

Source: [sooperkanoon.com/act/440991](http://sooperkanoon.com/act/440991)

**Finance Act, 2002**

**Section 76C - Establishment and control**

(1) The Central Government may make rules specifying the requirements relating to goods or class of goods admissible to a special economic zone, the nature of operations to which such goods or class of goods may be subjected to, the conditions to be fulfilled and the procedures to be followed in this regard. (2) The Board may specify, in the regulations made in this behalf, arrangements for customs control in a special economic zone. (3) The proper officer shall have the right to carry out checks, at any time, on the goods kept or stored in a special economic zone.