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The Rajasthan Excise Act, 1950

Section 71 - Exemption

1) Nothing in the foregoing provisions of this Act applies to the import, manufacture, possession, sale or supply of any bonafide medicated article for medicinal purposes by medical practitioners, chemists, druggists, apothecaries or keepers of dispensaries, except in so far as the Government may by notification in the 1[Official Gazette] so direct. 2 [(2) Where in the opinion of the] 3[State Government] reasonable grounds exist for doing so, the 3[State Government] may, by like notification and subject to such conditions and restrictions as it may impose, exempt any person or class of persons or any excisable article from all or any of the provisions of this act or of the rules made thereunder either 4[throughout the territories to which this Act extends] or in any specified part thereof or for any specified period or occasion. (3) every notification issued by the State Government under sub-section (1) or sub-section (2) shall be laid before the House of State Legislature at the session thereof next following and shall be liable to be rescinded or modified by a resolution of that House.