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Central Excise Act, 1944

Preamble 1 - Central Excise Act, 1944

. (3) For the purpose of this section, - (a) "assessee" means the person who is liable to pay the duty of excise under this Act and includes his agent; (b) persons shall be deemed to be "related" if - (i) they are inter-connected undertakings; (ii) they are relatives; (iii) amongst them the buyer is a relative and a distributor of the assessee, or a sub -distributor of such distributor; or (iv) they are so associated that they have interest, directly or indirectly, in the business of each other. Explanation. - In this clause - (i) "inter-connected undertakings" shall have the meaning assigned to it in clause (g) of