

Customs Act 1962 s 137 - Cognizance of offences

(1) No court shall take cognizance of any offence under section 132, section 133, section 134 or section 135 or section 135A, except with the previous sanction of the Principal Commissioner of Custom or Commissioner of Customs.

(2) No court shall take cognizance of any offence under section 136,—

(a) where the offence is alleged to have been committed by an officer of customs not lower in rank than Assistant Commissioner of Customs or Deputy Commissioner of Customs, except with the previous sanction of the Central Government;

(b) where the offence is alleged to have been committed by an officer of customs lower in rank than Assistant Commissioner of Customs or Deputy Commissioner of Customs except with the previous sanction of the Principal Commissioner of Customs or Commissioner of Customs.

(3) Any offence under this Chapter may, either before or after the institution of prosecution, be compounded by the Principal Chief Commissioner of Customs or Chief Commissioner of Customs on payment, by the person accused of the offence to the Central Government, of such compounding amount and in such manner of compounding as may be specified by rules. Provided that nothing contained in this sub-section shall apply to—

(a) a person who has been allowed to compound once in respect of any offence under sections 135 and 135A;

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**(b) a person who has been accused of committing an offence under this Act which is also an offence under any of the following Acts, namely:—**

**(i) the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985);**

**(ii) the Chemical Weapons Convention Act, 2000 (34 of 2000);**

**(iii) the Arms Act, 1959 (54 of 1959);**

**(iv) the Wild Life (Protection) Act, 1972 (53 of 1972);**

**(c) a person involved in smuggling of goods falling under any of the following, namely:—**

**(i) goods specified in the list of Special Chemicals, Organisms, Materials, Equipment and Technology in Appendix 3 to Schedule 2 (Export Policy) of ITC (HS) Classification of Export and Import Items of the Foreign Trade Policy, as amended from time to time, issued under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992);**

**(ii) goods which are specified as prohibited items for import and export in the ITC (HS) Classification of Export and Import Items of the Foreign Trade Policy, as amended from time to time, issued under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992);**

**(iii) any other goods or documents, which are likely to affect friendly relations with a foreign State or are derogatory to national honour;**

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**(d) a person who has been allowed to compound once in respect of any offence under this Chapter for goods of value exceeding rupees one crore;**

**(e) a person who has been convicted under this Act on or after the 30th day of December, 2005.**

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