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Customs Act, 1962

Section 128 - APPEAL TO 111[COMMISSIONER

APPEALS)] (1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a 111[Commissioner of Customs] may appeal to the 111[Commissioner (Appeals)] within three months from the date of the communication to him of such decision or order: PROVIDED that the 111[Commissioner (Appeals)] may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of three months. (2) Every appeal under this section shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf.