W.Germany at Rs. 578.88 per kg. (CW Jn 82).

5. By Wykem Laboratories from France at Rs. 405.44 per kg. (CW 8 Jn 82).

6. By Sun Export Corporation from U.S.A. at Rs. 392.48 per kg. (CW 2 Dc 82).

33.3 Imports

33.31 By Burroughs Wellcome & Co Ltd from France at Rs. 859.99 per kg. (CS 29 Jy 81) [155 kgs; Rs. 133298]. Overpricing = 55.78%.

33.32 By Hoechst Pharmaceuticals Ltd. from W. Germany at Rs. 2238 per kg. (CS 19 Ag. 81) [5kgs; Rs. 11190]. Overpricing = 305.40%.

33.33 By Boots & Co. India Ltd., from France at Rs. 5444.58 per kg (CW 8 Dc 81) [50 kgs; Rs. 272229]. Overpricing = 886.25%.

alp 1. By Chemo Pharma Laboratories from France at Rs. 552.05 per kg. (CW 20 Ja 81).

2. By Bajaj International Pvt Ltd., from France at Rs. 548.16 per kg. (CW 27 Ja 81).
3. By Cadilla Laboratories from U.S.A. at Rs. 591.47 per kg. (CW 13 Ja 81) (max)

4. By Associated Laboratories Ltd., from France at Rs. 570.92 per kg. (CS 16 Dc 81).

5. By Unichem Laboratories Ltd., from Hungary at Rs. 535.79 per kg. (CS 18 Nv 81).
   average = Rs. 559.68 per kg.

33.4 Imports

33.41 By Pfizer Ltd., from France at Rs. 754.87 per kg (CW 11 Mr 80) Overpricing = 24.81%

33.42 All as above but at Rs. 750.56 per kg. (CW 19 Ag 80). Overpricing = 24.10%.

alp  1. By Alembic Chemical Works Co. Ltd., from U.S.A. at Rs. 604.81 per kg. (CW 28 Oc 80).
   2. By Sun Export Corporation from France at Rs. 552.05 per kg. (CW 25 Nv 83).
   3. By Super Pharmaceutical Laboratories from France at Rs. 600 per kg. (CW 6 My 80).

33.5 Imports

33.51 By Abbott Laboratories India Ltd., from U.S.A. at Rs. 477.76 per kg. (CS 1 Ag 79).
   Overpricing = 7.97%.

33.52 By Indian Schering Ltd., from France at Rs. 497.93 per kg (CS 14 Fb. 79). Overpricing = 12.53%
33.53  By Burreughs Wellcome & Co. India Pvt. Ltd., from France at Rs. 1003.45 per kg. (CW 20 Fb. 79). Overpricing = 126.78%

33.54  By Searle India Ltd., from France at Rs. 539.42 per kg. (CW 10 Ap 79) overpricing = 21.91%.

34.  Non-Ethisterone

34.1  Imports

34.11  By German Remedies ltd., from W. Germany at Rs. 17367.90 per kg. (CW 30 Ag. 83). Overpricing = 109.35%.

34.12  All as above but at Rs. 16430.10 per kg. (CW 28 Dc 82). Overpricing = 98.05%

34.13  All as above but at Rs. 18587 per kg. (CW 8 Sp 81) [5 kgs; Rs. 92935]. Overpricing =124.05%.

35.  alp 1. By Micro Laboratories Pvt. Ltd., from Netherlands at Rs. 8296 per kg. (CW 30 Mr. 82).
2. As above but from Hungary at Rs. 8593 per kg. (max).

3. By Parke Davis India Ltd., from Hungary at Rs. 8026.63 per kg. (CW 25 Ja 83).
   average = Rs. 8305.11 per kg.

35. **Norgestrol**

35.1 **Imports**

35.11 By Wyeth Laboratories from U.S.A. at Rs. 61002 per kg. (CW 18 Nv 80). Overpricing = 97769.40%

35.12 By German Remedies Ltd from W. Germany at Rs. 192.74 per kg. (CW 25 Sp 79).
   Overpricing = 209.23%.

35.13 All as above but at Rs. 81081 per kg (CW 24 Ap 79). Overpricing = 129983.42%.

35.2 **Imports**

35.21 By German Remedies Ltd., from W. Germany at Rs. 85079.60 per kg. (CW 15 Sp. 81) [17 kgs; Rs. 1446354]. Overpricing = 22.90%.

35.22 By Wyeth Laboratories Ltd., from USA at Rs. 69225 per kg. (CW 10 Mr. 81) [1 kg; Rs. 69225].
2. All as above but at Rs. 70417.70 per kg. (CW 2 Jn. 81) [3 kgs; Rs. 211253]. (max).

3. All as above but at Rs. 69225 per kg. (CW 20 Ja. 81) [1 kg; Rs. 69225].
   average = Rs. 69622.57 per kg.

36. **Pancreatin (Sulphate)**

36.1 **Imports**

36.11 By Hoechst Pharmaceuticals ltd., from W. Germany at Rs. 248.62 per kg. (CW 8 Sp. 81) [3000 kgs; Rs. 745855]. overpricing = 179.35%.

36.12 All as above but at Rs. 270.52 per kg. (CW 21 Jy. 81). [3500 kgs; Rs. 946822].
   Overpricing = 203.95%.

36.13 All as above but at Rs. 278.74 per kg. (CW 26 My 81) [3250 kgs; Rs. 905891].
   Overpricing = 213.19%.

36.14 All as above but at Rs. 270.53 per kg (CS 12 Ag. 81) [3500 kgs; Rs. 946842].

36.15 All as above but at Rs. 262.79 per kg (CW Jy 28, 1981). [500 kgs; Rs. 131395].

36.16 By Hoechst Pharmaceuticals Ltd., from Holland at Rs. 250.66 per kg. (CW 18 Ag 81) [3250 kgs; Rs. 814628]. Overpricing = 181.64%.
36.17 By Boehringer Knoll from W. Germany at Rs. 220.75 per kg. (CW 21 Jy 81). [500 kgs; Rs. 132452].

