November 7, 2026

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

# DRI investigations of imports: summons, searches and seizure

In a Directorate of Revenue Intelligence (DRI) investigation, DRI's officers act as customs officers under the Customs Act, 1962. They can summon you for evidence and documents, search premises and seize goods, documents or a bank account. Seized goods go back to the person they were taken from if no show cause notice follows within six months, unless extended.

OFFICERS OF THE Directorate of Revenue Intelligence (DRI) are officers of customs. Section 3 of the Customs Act, 1962 lists DRI's ranks among the classes of customs officers. Notification No. 25/2022-Customs (N.T.) gives them jurisdiction over the whole of India, each rank with the powers of the matching customs rank.

KEY FACTS

LAW
Customs Act, 1962

TARIFF
Customs Tariff Act, 1975

VALUATION
Customs Valuation Rules, 2007

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In a Directorate of Revenue Intelligence (DRI) investigation, DRI's officers act as customs officers under the Customs Act, 1962. They can summon you for evidence and documents, search premises and seize goods, documents or a bank account. Seized goods go back to the person they were taken from if no show cause notice follows within six months, unless extended.

## What is DRI, and what powers do its officers have?

Officers of the Directorate of Revenue Intelligence (DRI) are officers of customs. Section 3 of the Customs Act, 1962 lists DRI's ranks among the classes of customs officers. Notification No. 25/2022-Customs (N.T.) gives them jurisdiction over the whole of India, each rank with the powers of the matching customs rank.

DRI ranks and the customs powers they carry

| DRI rank | Customs powers it carries |
|---|---|
| (Principal) Director General | (Principal) Chief Commissioner |
| (Principal) Additional Director General | (Principal) Commissioner |
| Additional or Joint Director | Additional or Joint Commissioner |
| Deputy or Assistant Director | Deputy or Assistant Commissioner |

The table follows Notification No. 25/2022-Customs (N.T.), paragraph 1 and its Table. Their powers in an investigation come from Chapter XIII of the Act: search (section 105), summons (section 108), seizure (section 110) and arrest (section 104). For the wider law, see customs in India.

## What must you do when DRI summons you under section 108?

You must attend, in person or through an authorized agent as the officer directs, tell the truth on what you're examined about, and produce the documents asked for (section 108(3) of the Customs Act). Any gazetted customs officer can summon you. A summons can name documents or ask for every document of a kind that you hold or control.

The inquiry counts as a judicial proceeding for sections 193 and 228 of the Indian Penal Code, 1860 (section 108(4), as the Central Board of Indirect Taxes and Customs, CBIC, prints it).

An authorized representative can't stand in for you when section 108 requires you to attend personally for examination on oath or affirmation (section 146A(1)). A representative can be a relative or regular employee, a broker licensed under section 146 or a legal practitioner, among others (section 146A(2)).

CBIC's guidelines to customs field formations, copied to its directors general (Instruction No. 27/2024-Customs, November 1, 2024), ask officers to:

- seek documents by letter where they can, and give a reasonable time to appear or reply (paragraph 2.5(a) and (c));
- state the specific nature of the inquiry (paragraph 2.5(h));
- ask only for documents the investigation needs, never as a fishing inquiry, and not routinely for papers already on e-Sanchit or government portals (paragraph 2.5(j) and (k)).

## How can DRI use the statement you give?

Section 138B of the Customs Act makes a statement you sign before a gazetted customs officer relevant to prove its facts in a prosecution in two cases. Either you can't give evidence, for reasons it lists, or you testify and the court admits it in the interests of justice. It also applies outside court, so far as may be.

The first case covers a maker who is dead, can't be found or can't give evidence, is kept away by the other side, or can't be brought without unreasonable delay or expense (section 138B(1)(a)). Section 138B(2) extends the rule, so far as may be, to proceedings outside court.

Business records count too. A computer printout can be admitted without the original if the conditions in section 138C(2) are met. A certificate from a person responsible for the computer or the activity is evidence of those conditions (section 138C(4)).

## Can DRI search your office or warehouse?

Yes. An Assistant or Deputy Commissioner can search a place, or authorize another officer to, under section 105 of the Customs Act. The officer must have reason to believe that goods liable to confiscation, or documents or things useful to a proceeding, are hidden there. DRI's Deputy and Assistant Directors hold those powers under Notification No. 25/2022-Customs (N.T.).

The Code of Criminal Procedure's search rules apply, so far as may be (section 105(2)).

Once a search, a seizure or a summons under Chapter XIII has started and been told to you, you can no longer revise a bill of entry yourself (section 18A(5)(a)). Revision before that point is on the main page, under provisional assessment and revision.

## What happens when DRI seizes goods, documents or a bank account?

The proper officer can seize goods he has reason to believe are liable to confiscation (section 110 of the Customs Act). If no show cause notice under section 124 follows within six months, they're returned to whoever held them. A Principal Commissioner or Commissioner can add up to six months, with written reasons, telling you before the first six end.

