UNIT III-CONFISCATION & PENALTIES

CONFISCATION OF GOODS AND CONVEYANCES AND IMPOSITION OF PENALTIES [CHAPTER XIV]

Confiscation means seizure of private property by the Government without compensation to the owner, often as a consequence of conviction for crime, or because possession or use of the property was contrary to law.

This chapter deals with confiscation of goods and conveyances and imposing penalties. The provisions are contained in sections 111 to 127.

1. CONFISCATION OF IMPROPERLY IMPORTED GOODS, ETC. [SECTION 111]

The following goods brought from a place outside India shall be liable to confiscation. They are improperly imported goods:

- any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;
- any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;
- any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;
- any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- any dutiable or prohibited goods found concealed in any manner in any conveyance;
- any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;
- any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently...
unloaded but included in the record kept under sub-section (2) of section 45;

any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;

any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;

any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

any goods which do not correspond:

in respect of value or in any other particular with the entry made under this Act or

in the case of baggage with the declaration made under section 77 in respect thereof, or

in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;

any dutiable or prohibited goods transitted with or without transhipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;

any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

any notified goods in relation to which any provisions of Chapter IVA or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.
2. CONFISCATION OF GOODS ATTEMPTED TO BE IMPROPERLY EXPORTED, ETC. [SECTION 113]

The following export goods shall be liable to confiscation. They are goods attempted to be improperly exported:

- any goods attempted to be exported by sea or air from any place other than a customs port or a customs airport appointed for the loading of such goods;
- any goods attempted to be exported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the export of such goods;
- any goods brought near the land frontier or the coast of India or near any bay, gulf, creek or tidal river for the purpose of being exported from a place other than a land customs station or a customs port appointed for the loading of such goods;
- any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- any goods found concealed in a package which is brought within the limits of a customs area for the purpose of exportation;
- any goods which are loaded or attempted to be loaded in contravention of the provisions of section 33 or section 34;
- any goods loaded or attempted to be loaded on any conveyance, or water-borne, or attempted to be water-borne for being loaded on any vessel, the eventual destination of which is a place outside India, without the permission of the proper officer;
- any goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof;
- any goods entered for exportation under claim for drawback which do not
correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75;

- any goods on which import duty has not been paid and which are entered for exportation under a claim for drawback under section 74;
- any goods cleared for exportation which are not loaded for exportation on account of any wilful act, negligence or default of the exporter, his agent or employee, or which after having been loaded for exportation are unloaded without the permission of the proper officer;
- any specified goods in relation to which any provisions of Chapter IVB or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.

3. CONFISCATION OF CONVEYANCES [SECTION 115]

A. Conveyances liable to confiscation: The following conveyances shall be liable to confiscation:

(a) any vessel which is or has been within the Indian customs waters, any aircraft which is or has been in India, or any vehicle which is or has been in a customs area, while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods;

(b) any conveyance from which the whole or any part of the goods is thrown overboard, staved or destroyed so as to prevent seizure by an officer of customs;

(c) any conveyance which having been required to stop or land under section 106 fails to do so, except for good and sufficient cause;

(d) any conveyance from which any warehoused goods cleared for exportation, or any other goods cleared for exportation under a claim for drawback, are unloaded, without the permission of the proper officer;

(e) any conveyance carrying imported goods which has entered India and is afterwards found with the whole or substantial portion of such goods missing, unless the master of the vessel or aircraft is able to account for the loss of, or deficiency in, the goods.

B. Confiscation of conveyance/animal used for smuggling: Any conveyance or animal used as a means of transport in the smuggling of any goods or in the carriage of any smuggled goods shall be liable to confiscation, unless the
PROVISIONS RELATING TO ILLEGAL IMPORT, ILLEGAL EXPORT, CONFISCATION, PENALTY AND, ALLIED PROVISIONS

owner of the conveyance or animal proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance or animal.

C. Option to pay fine in lieu of confiscation of conveyance: Where any such conveyance is used for the carriage of goods or passengers for hire, the owner of any conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine.

