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Finance Act, 2000

Section 91 - INSERTION OF NEW SECTION 2-A In the Central Excise Act, 1944

1 of 1944) (hereinafter referred to as the Central Excise Act), after Section 2, the following section shall be inserted, namely : "2-A. References of certain expressions."In this Act, save as otherwise expressly provided and unless the context otherwise requires, references to the expressions "duty", "duties", "duty of excise" and "duties of excise" shall be construed to include a reference to "Central Value Added Tax (CENVAT)".'