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Customs Act, 1962

Section 131C - DEFINITIONS In this Chapter

a) "appointed day" means the date of coming into force of the amendments to this Act specified in Part I of the Fifth Schedule to the Finance (No. 2) Act, 1980 (44 of 1980) ; (b) "High Court" means, (i) in relation to any State, the High Court for that State; (ii) in relation to a Union Territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court; (iii) in relation to the Union Territory of Dadra and Nagar Haveli and Goa, 144[Daman and Diu], the High Court at Bombay; (iv) in relation to any other Union Territory, the highest court of civil appeal for the territory other than the Supreme Court of India; (c) "President" means the President of the Appellate Tribunal