36.18 By Rousell Pharmaceuticals (India) Ltd., from U.S.A. at Rs. 1695.59 per kg. (CW 6 Ja 81). [150 kgs; Rs. 254338]. Overpricing = 1805.16%.

alp 1. By Mercury Pharmaceutical Industries from Italy at Rs. 89 per kg. (26 My 81 CW)

2. All as above but at Rs. 89 per kg. (CW 30 Jn. 81)

3. By Unichem Laboratories ltd., from Australia at Rs. 160.38 per kg. (26 My. 81 CW) (max).

average = Rs. 112.79 per kg.

37. Calcium Pantothenate

37.1 Imports

37.11 By Roche Products Ltd from W. Germany at Rs. 122.76 per kg. (CW 16 Nv. 80).

Overpricing = 6.56%.

37.12 By Ethnor Ltd from U.K. at Rs, 143.45 per kg. (CW 8 Jn 82) overpricing = 24.52%.

alp 1. By Alembic Chemical Works Co. Ltd., from Japan at Rs. 115.20 per kg. (CW 26 Oc. 82)

2. By Bombay Pharmaceutical Products from Japan at Rs. 119.81 per kg. (CW 9 Mr. 82).

3. By Alembic Chemical Works Co. Ltd., from Japan at Rs. 121.21 per kg. (CW 5 Ja 82).
4. By Modi Pharmaceutical Drug House from Japan at Rs. 110.60 per kg. (CW 1 Jn 82).

5. By Climax Chemicals from Japan at Rs. 114.44 per kg. (CW 29 Jn 82).

6. By K. Sevantilal & Co. from Japan at Rs. 199.54 per kg. (CW 17 Ag 82)

7. By M.J. Exports Pvt. Ltd., from Japan at Rs. 112.18 per kg (CW 17 Ag 82).

8. By Bharath Tex Drugs from Japan at Rs. 110.60 per kg. (CW 21 Sp 82).

9. By Kasturi Papers, foods and chemicals Ltd. from Japan at Rs. 132.20 per kg. (CW 28 Sp 82).

10. By Sugesans Sales International Pvt. Ltd., from Japan at Rs. 121.22 per kg. (CW 5 Oc. 82)

11. By Nath Brothers Exim International Ltd., from Japan at Rs. 110.34 per kg (CW 2 Nv 82).

12. By Pharmaceutical Distributors from Japan at Rs. 98.43 per kg. (CW 24 My. 83)

37.2 Imports

37.21 By Ethnor Ltd., from U.K. at Rs. 136.21 per kg. (CW 29 Dc 81) [100 kgs; Rs. 13621].
Overpricing = 21.32%.

37.22 By Smith Kline & French India Ltd., from Japan at Rs. 144.92 per kg (CS 2 Dc 81) [50 kgs; Rs. 7246].
Overpricing = 29.08%.
1. By Unique Pharmaceutical Laboratories from Italy at Rs. 112.27 per kg. (CW 30 Jn 81)

2. By D.C.M. Pharmaceuticals from Japan at Rs. 133.12 per kg. (CW 3 Mr. 81) (max)
   average = Rs. 122.60 per kg.

Imports

37.31 By Rallis (India) Ltd., from Japan at Rs. 228.01 per kg. (CW 1 My 79) overpricing = 126.90%.

37.32 All as above but at Rs. 179.41 per kg. (CW 27 Fb. 79) overpricing = 78.53%

1. By Sarabhai Chemicals from U.K. at Rs. 100.49 per kg. (CW 5 Jn. 79).

2. By Arya Pharmaceuticals from Japan at Rs. 98.84 per kg. (CS 20, 27 Jn 79).

3. By Balbir pharmaceuticals from Japan at Rs. 91.29 per kg. (CW 20 Mr. 79).

4. By the Fairdeal corporation Pvt. Ltd., from Japan at Rs. 103.73 per kg. (CW 5 Jn 79).

5. By Sevenhilal & Bros. from Japan at Rs. 109.54 per kg. (CW 26 Jn 79).

6. By Bombay Pharmaceutical Products from Japan at Rs. 99.59 per kg. (CW 3 Jy 79).

Imports

37.41 By Rallis India Ltd., from Japan at Rs. 129.05 per kg. (CW 22 Ag. 78). Overpricing = 34.55%.
37.42 All as above but at Rs. 143.60 per kg. (CS 26 Jy 78). Overpricing = 49.72%.

37.43 By E. Merck India Pvt. Ltd., from W. Germany at Rs. 229.82 per kg. (CW 22 Ag 78).
Overpricing = 139.62%.

alp 1. By Sarabhai Chemicals Ltd., from Japan at Rs. 95.91 per kg. (CS 22 Nv 78).
2. By Boehringer Knoll Ltd., from Japan at Rs. 99.67 per kg. (CS 22 Nv 78).
3. By Pfizer Ltd., from Japan at Rs. 98.41 per kg. (CS 22 Nv 78).

38. Penthenol
38.1 Imports

38.11 By U.S. Vitamins & Co. from Switzerland at Rs. 179.31 per kg. (CW 15 Jn. 82).
Overpricing = 25.52%

alp 1. By Joy Pharmaceutical Laboratories from Japan at Rs. 142.85 per kg. (CW 5 Oc. 82).

38.2 Imports

38.21 By Glaxo Laboratories India Ltd., from Japan at Rs. 239.82 per kg (CW 2 Oc 79).
Overpricing = 81.97%.

alp 1. By Kantilal & Co. from Japan at Rs. 131.79 per kg. (CW 14 Ag. 79).
2. By A. Seventilal & Bros. from Japan at Rs. 144.47 per kg. (CW 21 Ag 79).

