

Finance Act, 2003

Section 135 - Amendment of Section 2

In section 2 of the Central Excise Act, 1944(1 of 1944) (hereinafter referred to as the Central Excise Act),-

(a) in clause (aa), for the words and brackets "Gold (Control)", the words "Service Tax" shall be substituted;

(b) in clause (f), for sub-clause (iii), the following sub-clause shall be substituted, namely:-

"(iii) which, in relation to the goods specified in the Third Schedule, involves packing or repacking of such goods in a unit container or labelling or re-labelling of containers including the declaration or alteration of retail sale price on it or adoption of any other treatment on the goods to render the product marketable to the consumer,".
