

Source: sooperkanoon.com/act/30142

Research and Development Cess Act, 1986

Section 7 - Power of Central Government to Exempt

Notwithstanding anything contained in this Act, if the Central Government is satisfied that it is necessary or expedient so to do in the public interest, it may, by notification in the Official Gazette and subject to such conditions, if any, as may be specified therein, exempt any industrial concern from the payment of the cess payable under this Act for the import of such technology as may be specified in such notification.
