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Finance Act 2008

Section 78 - Amendment of Section 2

In section 2 of the Central Excise Act, 1944(1 of 1944) (hereinafter referred to as the Central Excise Act), after clause (d), the following Explanation shall be inserted, namely:--

Explanation.-- For the purposes of this clause, goods includes any article, material or substance which is capable of being bought and sold for a consideration and such goods shall be deemed to be marketable..
