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Customs Act, 1962

Section 130E - Appeal to Supreme Court

An appeal shall lie to the Supreme Court from-

- (a) any judgment of the High Court delivered on a reference made 1 [under section 130 or section 130A] in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or
- (b) any order passed by the Appellate Tribunal 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.

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