Seizure and its limits

| What is seized | The rule | Source |
|---|---|---|
| Goods | If removing or storing them isn't practicable, they can stay with you on an undertaking not to deal with them without permission | Section 110(1), first proviso |
| Goods, time to the notice | Six months from the seizure, plus up to six more on written reasons. The limit stops applying once provisional release is ordered | Section 110(2) and its two provisos |
| Documents and things | Seized if useful or relevant to a proceeding. The person they were taken from may copy documents in an officer's presence | Section 110(3) and (4) |
| A bank account | Provisionally attached for up to six months with the Commissioner's approval, to protect revenue or prevent smuggling. It can be extended by up to six months, and you're told before the first period ends | Section 110(5) and its proviso |

The proper officer is the one assigned that function (section 2(34)). For seizure, that includes a DRI Intelligence Officer and every officer above that rank (Notification No. 26/2022-Customs (N.T.), serial number 6, with section 110(5) added by Notification No. 63/2025-Customs (N.T.)).

Before any confiscation or penalty, you get a written notice of the grounds, a chance to reply in writing and a reasonable chance to be heard (section 124). Confiscation and the fine in place of it are in customs show cause notices, penalties and appeals.

## Can you get seized goods released before the case is decided?

Yes, if the adjudicating authority agrees. Section 110A of the Customs Act lets it release seized goods, documents or things, or an attached bank account, before it decides the case. You give a bond with the security and conditions it sets. CBIC's Circular No. 35/2017-Customs rules out release for prohibited goods and three other kinds of case.

Circular No. 35/2017-Customs (August 16, 2017) refuses provisional release of seized imported goods in four cases (paragraph 2):

- goods prohibited under the Customs Act or any other Act;
- goods that don't meet statutory compliance requirements;
- goods specified in or notified under section 123 of the Customs Act;
- cases where the authority records in writing that release may not be in the public interest.

Where release is allowed, you give a bond for the full or estimated value of the goods (paragraph 2.1). A bank guarantee or security deposit covers the duty, a possible fine and possible penalties (paragraph 2.2). The authority may raise or lower the security for recorded reasons (paragraph 2.3). The release itself is under section 110A.

The circular also points to two High Court judgments. Under one, the authority may refuse release, with reasons, for goods liable to confiscation under section 111 or 113. Under the other, each case turns on its facts, with no blanket rule that 100% of the duty must be deposited (paragraphs 3 and 4).

## Can DRI arrest someone in a customs duty case?

Yes. Under section 104(1) of the Customs Act, an officer a Principal Commissioner or Commissioner has empowered can arrest a person he has reason to believe committed an offence under section 132, 133, 135, 135A or 136. He must tell the person the grounds as soon as may be, and take them to a magistrate without unnecessary delay.

Offences on prohibited goods or on duty evasion above ₹50 lakh are among the cognizable ones (section 104(4)). A section 135 offence on duty evasion above ₹50 lakh is non-bailable, with four other kinds listed in section 104(6); the rest are bailable (section 104(7)).

CBIC's guidelines (Circular No. 13/2022-Customs, August 16, 2022) note that the Act sets no value limit. They say arrest should happen only in exceptional situations. One example is fraudulent evasion of duty of ₹2 crore or more (guideline 2.3(d)).

## Should you pay duty while DRI is investigating?

Paying during a DRI investigation is your decision, with your counsel. CBIC tells customs field formations there may be no tax due to recover during a search or investigation (Instruction No. 27/2024-Customs, paragraph 2.6). The officer should tell you about the law on voluntary payment. Section 28 of the Customs Act sets what paying early closes.

Without collusion, wilful misstatement or suppression, paying the duty and interest before any notice, and telling the officer in writing, means no notice and no penalty for that amount (section 28(1)(b) and (2)).

After a five-year notice under section 28(4), paying the duty you accept, its interest and 15% of that duty within thirty days makes the proceedings conclusive once the officer finds it full. The offence sections, 135, 135A and 140, stay untouched (section 28(5) and (6)). Both routes are in paying to close a customs demand.

## What happens when the DRI investigation ends?

If the officer believes, with reason, that duty was short-paid or a refund or drawback wrongly allowed, he writes a report (section 110AA of the Customs Act). It goes with the documents to the proper officer who assesses that duty or allowed the refund or drawback. That officer, or one above him, acts under section 28, 28AAA or Chapter X.

A case may cover several jurisdictions. The report on duty or a refund then goes to the one with the highest amount at transfer, at a rank set by the amount (Notification No. 28/2022-Customs (N.T.), serial number 1).

Under CBIC's 2024 instruction, a customs commissionerate's commercial fraud investigation is to end as early as it can, normally within one year (Instruction No. 27/2024-Customs, paragraph 2.1). That is a target the Board sets for its officers, not a limit in the Act. An investigation can also end with a record that nothing objectionable was found (paragraph 2.5(m)).

