

## Customs Act, 1962

### Section 104 - Power to Arrest

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3[(1) If an officer of customs empowered in this behalf by general or special order of the Commissioner of Customs has reason to believe that any person in India or within the Indian customs waters has committed an offence punishable under section 132 or section 133 or section 135 or section 135A or section 136, he may arrest such person and shall, as soon as may be, inform him of the grounds for such arrest.]

(2) Every person arrested under sub-section (1) shall, without unnecessary delay, be taken to a magistrate.

(3) Where an officer of customs has arrested any person under sub-section (1), he shall, for the purpose of releasing such person on bail or otherwise, have the same powers and be subject to the same provisions as the officer-in-charge of a police station has and is subject to under the 2Code of Criminal Procedure, 1898 (5 of 1898).

(4) Notwithstanding anything contained in the 2Code of Criminal Procedure, 1898 (5 of 1898), an offence under this Act shall not be cognizable.

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1. Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).

2. See now the Code of Criminal Procedure, 1973 (2 of 1974).

3. Substituted by the Taxation Laws (Amendment ) Act, 2006 for the following " (1) If an officer of customs empowered in this behalf by general or special order of the 1[Commissioner of Customs] has reason to believe that any person in India or within the Indian customs waters has been guilty of an offence punishable under section 135, he may arrest such person and shall, as soon as may be, inform him of the grounds for such arrest."