

Customs Act 1962 s 122 - Adjudication of confiscations and penalties

In every case under this Chapter in which anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged,—

(a) without limit, by a Principal Commissioner of Customs or Commissioner of Customs or a Joint Commissioner of Customs;

(b) up to such limit, by such officers, as the Board may, by notification, specify;