

Finance Act 2001

Section 110 - Amendment of Section 128a

In section 128A of the Customs Act,-

(a) in sub-section (3), for the portion beginning with the words and brackets "The Commissioner (Appeals) may" and ending with the words "additional evidence, if necessary:", the following shall be substituted, namely:-

"The Commissioner (Appeals) shall, after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against:";

(b) after sub-section (4), the following sub-section shall be inserted, namely:-

"(4A) The Commissioner (Appeals) shall, where it is possible to do so, hear and decide every appeal within a period of six months from the date on which it is filed.".
