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Customs Act, 1962

Section 124 - ISSUE OF SHOW CAUSE NOTICE BEFORE CONFISCATION OF GOODS, ETC. No order confiscating any goods or imposing any penalty

a) is given a notice in writing 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.