

Customs Act, 1962

Section 127A - DEFINITIONS In this Chapter, unless the context otherwise requires

a) "Bench" means a Bench of the Settlement Commission; (b) "case" means any proceeding under this Act or any other Act for the levy, assessment and collection of customs duty, or any proceeding by way of appeal or revision in connection with such levy, assessment or collection, which may be pending before a proper officer or the Central Government on the date on which an application under section 127B(1) is made: PROVIDED that where any appeal or application for revision has been preferred after the expiry of the period specified for the filing of such appeal or application for revision under this Act and which has not been admitted, such appeal or revision shall not be deemed to be a proceeding pending within the meaning of this clause; (c) "Chairman" means the Chairman of the Settlement Commission; (d) "Commissioner (Investigation)" means an officer of the customs or a Central Excise Officer appointed as such Commissioner to conduct inquiry or investigation for the purposes of this Chapter; (e) "Member" means a Member of the Settlement Commission and includes the Chairman and the Vice-Chairman; (f) "Settlement Commission" means the Customs and Central Excise Settlement Commission constituted under section 32 of the Central Excise Act, 1944 (1 of 1944); and (g) "Vice-Chairman" means a Vice-Chairman of the Settlement Commission.