

GENERAL EXEMPTION NO. 7

Exemption to all excisable goods sent as exhibits in any international trade fair or exhibition or sent abroad for demonstration or carrying out tests or trials:

Notifn. 263/79-CE., dt. 22.9.1979 as amended by Notfn. Nos. 213/87 and 35/01]

In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts all excisable goods sent abroad as exhibits in any International Trade Fair or Exhibition, or sent abroad for the purposes of demonstration or for carrying out tests or for trials from the whole of the duty of excise leviable thereon subject to the condition that the procedure prescribed under Rule 19 of the Central Excise No.2 Rules, 2001 is followed in respect of such goods.