

Finance Act, 2012, (Central)

Section 120 - Amendment of Section 104

In section 104 of the Customs Act, for sub-section (4), the following sub-sections shall be substituted, namely:-

"(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), any offence relating to--

(a) prohibited goods; or

(b) evasion or attempted evasion of duty exceeding fifty lakh rupees, shall be cognizable.

(5) Save as otherwise provided in sub-section (4), all other offences under the Act shall be non-cognizable.

(6) Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), all offences under the Act shall be bailable."