

CUSTOMS APPLICATION (FORM) REGULATIONS, 1991

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¹1.Vide Noti. No. G.S.R. 599(E), dated September 20, 1991, published in the Gazette of India, Extra., Part II, Section 3(1), dated 24th September, 1991, p. 2. In exercise of the powers conferred by clause (aa) of sub-section (2) read with sub-section (1) of Section 157 of the Customs Act, 1962 (52 of '1962), the Central Board of Excise and Customs hereby makes the following regulations, namely :-

1. Short title and commencement :-

(1) These regulations may be called the Customs Application (Form) Regulations, 1991.

(2) They shall come into force with effect from the 20th day of September, 1991.

2. Procedure for filing form for refund :-

The application for refund shall be filed in duplicate before the Assistant Collector of Customs, having jurisdiction over the Customs port or Customs Airport or Customs warehouse where duty of Customs was paid, in form appended to these regulations.