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Finance Act, 2003

Section 123 - Amendment of Section 130e

In section 130E of the Customs Act, for clause (a), the following clause shall be substituted, namely;-

"(a) any judgment of the High Court delivered-

(i) in an appeal made under section 130; or

(ii) on a reference made under section 130 by the Appellate Tribunal before the 1st day of July, 2003;

(iii) on a reference made under 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 passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or".