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**Finance Act, 2002**

**Section 76H - Goods utilized within a special economic zone**

(1) The Central Government may make rules in this behalf to enumerate the cases in which goods to be utilised inside a special economic zone may be admitted free of duties of customs and lay down the requirements which shall be fulfilled. (2) Goods utilised contrary to the provisions of rules made under sub-section (1) shall be chargeable to duties of customs in the same manner as provided under clause (b) of section 76F as if they have been removed for home consumption.