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Central Excise Act, 1944

Section 2A - References of Certain Expressions

1[2A. References of certain expressions

In this Act, save as otherwise expressly provided and unless the context otherwise requires, references to the expressions "duty", "duties", "duty of excise" and "duties of excise" shall be construed to include a reference to "Central Value Added Tax (CENVAT)".

1. Inserted by Act 10 of 2000, section 91 (w.e.f. 12-5-2000).
