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Customs Act, 1962

Section 128 - Appeals to Commissioner Appeals

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128. Appeals to1[Commissioner (Appeals)]

(1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a2[Commissioner of Customs] may appeal to the1[Commissioner (Appeals)]3 [within sixty days] from the date of the communication to him of such decision or order :

4[Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.]

5[(1A) The Commissioner (Appeals) may, if sufficient cause is shown at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.]

(2) Every appeal under this section, shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf.

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1. Substituted by Act 22 of 1995, section 50, for "Collector (Appeals)" (w.e.f. 26-5-1995).

2. Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).

3. Substituted by Act 14 of 2001, section 109, for "within three months" (w.e.f. 11-5-2001).

4. Substituted by Act 14 of 2001, section 109, for the proviso (w.e.f. 11-5-2001).

5. Inserted by Act 23 of 2004, section 68 (w.e.f. 10-9-2004).

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