39. Pepsin

39.1 Imports

39.11 By Rallis India Ltd., from Italy at Rs. 268.01 per kg. (CS 31 Ag 83). Overpricing = 232.48%.

alp 1. By Rupsons Pharmaceuticals from Singapore at Rs. 80.61 per kg. (CW 23 Ag 83).
2. By Associated Laboratories Pvt. Ltd., from Israel at Rs. 90.69 per kg. (CW 23 Ag 83).

39.2 Imports

39.21 By Anglo-French Drug Co. Ltd., from Italy at Rs. 539.95 per kg (CS 10 Nv. 82).
Overpricing = 642.61%.

39.22 By Biological Evans Ltd., from Netherlands at Rs. 284.44 per kg. (CW 17 Ag. 82).
Overpricing = 291.20%.

alp 1. By Pharma chemicals from China at Rs. 72.71 per kg. (CW 14 Dc 82).

39.3 Imports

39.31 By Rallis India Ltd from Italy at Rs. 333.13 per kg. (CW 6 Oc 81) overpricing = 189.12% [250 kgs; Rs. 83282].
1. By Pharm Laboratory Distributors from Italy at Rs. 115.22 per kg. (CW 4 Ag 81)
2. By Chemo Pharmaceutical Laboratories Ltd from China at Rs. 248.45 per kg. (CW 13 Oc 81) (max).
3. By Arun & Co. from Italy at Rs. 80.47 per kg. (CW 25 Mr 80).
4. By Eva Laboratories from China at Rs. 58.44 per kg. (CW 25 Mr. 80).

39.4 Imports

39.41 By Biological Evans Ltd from Hungary at Rs. 185.34 per kg (CW 2 Oc 79). Overpricing = 162.78%.

39.42 By Hoechst Pharmaceuticals Ltd from W. Germany at Rs. 18311 per kg. (CS 13 Jn 79).
Overpricing = 25862%.

1. By New Standard Chemicals Corporation Ltd. from Hungary at Rs. 70.53 per kg. (CW 19 Jn. 79).
2. By Medlay Pharmaceuticals Pvt Ltd from Hungary at Rs. 65.90 per kg. (CW 24 Jy 79).
3. By Climax Chemicals from Italy at Rs. 81.84 per kg. (CW 26 Jn 79).
4. By Ramkrishna Pharmaceuticals from Hungary at Rs. 63.56 per kg. (CS 13 Jn. 79).
40. Phenyl Ephedrine HCL

40.1 Imports

40.11 By the Boots Co. India Ltd from W. Germany at Rs.1261.06 per kg. (CW 11 Sp 79).

Overpricing = 7.06%.

alp 1. By Tuton Pharmaceuticals from U.S.A. at Rs. 1177.90 per kg. (CW 18 Sp 79).

2. By Bombay Tablet Mfg. Co. from U.S.A. at Rs. 1199.10 per kg. (CW 8 My 79).

40.2 Imports

40.21 By Glaxo Laboratories India Ltd. from U.K. at Rs.1843.33 per kg. (CW 22 Ag. 78).

Overpricing = 60.02%.

40.22 All as above but at Rs. 1908.80 per kg (CS 1 Nv 78). overpricing = 65.71%

alp 1. By Sunways India Pvt. Ltd., from Japan at Rs. 1151.90 per kg. (CW 22 Ag. 78).

41. Piperazine Hexahydrate

41.1 Imports

41.11 By Sandoz India Ltd., from Switzerland at Rs. 11579.00 per kg (CS 19 My 80).

Overpricing = 5144.59%.
1. By State Chemicals and Pharmaceuticals Corporation of India from Sweden at Rs. 220.78 per kg. (CW 18 Mr 80).
2. By Pharmasynth Chemicals from Sweden at Rs. 369.76 per kg. (CS 30 Ja 80).

42. Prednisolone

42.1 Imports

42.11 By Hoechst Pharmaceuticals Ltd from France at Rs. 9259.30 per kg. (CW 26 Jy 83). Overpricing = 20.34%.

42.12 By Pfizer Ltd from Hungary at Rs. 8430.77 per kg. (CW 19 Ap. 83). Overpricing = 9.58%.

42.13 By Rousell Pharmaceuticals Ltd from France at Rs. 9165.50 per kg. (CW 18 Ja 83). Overpricing = 19.12%.

alp 1. By Hemo Pharmaceuticals from Switzerland at Rs. 7694.00 per kg. (CW 25 Ja 83).
2. As above but from China at Rs. 7429 per kg. (CW 1 Mr 83).
3. By Samarth Pharmaceuticals from China at Rs. 7719.20 per kg. (CW 29 Mr. 83).
4. By Tata Exports Ltd., from China at Rs. 7894.50 per kg. (CW 7 Jn. 83).
5. By Indo-Pharmaceutical Works Ltd from China at Rs. 7799.30 per kg. (CW 26 Jy 83).
6. By Indian Gum Industries Ltd. from Hong Kong at Rs. 7508.30 per kg. (CW 8 Nv 83).

42.2 Imports

42.21 By Hoechst Pharmaceuticals Ltd from France at Rs. 11331.40 per kg. (CW 7 Sp 82).
Overpricing = 36.60%.

1. By Indo-Pharmaceutical Works Ltd from Holland at Rs. 8295 per kg. (CW 9 Mr. 82).
2. By Kolco Pharmaceuticals Pvt Ltd from Hong Kong at Rs. 8295 per kg (CW 23 Fb 82).
3. By the Fairdeal Corporation Pvt Ltd from France at Rs. 8755.75 per kg. (CW 30 Mr. 82).
4. By Hico Pharmaceuticals Pvt Ltd from U.S.A. at Rs. 8275.80 per kg (CW 29 Jn 82).
5. By Gorang International from Hungary at Rs. 7816.50 per kg. (CW 10 Ag 82).
6. By Manish Pharmaceutical Works from China at Rs. 7411.27 per kg. (CW 17 Ag. 82).
7. By Sarvodaya Laboratories from W. Germany at Rs. 7942 per kg. (CW 5 Oc 82).
8. By Bath India International Pvt Ltd from U.S.A. at Rs. 7743.20 per kg. (CW 19 Oc 82).
9. By Senth India Research Institute from U.S.A. at Rs. 7743.20 per kg. (CW 19 Oc 82).
42.3 Imports

42.31 By Roussel Pharmaceuticals (I) Ltd from France at Rs. 8222.40 per kg. (CW 20 Ja 81). [Rs. 82224.00; 10 kgs]. Overpricing = 7.08%.