Maximum amount of fine: The amount of such fine shall not exceed the market price of the goods which are sought to be smuggled or the smuggled goods, as the case may be.

Meaning of market price
In this section, “market price” means market price at the date when the goods are seized.

4. CONFISCATION OF PACKAGES AND THEIR CONTENTS [SECTION 118]

(a) Confiscation of goods IMPORTED in a package: Where any goods imported in a package are liable to confiscation, the package and any other goods imported in that package shall also be liable to confiscation [Clause (a)].

(b) Confiscation of goods ATTEMPTED TO BE EXPORTED in package: Where any goods are brought in a package within the limits of a customs area for the purpose of exportation and are liable to confiscation, the package and any other goods contained therein shall also be liable to confiscation [Clause (b)].

5. CONFISCATION OF GOODS USED FOR CONCEALING SMUGGLED GOODS [SECTION 119]

As per this section, any goods* used for concealing smuggled goods shall also be liable to confiscation.

*In this section, “goods” does not include a conveyance used as a means of transport.
6. CONFISCATION OF SMUGGLED GOODS AND THEIR SALE PROCEEDS [SECTION 120-121]

These two provisions specifically relate to smuggled goods like gold etc. where there is a change in their physical form or characteristics.

(a) Change in the physical form or characteristics of smuggled goods: Smuggled goods are liable to confiscation even if after smuggling there is a change in their physical form or characteristics.

For example, if smuggled gold idols are later on made into gold ornaments, they shall still be liable to confiscation.

(b) Smuggled goods mixed with other goods in inseparable manner: Where smuggled goods are mixed with other goods in such manner that the smuggled goods cannot be separated from such other goods, the whole of the goods shall be liable to confiscation.

However, where the owner of such goods proves that he had no knowledge or reason to believe that they included any smuggled goods, only such part of the goods the value of which is equal to the value of the smuggled goods shall be liable to confiscation.

(c) Confiscation of sale-proceeds of smuggled goods: Where any smuggled goods are sold by a person having knowledge/reason to believe that the goods are smuggled goods, the sale-proceeds thereof shall be liable to confiscation.

PENALTIES ON PERSONS

The personal penalty is a heavy punishment. The entire Customs Act being in the nature of an indirect tax, no person can be penalised unless he is known to have personally committed the offence with full knowledge of the illegality of his action. However, this element of mens rea would defeat the very objective of deterrent action against persons involved in smuggling. Therefore, the persons involved in smuggling have been categorised into two, namely,

1. those directly involved in doing any act or omission which legally constitutes smuggling and

2. others, who wittingly or unwittingly get themselves involved in the various stages of smuggling.
PENAL PROVISIONS UNDER THE CUSTOMS ACT

The word ‘penalty’ means punishment under the law, i.e., such punishment as is provided in penal laws. It also means the sum payable as a punishment for a default.

7. PENALTIES IN RESPECT OF IMPROPER IMPORTATION OF GOODS, ETC. [SECTION 112]

(1) Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act,

OR

(2) Any person who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable to penalty in the following manner:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Goods</th>
<th>Maximum Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>In the case of prohibited goods</td>
<td>(a) Value of the goods or (b) ₹ 5,000, whichever is greater</td>
</tr>
</tbody>
</table>
| 2.    | In the case of dutiable goods other than prohibited goods | (a) 10% of the duty sought to be evaded on such goods or (b) ₹ 5,000, whichever is greater. Further, such penalty will be subject to the provisions of section 114A. However, where such duty as determined under section 28(8) and the interest payable thereon under
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10.30 CUSTOMS &amp; FTP</td>
<td>section 28AA is paid within 30 days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be 25% of the penalty so determined.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>In the case of goods in respect of which:- (i) Value stated in Bill of entry or (ii) in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof.</td>
<td>(a) Difference between the declared value and the value thereof or (b) ₹ 5,000, whichever is greater</td>
</tr>
<tr>
<td>4.</td>
<td>In case the goods are prohibited and value is mis-declared</td>
<td>(a) Value of the goods or (b) Difference between the declared value and the value thereof or (c) ₹ 5,000, whichever is highest.</td>
</tr>
<tr>
<td>5.</td>
<td>In case the goods are dutiable (other than prohibited goods), and the value is mis-declared</td>
<td>(a) Duty sought to be evaded on such goods or (b) Difference between the declared value and the value thereof</td>
</tr>
</tbody>
</table>
or
(c) ₹ 5,000, whichever is highest.

