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**Finance Act 2007**

**Section 137 - Definition**

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The words and expressions used in this Chapter and defined in the Central Excise Act, 1944(1 of 1944), the Customs Act, 1962(52 of 1962) or Chapter V of the Finance Act, 1994(32 of 1994), shall have the meanings respectively assigned to them in those Acts or Chapter, as the case may be.

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