42.32 By Hoechst Pharmaceuticals Ltd from France at Rs.8695.67 per kg (CW 2 Jy 81).
Overpricing = 13.25% [15kg; Rs. 130435]

42.33 All as above but at Rs. 8344.33 per kg. (CW 17 Nv 81) [15 kgs; Rs. 125165]. Overpricing = 8.67%.

42.34 All as above but at Rs. 8344.33 per kg (CW 8 Dc 81) [15 kgs; 125165]. Overpricing = 8.67%.

1p

1. By Bombay Drug House Pvt Ltd from China at Rs. 7678.43 per kg. (CW 2 Jn 81).
2. By Harish Kumar and Co. from France at Rs.7618.30 per kg. (CW 12 My 81).
3. By United Pharmaceuticals India Pvt Ltd from China at Rs. 7618.20 per kg. (CW 5 My 81).
4. By Nymph Laboratories from China at Rs. 7618.25 per kg. (CW 16 Jn 81).
5. By Kanpha Laboratories from France at Rs. 8222.40 per kg (CW 17 Fb 81). (max).
6. By the Kirti Works from France at Rs. 7634.50 per kg. (CW 8 Mr 81).
7. By Supharma Laboratories from China at Rs.7899.00 per kg. (CW 24 Mr 81).
8. By Hoechst Pharmaceuticals Ltd., from France at Rs. 7016.83 per kg (CW 23 Jn 81) [18kgs; Rs. 126303]. average = Rs. 7663.24 per kg.

42.4 Imports

42.41. By Hoechst Pharmaceuticals Ltd from France at Rs. 9669.60 per kg. (CS 14 Nv 79). Overpricing = 16.52%.

alp 1. By Kantilal Manilal & Co. from Netherlands at Rs. 8298.80 per kg. (CW 27 Fb. 79).

2. By Bajaj International from Hungary at Rs. 8133 per kg (CS 13 Jn. 79).

3. By Cadilla Laboratories Pvt ltd from France at Rs. 8447.50 per kg. (CW 13 Fb. 79).

4. By Mahish Pharmaceuticals Works from France at Rs. 8299 per kg (CW 27 Fb. 79).

43. Pyridoxine HCL

43.1 Imports

43.11 By Themis Chemicals Ltd from W. Germany at Rs. 404.67 per kg (CW 2 Ag 83). Overpricing = 6.72%

43.12 By Bayer India Ltd from W. Germany at Rs. 404.68 per kg (CW 2 Ag 83). Overpricing = 6.72%.

alp 1. By Sarabhai Chemicals from Yugoslavia at Rs. 379.17 per kg. (CW 4 Oc 83).
43.2 Imports

43.21 By Pfizer Ltd from Yugoslavia at Rs. 387.16 per kg. (CW 23 Nv 82). Overpricing = 13.80%.

43.22 By Hoechst Pharmaceuticals from Yugoslavia at Rs. 396.60 per kg. (CW 9 Nv. 82).
Overpricing = 16.59%.

alp 1. By Medopharmaceuticals Pvt Ltd from W. Germany at Rs. 340.22 per kg. (CW 5 Oc 82).
2. By Aristo Pharmaceuticals Pvt Ltd from W.Germany at Rs. 300.50 per kg. (CW 16 Nv 82).
3. By Anchor Pharmaceuticals Pvt Ltd from Yugoslavia at Rs. 377.71 per kg. (CW 9 Nv. 82).
4. By Eros Pharmaceuticals from W. Germany at Rs. 349.35 per kg. (CW 3 Ag 82).

43.3 Imports

43.31 By E. Merck India Pvt Ltd from W. Germany at Rs. 391 per kg (CW 16 Jn 81) [40 kgs; Rs. 15640]
Overpricing = 7.61%.

alp 1. By Wockhardt Pvt Ltd from W. Germany at Rs.363.35 per kg (CW 20 Ja 81).

43.4 Imports

43.41 By the Anglo-French Drug Co. Ltd. from Japan at Rs. 369.64 per kg. (CW 21 Ag. 79).
Overpricing = 55.08%
43.42 By Abbott Laboratories Pvt Ltd from W. Germany at 
Rs. 345.96 per kg (CW 24 Jy 79). 
Overpricing = 45.14%.

43.43 By Biological Evans Ltd from Japan at Rs. 356.85 
per kg (CW 24 Jy 79). Overpricing = 49.71%.

43.44 By Pfizer ltd from Yugoslavia at Rs. 411.86 per 
kg (CW 26 Jn. 79). Overpricing = 72.79%.

43.45 By Merck Sharp and Dhome of India Ltd from U.S.A. 
at Rs. 333.55 per kg. (CW 19 Jn 79). 
Overpricing = 39.93%.

alp 1. By M.J. Exports pvt Ltd from W. Germany at 
Rs. 238.36 per kg. (CW 3 Jy 79).

44. Pyrithioxine (Encephadal)

44.1 Imports

44.11 By E. Merck India Pvt Ltd from Switzerland at 
Rs. 2644.80 per kg. (CW 5 My 81) [100 kgs; 
Rs. 264480]. Overpricing = 136.71%.

44.12 All as above but at Rs. 3304.58 per kg. (CW 20 
Jn. 81) [350 kgs; Rs. 1156604]. 
Overpricing = 195.79%.

44.13 As above but from Scotland at Rs. 3365.86 per kg 
(CW 9 Dc 80). Overpricing = 201.27%.
44.14 As above but from Switzerland at Rs. 3122.16 per kg (CW 22 Ag 78). Overpricing = 179.46%.

alp 1. By Kembiotic Collaborators from Denmark at Rs. 1117.20 per kg. (CW 10 Mr 81).

