Finance Act, 1979

Section 34 - DEFINITIONS - In this Chapter, unless the context otherwise requires,

a) "aircraft" means an aircraft as defined in section 2 of the Aircraft Act, 1934- , which is used (whether exclusively or not) for tlie carriage of passeragers; (b) "carrier" means the person or authority undertaking the carriage of a passenger on an international journey and includes any agent, representative or other person acting on behalf of such person or authority; (c) "customs port" and "customs airport" means, respectively, a port or an airport appointed as such under clause (a) of section 7 of the Customs Act, 1962- ; (d) "International journey", in relation to apassenger, means his journey from any customs port or customs airport on board any ship or aircraft to a place outside India; (e) "passenger" means any person boarding, at any customs port or customs airport, a ship or an aircraft for performing an international journey, but does not include- (a) a person who has arrived at such customs port or customs airport from a place outside India and is in transit through India: Provided that he continues his journey to a place outside India- (i) on board the same ship and as part of the same voyage of the ship: or (ii) by the same aircraft and the flight having the same number by, which he arrived; or (b) a person employed or engaged in any capacity on board the ship or aircraft on the business thereof; (f) "ship" means a ship used (whether exclusively or not) for the carriage of passengers.