

Source: sooperkanoon.com/act/44991

Customs Act, 1962

Section 130B - Power of High Court or Supreme Court to Require Statement to Be Amended

If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.