45 Pyrithyldone

45.1 Imports

45.11 By Roche Products ltd from Switzerland at Rs. 362.46 per kg. (CW 6 My 80). Overpricing = 316.67%.

45.12 All as above but at Rs. 380.69 per kg (CW 11 Sp 79). Overpricing = 337.62%.

alp 1. By Smith Kline & French from Holland at Rs. 86.99 per kg (CS 17 Sp 80).

46. Rifampicin

46.1 Imports

46.11 By Carter Wallace Ltd from Italy at Rs. 4341.53 per kg (CW 11 Ja 83). Overpricing = 28.57%.

alp 1. By Intercom Madras from Italy at Rs. 3376.70 per kg. (CW 11 Ja 83).

2. By Mercury Pharmaceutical Industries from Poland at Rs. 3280.28 per kg. (CW 18 Ja 83).

3. By Tamil Nadu Dadha Pharmaceuticals Ltd from Holland at Rs. 3493.86 per kg. (CW 18 Ja 83).
4. By Talento Pharmaceuticals from Italy at Rs. 3376.73 per kg. (CW 25 Ja 83).

5. By M.H. Mehta & Co. from Italy at Rs. 3376.75 per kg. (CW 8 Mr. 83).

47. **Salbutamol**

47.1 **Exports**

47.11 By Abbott Laboratories Pvt Ltd to Sri Lanka at Rs. 315.21 per kg (CW 11 Mr. 80).

Underpricing = 95.11%.

48 **Sulphadimethoxine**

48.1 **Imports**

48.11 By Roche Products Ltd from Japan at Rs. 215.52 per kg (CS 4 Ag 82). Overpricing = 41.45%.

48.12 All as above but at Rs. 236.87 per kg (CW 1 Sp, 81) [1000 kgs; Rs. 236873].
1. By Alma Laboratories from Poland at Rs. 152.36 per kg. (CW 4 Ag. 81)
2. By M/s Tablets Ltd from Japan at Rs. 184 per kg (CW 21 Oc 80).(max). Average = Rs. 168.18 per kg.

Sulphamerazine (Sulphamethyldiazine)

49.1 Imports

49.11 By Suhrid Geigy Ltd from Holland at Rs. 127.39 per kg (CW 20 Mr 79). Overpricing = 14.95%.

49.12 All as above but at Rs. 127.45 per kg. (CW 27 Fb. 79).

alp 1. By Sarabhai Chemicals Ltd from Poland at Rs. 110.82 per kg. [CW 13 Jn 78].
2. By Alembic Chemical Works from Poland at Rs. 96.58 per kg. (CW 4 Ap 78).
3. By Western Chemicals from Yugoslavia at Rs. 110.92 per kg. (CW 1 Ag 78).
4. By Alembic Chemical Works from Denmark at Rs. 103.90 per kg. (CW 2 Sp. 80).

Sulphamethoxazole

50.1 Imports

50.11 By Burroughs Wellcome Co. Ltd from Japan at Rs. 275.64 per kg (CW 20 Fb 79).
Overpricing = 8.23%.
50.12 All as above but at Rs. 274.67 per kg. (CW 24 Ap. 79). Overpricing = 7.85%.

1. By D.W.D. Pharmaceuticals from U.K. at Rs. 254.69 per kg. (CW 26 Jn 79).
2. By Biddle Sawyer Pvt ltd from Japan at Rs. 244.67 per kg. (CW 27 Fb. 79).
3. By Chemical Industries & Pharmaceutical Laboratories from Holland at Rs. 260.09 per kg. (CW 20 Mr. 79).

50.2 **Exports**

50.21 By Duphar Interfran Ltd to Mauritius at Rs. 18.42 per kg (CS 12 Sp 79). Underpricing = 87.71%.

1. By German Remedies Ltd. to W. Germany at Rs. 149.92 per kg. (CW 2 Oc 79).
2. All as above but at Rs. 144.07 per kg. (CW 24 Ap. 79).

51. **Sulphamethoxy Pyridazine**

51.1 **Imports**

51.11 By Parke Davis India Ltd from W. Germany at Rs. 160.38 per kg. (CW 4 Ag 81). [80 kgs; Rs. 12830.4]. Overpricing = 8.11%.

1. By PTS Laboratories from China at Rs. 148.35 per kg. (CW 28 Jy 81).
52. **Tetracycline (HCL)**

52.1 **Exports**

52.11 By Warner Hindustan Ltd to Subang at Rs. 211.86 per kg. (CW 18 Oc 83). Underpricing = 16.10%.

alp 1. By Unichem Laboratories to Kuala Lumpur at Rs. 252.51 per kg. (CW 18 Oc 83).

   2. By Bharatiya Agro Industries to Lagos at Rs. 481.73 per kg. (CW 18 Oc. 83).

52.2 **Exports**

52.21 By Cynamid India Ltd to Sri Lanka at Rs. 86.07 per kg (CW 6 Ja 81). Underpricing = 65.52%.

52.22 By Hoechst Pharmaceuticals to Sri Lanka at Rs. 107.36 per kg. (CW 11 Ag 81).

52.23 All as above but at Rs. 100.63 per kg (CS 17 Sp. 80). Underpricing = 59.68%.

alp 1. By Sarabhai International to Kuwait at Rs. 249.60 per kg. (CW 23 Sp. 80).

   2. As above but to Bahrain at Rs. 227 per kg. (CW 9 Dc 80).

52.3 **Exports**

52.31 By Cynamid India Ltd to Sri Lanka at Rs. 53.04 per kg (CW 14 Ag 79). Underpricing = 77.85%.
52.32 All as above but at Rs. 28.90 per kg (CW 22 My 79). Underpricing = 87.93%.