A two-year notice needs a pre-notice consultation first (section 28(1)(a), proviso). Where the case turns on value, origin or classification, see customs valuation, trade agreement claims under CAROTAR or customs advance rulings.

## What are your rights during a DRI investigation?

The Customs Act gives you set rights during an investigation. You can attend a summons through an agent where the officer directs, copy documents seized from you, and get seized goods back if no notice follows in time. You can ask for release on a bond, and you get a written notice and a hearing before any confiscation or penalty.

Your rights, and where the Act gives them

| Your right | Source |
|---|---|
| Attend a summons through an authorized agent, where the officer directs | Section 108(3) |
| Appear through an authorized representative, except for a personal examination on oath | Section 146A(1) |
| Copy documents seized from you, in a customs officer's presence | Section 110(4) |

| | |
|---|---|
| Get seized goods back if no notice comes within six months, or the extended period | Section 110(2) |
| Ask for release on a bond | Section 110A |
| Be told the grounds of an arrest, and be taken to a magistrate | Section 104(1) and (2) |
| A written notice, a written reply and a hearing before confiscation or a penalty | Section 124 |

## How IndusDesk helps when DRI investigates

We read the summons or the seizure papers against the sections they rely on, and build the facts and the reply with your counsel, with every step on record in your workspace. Where a member of our team is entitled to appear under section 146A of the Customs Act, they can represent you before the customs officer or the Tribunal themselves. You still attend in person when section 108 requires it.

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## Frequently asked questions

### Is DRI part of customs?

DRI's officers are officers of customs. Section 3 of the Customs Act lists DRI's ranks among the classes of customs officers, and Notification No. 25/2022-Customs (N.T.) gives them jurisdiction over the whole of India with the powers of the matching customs ranks.

### Can a lawyer attend a DRI summons for you?

Only if the officer allows it. Section 108(3) makes you attend in person or through an authorized agent, as the officer directs. Section 146A(1) rules out a representative when you must attend personally for examination on oath or affirmation, and section 146A(2) lets a legal practitioner entitled to practise in any civil court in India be one.

### How long can DRI hold seized goods without a notice?

Six months from the seizure, unless a Principal Commissioner or Commissioner extends it by up to six months for written reasons, telling you in time. If no section 124 notice comes by then, the goods go back to the person they were taken from (section 110(2)). The limit stops applying once provisional release is ordered.

## Sources


- Customs Act, 1962, section 3 (CBIC's consolidated text, read November 7, 2026): classes of officers of customs
- Notification No. 25/2022-Customs (N.T.), March 31, 2022: appointment of DRI officers as officers of customs, paragraph 1 and its Table
- Customs Act, 1962, section 108 (CBIC's consolidated text, read November 7, 2026): power to summon persons, sub-sections (1) to (4)
- Customs Act, 1962, section 146A (CBIC's consolidated text, read November 7, 2026): appearance by authorized representative, sub-sections (1) and (2)
- Instruction No. 27/2024-Customs, November 1, 2024: ease of doing business while investigating, paragraphs 2.1, 2.5 and 2.6
- Customs Act, 1962, sections 138B and 138C (CBIC's consolidated texts, read November 7, 2026): statements and computer printouts as evidence
- Customs Act, 1962, section 105 (CBIC's consolidated text, read November 7, 2026): power to search premises
- Customs Act, 1962, section 18A(5) (CBIC's consolidated text, read November 7, 2026): no self-revision after a search, seizure or summons
- Customs Act, 1962, sections 2(34), 110 and 124 (CBIC's consolidated texts, read November 7, 2026): the proper officer, seizure and its six-month limit, and the notice before confiscation
- Customs Act, 1962, section 110A (CBIC's consolidated text, read November 7, 2026): provisional release

- Notification No. 26/2022-Customs (N.T.), March 31, 2022: proper officers, Table, serial number 6 (DRI Intelligence Officers and those above them)
- Notification No. 63/2025-Customs (N.T.), October 1, 2025: section 110(1), (3) and (5) assigned to those officers
- Circular No. 35/2017-Customs, August 16, 2017: guidelines for provisional release under section 110A, paragraphs 2 to 5
- Customs Act, 1962, section 104 (CBIC's consolidated text, read November 7, 2026): power to arrest, sub-sections (1) to (7)
- Circular No. 13/2022-Customs, August 16, 2022: revised guidelines for arrest and bail, guideline 2.3
- Customs Act, 1962, section 28 (CBIC's consolidated text, read November 7, 2026): paying before or after a notice, sub-sections (1), (2), (5) and (6)
- Customs Act, 1962, section 110AA (CBIC's consolidated text, read November 7, 2026): action after an inquiry, investigation or audit
- Notification No. 28/2022-Customs (N.T.), March 31, 2022: the proper officer under section 110AA for cases of multiple jurisdictions, Table

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