8. PENALTIES IN RESPECT OF ATTEMPT OF IMPROPER EXPORTATION OF GOODS, ETC.
[SECTION 114]

Improper exportation of goods, which would render such goods liable to confiscation under section 113 of the Customs Act, is liable to penalty under section 114 of the Act as under:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Goods</th>
<th>Maximum Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>In case of prohibited goods</td>
<td>(a) Three times the value of the goods declared by the exporter or (b) Three times the value as determined under the Customs Act, whichever is greater</td>
</tr>
<tr>
<td>2.</td>
<td>In case of dutiable goods, other than prohibited goods</td>
<td>(a) 10% of the duty sought to be evaded on such goods or (b) ₹ 5,000, whichever is greater</td>
</tr>
</tbody>
</table>

Further, such penalty will be subject to the provisions of section 114A. However, where such duty as determined under section 28(8) and the interest payable thereon under section 28AA is paid within 30 days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be 25% of the penalty so determined.
3. In case of any other goods

(a) Value of the goods declared by the exporter or
(b) Value as determined under the Customs Act, whichever is greater

Thus, under section 112, in each case, the minimum penalty is ₹ 5,000.

9. MANDATORY PENALTY FOR SHORT-LEVY OR NON-LEVY OF DUTY IN CERTAIN CASES [SECTION 114A]

(a) Penalty for non-levy/short levy of duty/where the interest has not been charged/paid/has been part paid or duty/interest has been erroneously refunded: In cases of non-levy or short levy of duty or where the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of:-

(i) collusion or
(ii) any wilful mis-statement or
(iii) suppression of facts

person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty.

(b) Amount of penalty: Amount of penalty shall be equal to the duty or interest so determined.

(c) Benefit of reduced penalty available if duty/interest and interest on delayed payment of duty paid within thirty days: Where such duty or interest, as the case may be, and the interest on delayed payment of duty, is paid within thirty days from the date of the communication of the order, the amount of penalty to be paid shall be reduced to 25% of the duty or interest.

However, aforementioned benefit of reduced penalty is available only if the amount of penalty so determined has also been paid within the said period of thirty days.
10.33

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(d) Increase/decrease in the amount of duty/interest payable determined:
If the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the Court, then, the duty or interest as reduced or increased, as the case may be, shall be taken into account.

(e) Benefit of reduced penalty available if increased duty/interest and interest on delayed payment of duty and 25% of consequentially increased penalty paid within thirty days: In a case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the Court, then, the benefit of reduced penalty shall be available if the amount of the duty or the interest so increased, along with the interest on delayed payment of duty, and 25% of the consequential increase in penalty have also been paid within thirty days of the communication of the order.

(f) Section 112/114 not to apply: Where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

10. USE OF FALSE AND INCORRECT MATERIAL TO BE PENALIZED [SECTION 114AA]

Section 114AA lays down that if a person knowingly or intentionally:-

- makes,
- signs or uses, or
- causes to be made,
- signed or used,
any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of the Customs Act, shall be liable to a penalty.

Maximum penalty: Penalty shall not exceed 5 times the value of goods.