52.33 All as above but at Rs. 28.89 per kg (CS 25 Jy 79). Underpricing = 87.93%.

alp 1. By State Chemical & Pharmaceutical Corporation of India to Italy at Rs. 239.48 per kg. (CS 25 JY 79).

2. By Sarabhai International ltd, to Aden at Rs. 62.57 per kg. (CS 28 Mr 79).

52.4 Imports

52.41 By Hoechst Pharmaceuticals ltd. from U.K. at Rs. 312.61 per kg. (CW 29 My, 79).
Overpricing = 23.88%.

alp 1. By Greaves International Ltd from Italy at Rs. 257.44 per kg. (CW 27 Mr 79).

2. By Sarabhai International from Italy at Rs.257.44 per kg. (CW 27 Mr. 79).

3. By Paville Fashions Pvt Ltd from W. Germany at Rs. 248.08 per kg. (CW 13 Mr 79).

4. By Pure Drugs India Ltd from China at Rs. 269.94 per kg. (CW 4 Dc 79).

5. By Unique Chemicals from China at Rs. 259.47 per kg. (CS 5 Sp 79).

6. By Greaves International from Italy at Rs. 104.28 per kg. (CS 30 My 79).
53. **Theo Phylline**

53.1 **Imports**

53.11 By Warner Hindustan Ltd from W. Germany at Rs. 123.14 per kg. (CW 29 Jn 82).

Overpricing = 21.66%.

1. By Omega Pharmaceuticals from W. Germany at Rs. **101.22** per kg. (CW 18 My 82).
2. By Kantilal Manilal & Co. from China at Rs. 77.86 per kg. (CW 23 Nv. 82).
3. By Mehta Pharmaceutical Industries from China at Rs. 87.82 per kg; and at Rs. 77.43 per kg. (CW 16 Nv 82).
4. By Eros Pharmaceuticals from China at Rs. 80.26 per kg. (CW 5 Oc 82).
5. By Overseas Pharmaceuticals Pvt Ltd from Singapore at Rs. 75.54 per kg. (CW 28 Sp 82).
6. By Croydan Chemical Works Pvt Ltd from China at Rs. 80.26 per kg (CW 21 Sp 82).
7. By Nicholas Laboratories India Pvt Ltd from W. Germany at Rs. 115.10 per kg (CW 10 Ag 82).
8. By Vico Laboratories from Hong Kong at Rs. 119.54 per kg. (CW 10 Ag 82).
9. By Franklin Laboratories India Pvt Ltd from W. Germany at Rs. 101.22 per kg (CW 18 My 82).
10. By M.P.I. Ethic Ltd from China at Rs. 89.59 per kg (CW 13 Sp 82).
11. By Mehta Pharmaceutical Industries from W. Germany at Rs. 90.06 per kg (CW 9 Mr 82).
12. By Sarvodaya Laboratories from W. Germany at Rs. 105.47 per kg (CW 23 Fb 82).
13. By Indo-Pharmaceutical Works from W. Germany at Rs. 105.48 per kg (CW 9 Fb 82).

53.2 Imports

53.21 By German Remedies Ltd from W. Germany at Rs. 132.72 per kg (CW 23 De 80).
Overpricing = 32.96%.

alp 1. By M.A.C. Laboratories Pvt Ltd from W. Germany at Rs. 102.83 per kg (CW 13 My 80).
2. By IPCA Laboratories Pvt Ltd from W. Germany at Rs. 115.04 per kg (CW 12 Ag 80).
3. By Bombay Tablets Mfg Co at Rs. 11.55 per kg (CW 12 Ag. 80).
4. By Cadilla Chemicals Pvt Ltd from W. Germany at Rs. 101.58 per kg (CW 30 De 80).
5. By Unique Pharmaceutical Laboratory Pvt Ltd from W. Germany at Rs. 128.38 per kg (CW 2 De 80).
6. By Contick Laboratories from France at Rs. 77.88 per kg (CW 30 Sp 80).
7. By Cadilla Chemicals Pvt Ltd from W. Germany at Rs. 92.52 per kg (CW 28 Mr 80).
53.3 Imports

53.31 By Burroughs Wellcome & Co Ltd from W. Germany at Rs. 111.54 per kg (CW 14 Ag 79).
Overpricing = 20.79%.

53.32 By German Remedies Ltd from W. Germany at Rs. 162.05 per kg (CW 29 My 79).
Overpricing = 43.02%.

alp 1. By MAC Laboratories Pvt Ltd from W. Germany at Rs. 92.34 per kg (CW 27 Mr 79).
2. By Sarvodaya Laboratories from W. Germany at Rs. 96.84 per kg (CW 10 Ap 79).
3. By Cadilla Chemicals Pvt Ltd from W. Germany at Rs. 91.67 per kg (CW 20 Mr 79).
4. By Muller & Phipps India Ltd from W. Germany at Rs. 94.59 per kg (CW 13 Mr. 79).
5. By the Fairdeal Corporation ltd from W. Germany at Rs. 91.26 per kg (CS 14 Fb 79).

54. Thiabendazole

54.1 Imports

54.11 By Merck Sharp & Dhome of India Ltd from U.S.A. at Rs. 3778.87 per kg (CW 23 Dc 80).

alp 1. By Unique Pharmaceutical Laboratory Pvt Ltd from W. Germany at Rs. 340.77 per kg (CW 2 Dc 83).
55  **Thiopentone**

55.1  **Imports**

55.1.1 By May and Baker Ltd from U.K. at Rs. 12843.75 per kg (CW 17 My 83). Overpricing = 697.75%.

**alp** 1. By Stercial Laboratories, from U.S.A. at Rs. 1610 per kg (CW 4 Oc 83).

56  **Trifluperazine**

56.1  **Imports**

56.1.1 By Smith Kline & French India Ltd from U.K. at Rs. 1426.03 per kg and Rs. 1425.14 per kg. (CW 13 Jn 78). Overpricing = 44.28% and 44.19% respectively.

**alp** 1. By Atul Pharmeceuticals from Italy at Rs. 988.40 per kg (CS 13 Jn 79).

2. By British Pharma Laboratories from Italy at Rs. 921.50 per kg (CW 1 Ag 78).

57  **Vitamin A**

57.1  **Imports**

57.1.1 By Cyanamid India Ltd from U.S.A. at Rs. 586 per kg (CW 8 Nv 83). Overpricing = 49.15%.

**alp** 1. By Sun Export Corporation from W.Germany at Rs. 392.89 per kg (CW 15 Nv 83).
57.2 Imports

57.21 By Cyanamid India Ltd from France at Rs. 895.91 per kg (CW 7 Ap 81) overpricing = 289.54%. [100 kgs; Rs. 89591].

alp 1. By Sunder Chemicals from France at Rs. 229.99 per kg (CW 19 My 81).

2. By Seamless Capsules Pvt Ltd from Holland at Rs. 272.79 per kg (CW 28 Jn 81). (max).

average = Rs. 251.39 per kg.

57.3 Imports

57.31 By Glaxo Laboratories from France at Rs. 197.44 per kg (CS 9 Jy 80). Overpricing = 34.42%.

alp 1. By Dyes Distributors India Ltd from W. Germany at Rs. 146.88 per kg (CS 13 Ag 80).

57.4 Exports

57.41 By U.S. Vitamins & Pharmaceuticals Ltd to Sri Lanka at Rs. 114.65 per kg (CW 10 Jy 79).

Underpricing = 23.57%.

alp 1. By A. Sevenilal & Bros to U.S.S.R. at Rs. 150 per kg (CW 5 Jn 79).
58. Vitamin B2

58.1 Imports

58.11 By Biological Evans Ltd from Switzerland at Rs. 314.84 per kg (CS 10 Sp 80). Overpricing = 12.31%.

alp 1. By Sun Export Corporation from Japan at Rs. 280.17 per kg (CW 13 Oc 81).

59. Vitamin C

59.1 Imports

59.11 By Abbott Laboratories India Ltd from Denmark at Rs. 551.34 per kg (CW 24 Ap 79). Overpricing = 31.56%.

alp 1. By Sarabhai International Pvt Ltd from Japan at Rs. 419.09 per kg (CW 12 Jn 79).

2. By State Chemicals and Pharmaceuticals Corporation of India from W.Germany at Rs. 378.55 per kg. (CW 23 Dc 80).

3. By Kantilal Manilal & Co from Denmark at Rs. 389.98 per kg. (CW 3 Fb 81).

60. Vitamin B6

60.1 Imports

60.11 By UNI-UCB Ltd from W.Germany at Rs. 358.83 per kg (CW 21 Dc 82). Overpricing = 7.50%.
60.12 By E. Merck India Ltd from Switzerland at Rs. 387.84 per kg (CW 21 Dc 82).
Overpricing = 16.20%.

60.13 By Boots Co. Ltd from W. Germany at Rs. 354.28 per kg (CW 31 Ag 82). Overpricing = 6.14%.

60.14 By E. Merck India Ltd from W. Germany at Rs. 366.75 per kg (CW 4 My 82).
Overpricing = 9.88%.

60.15 By UNI-UCB Pvt Ltd from Japan at Rs. 368.91 per kg (CW 5 Ja 82). Overpricing = 10.52%.

60.16 By E. Merck India Ltd from Japan at Rs. 378.21 per kg (CS 12 My 82). Overpricing = 13.31%.

alp 1. By Bijal Enterprises from Japan at Rs. 333.78 per kg (CS 18 My 82).
2. By E. Merck India Ltd from Japan at Rs. 339.94 per kg (CS 25 Ag 82).
3. By Biological Evans Ltd from Japan at Rs. 331.80 per kg. (CS 16 Jn 82).

60.2 Imports

60.21 By Boehringer Knoll Ltd from Japan at Rs. 453.24 per kg (CW 29 Ag 78). Overpricing = 17.03%.

alp 1. By BMPE Drugs Ltd from Holland at Rs. 387.28 per kg (CW 6 Mr 79).
2. By Unichem Laboratories Ltd from Japan at Rs. 370.08 per kg (CS 24 Ja 79).

3. Bombay Pharmaceutical Products from China at Rs. 411.63 per kg (CW 22 Ag 78).

4. By Medinex Laboratories from Czechoslovakia at Rs. 353.98 per kg (CW 13 Fb 79).

5. By Indo-Pharmaceutical Works from W.Germany at Rs. 337.90 per kg (CW 27 Fb. 79).

6. By Smith Stanistreet & Co. Ltd from Denmark at Rs. 426.78 per kg (CW 27 Fb. 79).

7. By BMPE Drugs Pvt ltd from W.Germany at Rs. 387.28 per kg (CW 6 Mr 79).

8. By Liberty Pharmaceuticals Pvt Ltd from W.Germany at Rs. 434.88 per kg (CW 6 Mr 79).

9. By BHPC Drugs Ltd from Holland at Rs. 428.46 per kg (CW 20 Mr 79).

61. **Vitamin B-12**

61.1 **Imports**

61.11 By Abbott Laboratories India Ltd from France at Rs. 55241 per kg (CS 8 Sp 82).

Overpricing = 80.62%.

alp 1. By Hemo Pharmaceuticals from U.K. at Rs. 30584 per kg. (CW 19 Oc 82).

2. All as above but at Rs. 39059.71 per kg (CW 23 FB 82).
2. By Unichem Laboratories Ltd from Japan at Rs. 370.08 per kg (CS 24 Ja 79).

