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Customs Act, 1962

Section 130E - APPEAL TO SUPREME COURT An appeal shall lie to the Supreme Court from

a) any judgement of the High Court delivered on a reference made 143[under section 130 or 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 the passing of the judgement, the High Court certifies to be a fit one for appeal to the Supreme Court; or (b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment.