

Jeevraj and Others

Vs

Collector of Customs and Others

Civil Appeals Nos. 778-781 of 1995

(S.C. Agarwal, M. Jagannadha Rao JJ)

29.07.1997

ORDER

1. The only question that falls for consideration in these appeals by the assessee is whether a notice under Section 124 of the Customs Act, 1962 (hereinafter referred to as "the Act") is required to be issued within the period specified under Section 110(2), as extended under the proviso, of the Act. In *Harbans Lal v. CCE and Customs* [(1993) 3 SCC 656; 1993 SCC (Cri) 983] it has been laid down that the period specified under Section 110 within which the notice regarding seizure can be given does not limit the power under Section 124 of the Act and that said section (Section 124) does not lay down any period within which the notice is required to be given. The said view is based on the earlier judgment of this Court in *Asstt. Collector of Customs v. Charan Das Malhotra*. [(1971) 1 SCC 697 : 1971 SCC (Cri) 321 : (1971) 3 SCR 802] The same view has been taken in *Chaganlal Gainmull v. CCE*. [1990 Supp SCC 527 : 1991 SCC (Cri) 149]

2. Shri C. S. Vaidyanathan, the learned Senior Counsel appearing for the appellants, has submitted that in *Charan Das Malhotra* case [(1971) 1 SCC 697 : 1971 SCC (cri) 321 : (1971) 3 SCR 802] this Court was only dealing with the provisions in Section 110 and the question of initiation of proceedings under Section 124 was not in issue in the said decision. That may be so, but still while construing the provisions of Section 110, this Court, after taking note of the provisions of Section 124, has laid down that Section 124 does not prescribe any time-limit for issue of notice. We do not find any reason to take a different view in the matter.

3. These appeals are thus fully covered by the decision of this Court in *Harbans Lal* case. [(1993) 3 SCC 656 : 1993 SCC (cri) 983] The appeals are, therefore, dismissed. No order as to costs.