

Customs Act, 1962

Section 124 - Issue of Show-cause Notice Before Confiscation of Goods, Etc

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person--

(a) is given a notice in 1[writing with the prior approval of the officer of customs not below the rank of a Deputy Commissioner of Customs, informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter :

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

1. Substituted for "writing informing" by the Taxation Laws (Amendment) Act, 2006.
