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Finance Act, 2002

Section 132 - AMENDMENT OF SECTION 2 -In theCentral Excise Act, 1944

1 of 1944) (hereinafter referred to as the Central Excise Act), in Section 2-, in clause (f),- (i) in sub-clause (ii), for the word "manufacture," the words "manufacture; or" shall be substituted; (ii) after sub-clause (ii), the following sub-clause shall be inserted, namely:- "(iii) which is specified in relation to any goods by the Central Government, by notification in the Official Gazette, as amounting to manufacture,".