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Customs Act, 1962

Section 130C - Case Before High Court to Be Heard by Not Less Than Two Judges

(1) When any case has been referred to the High Court 1[under section 130, or section 130A] it shall be heard by a bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only one or more of the other judges of the High Court, and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

1. Substituted by Act 27 of 1999, w.e.f. 11.05.1999 for the words : - "under section 130"