

Customs Act 1962 s 127L - Bar on subsequent application for settlement in certain cases

(1) Where (i) an order of settlement provides for the imposition of a penalty on the applicant under section 127B for settlement, on the ground of concealment of particulars of his duty liability; or Explanation.—In this clause, the concealment of particulars of duty liability relates to any such concealment made from the officer of customs. (ii) after the passing of an order of settlement in relation to a case, such person is convicted of any offence under this Act in relation to that case; or (iii) the case of such person is sent back to the proper officer by the Settlement Commission under section 127-I, then such person shall not be entitled to apply for settlement under section 127B in relation to any other matter.