

**Customs Act 1962 s 131BA - Appeal not to be filed in certain cases**

**(1) The Board may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Principal Commissioner of Customs or Commissioner of Customs under the provisions of this Chapter.**

**(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Principal Commissioner of Customs or Commissioner of Customs has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Principal Commissioner of Customs or Commissioner of Customs from filing any appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.**

**(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Principal Commissioner of Customs or Commissioner of Customs] pursuant to the orders or instructions or directions issued under sub- section (1), no person, being a party in appeal, application, revision or reference shall contend that the Principal Commissioner of Customs or Commissioner of Customs has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.**

**(4) The Commissioner (Appeals) or the Appellate Tribunal or the court] hearing an appeal, application, revision or reference shall have regard to the circumstances under which the appeal, application, revision or reference was not filed by**

~~~~~

**the Principal Commissioner of Customs or Commissioner of Customs in pursuance of orders or instructions or directions issued under sub-section (1).**

**(5) Every order or instruction or direction issued by the Board on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.**

~~~~~