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Finance Act, 2001

Section 118 - AMENDMENT OF SECTION 9A. -InSection 9-A of the Customs Tariff Act, after sub-section

2), the following shall be inserted, namely:- '(2-A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any anti-dumping duty imposed under sub-section (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred per cent export- oriented undertaking or a unit in a free trade zone or in a special economic zone. Explanation.-For the purposes of this section, the expressions "hundred per cent export-oriented undertaking", "free trade zone" and "special economic zone" shall have the meanings assigned to them in Explanation 2 to sub-section (1) of Section 3 of the Central Excise Act, 1944-(1 of 1944).'