

Customs Act 1962 s 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 territories of Dadra and Nagar Haveli and Daman and Diu, the High Court at Bombay;

(iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India; (c) —President means the President of the Appellate Tribunal.