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**Customs Act 1962 s 28BA - Provisional attachment to protect revenue in certain cases**

(1) Where, during the pendency of any proceeding under section 28 or section 28AAA or section 28B, the proper officer is of of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Principal Commissioner of Customs or Commissioner of Customs, by by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (1) or sub-section (4) of section 28 or sub-section (3) of section 28AAA or sub-section (2) of section 28B, as the case may be, in accordance with the rules made in this behalf under section 142.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1): Provided that the Principal Chief Commissioner of Customs or Chief Commissioner of Customs may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years: Provided further that where an application for settlement of case under section 127B is made to the Settlement Commission, the period commencing from the date on which such application is made and ending with the date on which an order under sub-section (1) of section 127C is made shall be excluded from the period specified in the preceding proviso.

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