

Finance Act, 2003

Section 122 - Amendment of Section 130d

In section 130D of the Customs Act,--

(a) after sub-section (1), the following sub-section shall be inserted with effect from the 1st day of July, 2003, namely:-

"(1A) Where the High Court delivers a judgment in an appeal filed before it under section 130, effect shall be given to the order passed on the appeal by the proper officer on the basis of a certified copy of the judgment.";

(b) in sub-section (2), for the words "reference to the High Court or the Supreme Court", the words "reference to the High Court or an appeal to the High Court or the Supreme Court, as the case may be," shall be substituted.
