

## CHAPTER LV

### **RULES RELATING TO REFERENCES AND APPLICATIONS UNDER SECTION 130 OF THE CUSTOMS ACT, 1962 (ACT 130 OF 1962)**

**992. References to be sent to the Prothonotary and Senior Master** – All references under section 130 of the Customs Act, 1962 (hereinafter in this Chapter referred to “as the Act”) shall be forwarded to the Prothonotary and Senior Master, and shall be dealt with on the Original Side of the High Court

**993. Notice of reference to party at whose instance the reference is made** – When the Appellate Tribunal refers a case to the High Court, it shall give notice of that fact to the party at whose instance the reference has been made and shall call upon him to take such steps in the Office of the Prothonotary and Senior Master as may be necessary for bringing the reference to the final conclusion.

**994. Filing statement of case issuing notice and fixing date for the hearing** – The party at whose instance a reference has been made shall file the statement of the case in the Office of the Prothonotary and Senior Master and shall forthwith take steps to bring the reference to a final conclusion. Such party shall apply to the Prothonotary and Senior master to issue notice and to fix a date for the hearing of the reference and shall serve the notice on the opposite party. If such party fails to take such steps for two months from the receipt of the reference in the High Court, the Prothonotary and Senior Master may set down the reference on board for orders. The Court may pass such order on the reference as it may deem fit.

**995. Preparation of Paper Book** – The party at whose instance a reference has been made shall prepare the paper book which shall contain the Statement of the Case and other papers forwarded by the Appellate Tribunal. The paper book shall be typed or cyclostyled but the Prothonotary and Senior Master may on the application of any party, direct that the paper book be printed. Two copies of the paper book shall be filed in the Office of the Prothonotary and Senior Master within two months from the date of the filing of the reference in the High Court.

**996. Failure to file Paper Books** - In the event of non-compliance with the last preceding rule, the Prothonotary and Senior Master may set down the

reference on board for orders. The Court may pass such order on the reference as it may deem fit.

**997. Application under section 130 (3).** – An application under subsection (3) of section 130 of the Act shall be presented to the Prothonotary and Senior Master. Such application shall be by petition. There shall be annexed to such petition copies of the Order and Judgment, if any, of the Appellate Tribunal, and also of the relevant documents on which the applicant wants to rely in support of his application.

**998. Placing of application before the Court** – The Prothonotary and Senior Master shall place such application before the Court on a day appointed by the Chief Justice. The Court may either reject the application summarily, or order a rule *nisi* to issue to show cause why the Order applied for should not be made. The rule shall be made returnable on such date as the Court may direct.

**999. Service of rule nisi** – The rule nisi together with a copy of the application shall be served on the opposite party i.e. on the assessee or the Collector of Customs, as the case may be, at least fourteen days before the returnable date of the rule.

**1000. Time for furnishing copies of application** – On a rule nisi being issued the applicant shall furnish to the Office of the Prothonotary and Senior Master two type written or cyclostyled or printed copies of such application with all its annexures at least one week before the day fixed for the hearing of the rule.

**1001. Answer to rule nisi** – Answer to the rule *nisi* shall be made on affidavit and the same shall be filed at least four days before the returnable date of the rule *nisi*. Two copies of such affidavit shall be furnished to the Office of the Prothonotary and Senior Master.

**1002. A copy of the Court's Order and Judgment to be sent to the Appellate Tribunal** – Where the rule *nisi* is made absolute, the Prothonotary and Senior Master shall send a copy of the Court's Order and Judgment, if any, to the Appellate Tribunal.

**1003. References and applications to be heard by a bench** – All references and applications under section 130 of the Act shall be heard by a bench of not less than two Judges appointed by the Chief Justice.

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