3. Bombay Pharmaceutical Products from China at Rs. 411.63 per kg (CW 22 Ag 78).

4. By Medinex Laboratories from Czechoslovakia at Rs. 353.98 per kg (CW 13 Fb 79).

5. By Indo-Pharmaceutical Works from W.Germany at Rs. 337.90 per kg (CW 27 Fb. 79).

6. By Smith Stanistreet & Co. Ltd from Denmark at Rs. 426.78 per kg (CW 27 Fb. 79).

7. By BMPE Drugs Pvt ltd from W.Germany at Rs. 387.28 per kg (CW 6 Mr 79).

8. By Liberty Pharmaceuticals Pvt Ltd from W.Germany at Rs. 434.88 per kg (CW 6 Mr 79).

9. By BHPC Drugs Ltd from Holland at Rs. 428.46 per kg (CW 20 Mr 79).

61. **Vitamin B-12**

61.1 **Imports**

61.11 By Abbott Laboratories India Ltd from France at Rs. 55241 per kg (CS 8 Sp 82).

Overpricing = 80.62%.

alp 1. By Hemo Pharmaceuticals from U.K. at Rs. 30584 per kg. (CW 19 Oc 82).

2. All as above but at Rs. 39059.71 per kg (CW 23 FB 82).
3. By Cadilla Laboratories from France at Rs. 41379.50 per kg (CW 2 Nv 82).

61.2 Imports

61.21 By glaxo Laboratories India Ltd from U.K. at Rs. 59148 per kg (CS 7 Ja 81).
Overpricing = 174.66% [1kg; Rs. 59148].

alp 1. By Tamil Nadu Dadha Pharmaceuticals Ltd from France at Rs. 21535 per kg (CW, 10 Mr 81).
2. By South India Research Institute Pvt Ltd from France at Rs. 39154 per kg (CW 7 Ap 81) (max).
3. By Dyes Distribution India Ltd from U.K. at Rs.12247.67 per kg (CW 3 Nv 81).
Average = Rs. 24312.22 per kg.

62. Vitamin C

62.1 Imports

62.11 By the Boots Co. India Ltd from W.Germany at Rs. 95.09 per kg (CW 18 Sp 79).
Overpricing = 21.52%.

alp 1. By Alpa Textiles Pvt Ltd from Yugoslavia at Rs. 78.25 per kg (CW 23 Oc 79).
2. By Tata Exports Ltd from W.Germany at Rs. 33.84 per kg (CW 23 Oc 79).
3. By Pransukhlal & Co. Pvt Ltd from Yugoslavia at Rs. 78.25 per kg (CW 30 Oc 79).
Notes.

1. The information source and the date of publication are indicated within brackets.

2. Base refers to the arm's length price used as a base for comparing with the particular TNC invoice in estimating transfer prices. The base arm's length price for each product appears first in order of the arm's length prices given and is underlined.

3. The term overpricing is used for overinvoicing of imports.

4. The details of the invoices are given within the brackets[ ], where the invoices have been used in preparing the aggregative estimates for 1981.

5. Maximum of the given arm's length prices.

6. Average of the given arm's length prices.

7. The term underpricing is used for underinvoicing of exports.

8. For list of TNCs see Chaudhary (1984) and Hathi (1975).
APPENDIX B
UNDERINVOICING OF IMPORTS

1. Ephedrine: Imported from West Germany by Warner Hindustan Ltd at Rs. 141.44 per kg (CS 16 Jn 82).

1.a arm's length price: Imported from Czechoslovakia by Bombay Drug House Pvt Ltd at Rs. 250 per kg. (CW 4 My 82).

2. Neomycin (Sulphate): Imported from France by Searle India Ltd., at Rs. 109.28 per kg. (CS 10 Fb 82).

2.a arm's length price: Imported from France by Scientific Products at Rs. 513.46 per kg. (CW 22 Sp 81).

3. Norgestrol: Imported from W. Germany by German Remedies ltd., at Rs. 19441.17 per kg. (CW 2 Nv 82).

3.a arm's length price: Imported from U.S.A. by Wyeth laboratories Ltd at Rs. 81474.75 per kg (CW 9 Fb 82).

4. Prednisolone: Imported from France by Roussel Pharmaceuticals Ltd at Rs. 228.87 (CW 30 Nv 82).

4.a arm's length price: Imported from Holland by Indo-Pharmaceutical Works Ltd., at Rs. 8295 per kg (CW 9 Mr 82).

5. Pyridoxine Hydrochloride: Imported from Belgium by Roche Products Ltd., at Rs. 192.78 per kg (CS 16 Jn 82).

5.a arm's length price: Imported from W. Germany by Medopharmaceuticals at Rs. 340.22 per kg 9CW 5 Oc 82).
APPENDIX C

LIST OF TRANSNATIONAL CORPORATIONS FOR WHICH WE HAVE TRANSFER PRICING EVIDENCE

1. Wander Ltd.
2. Burroughs Wellcome & Co.
3. German Remedies Ltd
4. Merck Sharp and Dhome of India Ltd
5. Carter Wallace Ltd
6. Hoechst Pharmaceuticals Ltd
7. Parke Davis India Ltd
8. Bayer India Ltd
9. Boehringer Knoll Ltd
10. Anglo-French Drug Co. Ltd
11. C.E. Fulford Pvt Ltd
12. Rallis India Ltd
13. Pfizer Ltd
15. May and Baker India Ltd
16. Wyeth Laboratories Ltd
17. Duphar Interfran Ltd
18. Indian Schering Ltd
19. Nicholas Laboratories ltd
20. Abbott Laboratories Ltd
21. Themis Pharmaceuticals Ltd
22. Roussel Pharmaceuticals India Ltd
23. Smith Kline and French India Ltd
24. Sandoz India Ltd
25. Glaxo Laboratories India Ltd
26. Roche Products Ltd
27. E. Merck India Pvt Ltd
28. Boots Co. India Ltd
29. Searle India Ltd
30. Ethnor Ltd
31. Biological Evans Ltd
32. Themis Chemicals Ltd
33. Suhrid Geigy Ltd
34. Warner Hindustan Ltd
35. Cyanamid India Ltd
36. UNI-UCB Ltd