

Customs Act 1962 s 127A - Definitions

In this Chapter, unless the context otherwise requires,—

- (a) ‘Bench’ means a Bench of the Settlement Commissioner;**
- (b) ‘case’ means any proceeding under this Act or any other Act for the levy, assessment and collection of customs duty, pending before an adjudicating authority on the date on which an application under sub-section (1) of section 127B is made: Provided that when any proceeding is referred back by any court, Appellate Tribunal or any other authority, to the adjudicating authority for a fresh adjudication or decision, as the case may be, then such proceeding shall not be deemed to be a proceeding pending within the meaning of this clause;**
- (c) ‘Chairman’ means the Chairman of the Settlement Commission;**
- (d) ‘Commissioner (Investigation)’ means an officer of the customs or a Central Excise Officer appointed as such Commissioner to conduct inquiry or investigation for the purposes of this Chapter;**
- (e) ‘Member’ means a Member of the Settlement Commission and includes the Chairman and the Vice Chairman;**
- (f) ‘Settlement Commission’ means the 4[Customs, Central Excise and Service Tax Settlement Commission] constituted under section 32 of the Central Excise Act, 1944 (1 of 1944); and**
- (g) ‘Vice-Chairman’ means a Vice-Chairman of the Settlement Commission.**

