

Customs Act, 1962

Section 129 - Appellate Tribunal

(1) The Central Government shall constitute an Appellate Tribunal to be called the Customs, Excise and 1 [Service Tax] Appellate Tribunal consisting of as many judicial and technical members as it thinks fit to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act.

2 [(2) A judicial member shall be a person who has for at least ten years held a judicial office in the territory of India or who has been a member of the 3 [Indian Legal Service] and has held a post in Grade I of that service or any equivalent or higher post for at least three years, or who has been an advocate for at least ten years.

Explanation.-- For the purposes of this sub-section,--

(i) in computing the period during which a person has held judicial office in the territory of India, there shall be included any period, after he has held any judicial office, during which the person has been an advocate or has held the office of a member of a Tribunal or any post, under the Union or a State, requiring special knowledge of law;

(ii) in computing the period during which a person has been an advocate, there shall be included any period during which the person has held a judicial office, or the office of a member of a Tribunal or any post, under the Union or a State, requiring special knowledge of law after he became an advocate.

(2A) A technical member shall be a person who has been a member of the Indian Customs and Central Excise Service, Group A, and has held the post of 4 [Commissioner of Customs] or Central Excise or any equivalent or higher post for at least three years.]

5 [(3) The Central Government shall appoint--

- (a) a person who is or has been a Judge of a High Court; or
- (b) one of the members of the Appellate Tribunal,

to be the President thereof.]

(4) The Central Government may appoint one or more members of the Appellate Tribunal to be the Vice-President, or, as the case may be, Vice-Presidents, thereof.

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(5) 7 [8 [A Vice-President]] shall exercise such of the powers and perform such of the functions of the President as may be delegated to him by the President by a general or special order in writing.

9 [(6) On ceasing to hold office, the President, Vice-President or other Member shall not be entitled to appear, act or plead before the Appellate Tribunal.]

1. Substituted by Act 32 of 2003, section 119, for "Gold (Control)" (w.e.f. 14-5-2003).

2. Substituted by Act 21 of 1984, section 39, for sub-section (2) (w.e.f. 11-5-1984).

3. Substituted by Act 32 of 2003, section 119, for "Central Legal Service" (w.e.f. 14-5-2003).

4. Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).
5. Substituted by Act 33 of 1996, section 65, for sub-section (3) (w.e.f. 28-9-1996).
6. Sub-section (4A) inserted by Act 21 of 1984, section 39 (w.e.f. 11-5-1984) and omitted by Act 32 of 2003, section 119 (w.e.f. 14-5-2003).
7. Substituted by Act 21 of 1984, section 39, for "The Vice-President" (w.e.f. 11-5-1984).
8. Substituted by Act 32 of 2003, section 119, for "The Senior Vice-President or a Vice-President" (w.e.f. 14-5-2003).
9. Inserted by the Finance Act, 2007.