

date of such withdrawal.

(2) Where the Commissioner General fails within a period of two months either to require the claimant to institute proceedings or himself to institute proceedings, in accordance with subsection (1), then the thing shall be released to the claimant:

Provided that if the thing is prohibited goods or restricted goods which have been imported, carried coastwise, or attempted to be exported, in contravention of any regulation relating thereto, it shall not be released to the claimant and shall become condemned.

(3) Where the Commissioner General has, in accordance with subsection (1) required the claimant to institute proceedings within a period of two months and the claimant has failed to do so, then on the expiration of that period the thing shall be condemned and shall be forfeited and may be sold or otherwise disposed of as the Commissioner General may direct.

(4) Where proceedings have been instituted in accordance with this Section, then-

- (a) if the court is satisfied that the thing was liable to forfeiture under this Act, it shall be condemned;
- (b) if the court is not so satisfied, the thing shall be released to the claimant;

Provided that the court shall not so release the thing to the claimant unless it is satisfied that the claimant is the owner thereof or, by reason of an interest therein, is entitled to the possession thereof; and if the court is not so satisfied, the thing shall be condemned as if no claim thereto had been made.

259. (1) Where anything has been seized under this Act as being liable to forfeiture, then the condemnation of the thing shall in no way be affected by the fact that an owner of the thing was in no way concerned with the act which rendered it liable to forfeiture.

Provisions relating to condemnation

(2) Where anything is condemned under this Act, then-

- (a) subject to section 275, the thing shall be forfeited and may be sold, destroyed or otherwise disposed off as the Commissioner General may think fit;
- (b) condemnation of the thing shall have effect as from the date when the liability to forfeiture arose;
- (c) condemnation shall, subject to any appeal in proceedings which resulted in condemnation, be final and, save as provided in Section 275 no application or proceedings for restoration or in retinue by any person shall lie.

(3) Where goods have been condemned and are in the possession of some authority other than the customs they shall be returned to the customs for disposal under subsection (2).

260. (1) Where anything has been seized under this Act, the Minister may, on application by the person from whom the thing was seized, whether or not such thing has been condemned, direct that it be released to the applicant upon such terms and conditions as the Minister may think fit.

(2) An application under subsection (1) shall be in writing and shall be forwarded to the Minister through the Commissioner General.

PART XVII – OBJECTIONS, APPEALS AND REVIEW OF DECISIONS

261. There is hereby established a tribunal, to be referred to as the "Customs Tribunal", for the purpose of hearing appeals under section 176 and section 212.

262. (1) The Customs Tribunal shall consist of a Chairman and not less than four but not more than six

Restoration of seizure

Establishment of Customs Tribunal

Appointment of members