

Finance Act 2008

Section 71 - Amendment of Section 129a

In section 129A of the Customs Act, in sub-section (2), the following proviso and Explanation shall be inserted at the end, namely:--

Provided that where the Committee of Commissioners of Customs differs in its opinion regarding the appeal against the order of the Commissioner (Appeals), it shall state the point or points on which it differs and make a reference to the jurisdictional Chief Commissioner of Customs who shall, after considering the facts of the order, if is of the opinion that the order passed by the Commissioner (Appeals) is not legal or proper, direct the proper officer to appeal to the Appellate Tribunal against such order.

Explanation.--For the purposes of this sub-section, jurisdictional Chief Commissioner means the Chief Commissioner of Customs having jurisdiction over the adjudicating authority in the matter..
