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Customs Act, 1962

Section 123 - BURDEN OF PROOF IN CERTAIN CASES 115[

1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be- (a) in a case where such seizure is made from the possession of any person, (i) on the person from whose possession the goods were seized; and (ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person; (b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.] (2) This section shall apply to gold 125[and manufactures thereof,] watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.