11. PENALTY FOR NOT ACCOUNTING FOR GOODS [SECTION 116]

If:-

(i) any goods loaded in a conveyance for importation into India, or
(ii) any goods transshipped under the provisions of this Act or
(iii) coastal goods carried in a conveyance

are not unloaded at their place of destination in India, or if the quantity unloaded is short of the quantity to be unloaded at that destination, and

if the failure to unload or the deficiency is not accounted for to the satisfaction of the Assistant/Deputy Commissioner of Customs, the person-in-charge of the conveyance shall be liable to penalty as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>In case of</th>
<th>Amount of penalty shall not exceed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>goods loaded in a conveyance for importation into India or goods transshipped under the provisions of this Act</td>
<td>twice the amount of duty that would have been chargeable on the goods not unloaded or the deficient goods, as the case may be, had such goods been imported</td>
</tr>
<tr>
<td>2.</td>
<td>coastal goods</td>
<td>amount of export duty that would have been chargeable on the goods not unloaded or the deficient goods, as the case may be, had such goods been exported</td>
</tr>
</tbody>
</table>

12. PENALTIES FOR CONTRAVENTION, ETC., NOT EXPRESSLY MENTIONED – RESIDUAL PENALTY [SECTION 117]

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding ₹ 1,00,000.

ADJUDICATION OF CONFISCATIONS AND PENALTIES

13. ADJUDICATION OF CONFISCATION AND PENALTIES [SECTION 122]

Where anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged as under -
### PROVISIONS RELATING TO ILLEGAL IMPORT, ILLEGAL EXPORT, CONFISCATION, PENALTY AND, ALLIED PROVISIONS

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Particulars</th>
<th>Adjudicating officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Value of goods liable to confiscation ≤ ₹ 50,000</td>
<td>Gazetted Officer of Customs lower in rank than an Assistant/Deputy Commissioner of Customs</td>
</tr>
<tr>
<td>2.</td>
<td>Value of goods liable to confiscation ≤ ₹ 5,00,000</td>
<td>Assistant/Deputy Commissioner of Customs</td>
</tr>
<tr>
<td>3.</td>
<td>Without limit</td>
<td>Principal Commissioner/ Commissioner/ Joint Commissioner of Customs</td>
</tr>
</tbody>
</table>

**Mens rea:** Generally, ‘mens rea’ is not required to be proved for the imposition of penalty under the provisions of the Customs Act. The amount of penalty depends on the gravity of the offence and is to act as the deterrent for future.

### 14. ADJUDICATION PROCEDURE [SECTION 122A]

1. Section 122A provides that Adjudicating Authorities shall give an opportunity of being heard to a party in a proceeding if the party so desires.

2. The Adjudicating Authority may, if sufficient cause is shown, at any stage of proceeding, grant time, from time to time, to the parties and adjourn the hearing for reasons to be recorded in writing.

3. However, such adjournment shall not be granted for more than three times to a party during the proceeding.

### 15. BURDEN OF PROOF IN CERTAIN CASES [SECTION 123]

Where any goods to which this section applies* are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be

(a) **in a case where such seizure is made from the possession of any person**

   (i) on the person from whose possession the goods were seized; and
(ii) if any person, other than the person from whose possession the goods
were seized, claims to be the owner thereof, also on such other person;

(b) in any other case

on the person, if any, who claims to be the owner.

*This section applies to gold, and manufactures thereof, watches, and any other
class of goods which the Central Government may by notification in the Official
Gazette specify. **Central Government has specified the following classes of
goods under this section:**

(a) Silver bullion
(b) Cigarettes

Under this section, the burden of proof is on the accused and not on the
Department. It implies that where the goods notified under section 123 are
seized under reasonable belief that these are smuggled goods, the owner has
to prove that the same are not smuggled goods.

**16. ISSUE OF SHOW CAUSE NOTICE (SCN)
BEFORE CONFISCATION OF GOODS ETC.
[SECTION 124]**

No order confiscating any goods or imposing any penalty on any person shall
be made under this Chapter unless following conditions are satisfied-

(a) Issue of SCN: The owner of the goods or such person is given a notice in
writing with the prior approval of the officer of customs not below the rank of
Assistant Commissioner of Customs informing him of the grounds on which it
is proposed to confiscate the goods or to impose a penalty.

(b) Opportunity of making presentation: The owner of the goods or such
person is given an opportunity of making a representation in writing within
such reasonable time as may be specified in the notice against the grounds
of confiscation or imposition of penalty mentioned therein; and

(c) Opportunity of being heard: The owner of the goods or such person is
given a reasonable opportunity of being heard in the matter.

