

Customs Act, 1962

Section 122A - Adjudication Procedure

1[122A. Adjudication Procedure

(1) The adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.

(2) The adjudicating authority may, if sufficient cause is shown at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during the proceeding.]

1. Inserted by Act 23 of 2004, section 67 (w.e.f. 10-9-2004).
