

ii. Whether the summons issued by the DRI Officer to the respondent under Section 108 of the Customs Act, 1962 could be said to be without jurisdiction?

iii. Whether the Customs/DRI Officers are police officers and, therefore, are required to register FIR in respect of an offence under Sections 133 to 135 respectively of the Customs Act, 1962?

iv. Whether the provisions of Sections 154 to 157 respectively and 173(2) of the Code of Criminal Procedure, 1973 would apply in respect of the proceedings under the Customs Act, 1962, in view of Section 4(2) of the Code and whether in respect of the offences under Section 133 to 135 respectively of the Customs Act, 1962, the registration of the FIR is mandatory before the person concerned is arrested and produced before the Magistrate?

4. Let the matter come up for final disposal on 19.07.2023.

(NARENDRA PRASAD)
ASTT. REGISTRAR-cum-PS

(ANJU KAPOOR)
COURT MASTER (NSH)