Customs Act, 1962

Section 131C - Definitions [Omitted]

---

1 [Omitted]

---

1. Omitted by the National Tax Tribunal Act, 2005. Prior to omission, it read as under:

"131C. Definitions.--

In this Chapter-

(a) "appointed day" means the date of coming into force of the amendments to this Act specified in Part I of the Fifth Schedule to the Finance (No. 2) Act, 1980 (44 of 1980);

(b) "High Court" means,-

(i) in relation to any State, the High Court for that State ;

(ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court ;

(iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay ;

(iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India ;

(c) "President" means the President of the Appellate Tribunal."
