Customs Act, 1962

Section 130 - Statement of Case to High Court

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(1) The 1[Commissioner of Customs] or the other party may, within sixty days of the date upon which he is served with notice of an order under section 129B 2[passed before the 1st day of July, 1999] (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment), by application in such form as may be specified by rules made in this behalf, accompanied, where the application is made by the other party, by a fee of two hundred rupees require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

> Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under subsection (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application file, within forty five days of the receipt of the notice, a memorandum of cross objections verified in such manner as may be specified by rules made in this behalf against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in subsection (1).

3[(2A) The High Court may admit an appeal after the expiry of the period of one hundred and eighty days referred to in clause (a) of sub-section (2), if it is satisfied that there was sufficient cause for not filing the same within that period.]

(3) If, on an application made under subsection (1), the Appellate Tribunal refuses to state the case of the ground that no question of law arises, the [1][Commissioner of Customs], or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Wherein the exercise of its powers under subsection (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee,

if any, paid by him shall be refunded.

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1. Substituted by Act 22 of 1995, w.e.f 26.05.1995. for the word : - "Collector of Customs"

2. Inserted by Act, 27 of 1999, w.e.f 11.05.1999.

3. Inserted by the Finance (No. 2) Act, 2009 w.e.f. 01.07.2003.