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**Customs Act, 1962**

**Section 122 - ADJUDICATION OF CONFISCATIONS AND PENALTIES In every case under this Chapter in which anything is liable to**

a) without limit; by a 111[Commissioner of Customs] or a 122[Joint Commissioner of Customs]; 123[(b) where the value of the goods liable to confiscation does not exceed 124[fifty thousand] rupees, by an 112[Assistant Commissioner of Customs or Deputy Commissioner of Customs]: (c) where the value of the goods liable to confiscation does not exceed two thousand five hundred rupees, by a Gazetted Officer of Customs lower in rank than an 111[Assistant Commissioner of Customs.]