

Customs Act, 1962

Section 122 - Adjudication of Confiscations and Penalties

In every case under this Chapter in which anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged,-

(a) without limit, by a 1 [Commissioner of Customs] or a 2 [Deputy Commissioner of Customs];

3 [(b) where the value of the goods liable to confiscation does not exceed 4 5 [two lakh]] rupees by an 2 [Assistant Commissioner of Customs or Deputy Commissioner of Customs];

6 [(c) where the value of the goods liable to confiscation does not exceed 7 [ten thousand] rupees, by a Gazetted Officer of Customs lower in rank than an 2 [Assistant Commissioner of Customs or Deputy Commissioner of Customs].

-
1. Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).
 2. Substituted by Act 22 of 1995, section 50, for "Deputy Collector of Customs" (w.e.f. 26-5-1995) and again substituted by Act 27 of 1999, section 100, for "Assistant Commissioner of Customs" (w.e.f. 11-5-1999).
 3. Substituted by Act 25 of 1978, section 12, for clause (b) (w.e.f. 1-7-1978).
 4. Substituted by Act 18 of 1992, section 109, for "twenty-five thousand" (w.e.f. 14-5-1992).
 5. Substituted by Act 32 of 2003, section 118, for "fifty thousand" (w.e.f. 14-5-2003).
 6. Substituted by Act 25 of 1978, section 12, for clause (c) (w.e.f. 1-7-1978).
 7. Substituted by Act 32 of 2003, section 118, for "two thousand five hundred" (w.e.f. 14-5-2003).
-
-