**Waiver of show cause notice and representation:** The notice referred to in
clause (a) and the representation referred to in clause (b) may, at the request
of the person concerned be oral.
Illustration

A Customs Officer has issued an order for confiscation of goods. However, the owner of the goods alleges that the order is not valid as no show cause notice has been issued.

Examine the situation with reference to section 124 of the Customs Act, 1962.

Answer

Section 124 of the Customs Act, 1962 provides that before confiscating goods or imposing any penalty on any person, a show cause notice [SCN] must be issued to the owner of goods giving grounds for confiscation or imposition of penalty and he should be given an opportunity to make representation and being heard. The show cause notice can be issued only with the prior approval of the officer of customs not below the rank of Assistant Commissioner of Customs. The notice and the representation, at the request of the person concerned, can be oral.

Therefore, since no show cause notice has been issued, the order of confiscation of goods is not valid.

17. OPTION TO PAY FINE IN LIEU OF CONFISCATION [SECTION 125]

Whenever confiscation of any goods is authorised by this Act, the officer adjudging it

MAY in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and

SHALL in the case of any other goods give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit.

ANALYSIS

Section 125(1) deals with two situations:-

(1) Importation or exportation of prohibited goods and
(2) Importation or exportation of any other goods

(1) Importation or exportation of prohibited goods: In case of importation or exportation of prohibited goods, where the goods were confiscated, the word used is “may”. Hence, in case of prohibited goods, it is at the discretion of the officer to release the confiscated goods.

(2) Importation or exportation of any other goods: In the case of any other goods, which are confiscated, the word used is “shall”. Thus, in case of other goods, the officer is bound to release the goods.

Meaning of redemption fine

On confiscation, goods are vested in the Central Government. Central Government can sell/auction the goods. However, the owner of the goods/the person from whom the goods are seized may be given an option to get the goods back by paying a fine. This fine is known as redemption fine

Maximum amount of fine: Without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

Maximum amount of redemption fine = MP of the goods confiscated – Duty chargeable

Liability to pay duty and charges payable on goods does not extinguish: Where any fine in lieu of confiscation of goods is imposed, the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.

Illustration

A person attempts to illegally export an antique sculpture which is banned for export. In adjudication he contends that under law the item must be released to him on fine in lieu of confiscation. The contention is not correct. The adjudicating officer in this case is not bound to accede to his request as the case falls under the category where the officer ‘may’ release the goods on payment of fine and is not bound to do so. The adjudicating officer will take a view on the matter and decide whether to release the goods or to confiscate them.

Illustration

Briefly write a note on whether an exporter who has been held guilty of exporting ‘prohibited goods’ is entitled to an option to pay fine in lieu of
Answer

As per section 125 of the Customs Act, 1962, whenever confiscation is ordered, the adjudicating officer may provide an option to the owner of the goods to pay redemption fine in lieu of confiscation if the importation or exportation of goods is prohibited. However, if importation or exportation of goods is not prohibited, the option to pay redemption fine shall be given to the owner of goods.

Therefore, an exporter guilty of exporting prohibited goods is not entitled as such to an option to pay fine in lieu of confiscation under section 125 of the Customs Act, 1962. It is at the discretion of the adjudicating officer to give or not to give such an option to the exporter guilty of exporting prohibited goods. However, the owner of the goods importing or exporting non-prohibited goods shall be entitled to such an option.

18. ON CONFISCATION, PROPERTY TO VEST IN CENTRAL GOVERNMENT [SECTION 126]

When any goods are confiscated under this Act, such goods shall thereupon vest in the Central Government. The officer adjudging confiscation shall take and hold possession of the confiscated goods.

19. AWARD OF CONFISCATION OR PENALTY BY CUSTOMS OFFICERS NOT TO INTERFERE WITH OTHER PUNISHMENTS [SECTION 127]

The award of any confiscation or penalty under this Act by an officer of customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under the provisions of Chapter XVI of this Act or under any other law.