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## Central Excise Tariff Act, 1985

### Section 4 - Consequential Amendments of and Construction of References

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#### 4. Consequential amendments of and construction of references.

Consequential amendments of, and construction of references to the First Schedule to Act 1 of 1944. In the Central Excise Act, 1944,

(a) for the words "First Schedule", wherever they occur, the words and figures "Schedule to the Central Excise Tariff Act, 1985" shall be substituted;

(b) in section 2, for clause (f), the following clause shall be substituted; namely :-

'(f) "manufacture" includes any process,-

(i) incidental or ancillary to the completion of a manufactured product; and

(ii) which is specified in relation to any goods in the Section or Chapter Notes of the Schedule to the Central Excise Tariff Act, 1985 as amounting to manufacture,

and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account;'

(c) the First Schedule shall be omitted.

(2) Any reference to the expression "First Schedule to the Central Excise Act, 1944 (1 of 1944)" in any Central Act shall, on and after the commencement of this Act, be construed as a reference to the Schedule to this Act.

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