Romesh Chandra Mehta v. State of West Bengal

Whether a Customs officer is a "police officer", so that statements made to him are barred by Section 25 of the Evidence Act and Article 20(3).

Date of Order: October 18, 2026
Case Law No: GIB-SC-1968-01
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

Persons charged with conspiracy and offences under the Sea Customs Act, 1878, the Import and Export Control Act, 1947 and the Customs Act, 1962 had made statements to Customs officers during inquiries. The prosecution sought to use them as evidence. The accused argued that the statements were confessions to police officers, barred by Section 25 of the Evidence Act, and that they were compelled self-incrimination barred by Article 20(3). The Court also had to decide how the repeal of the 1878 Act affected admissibility.

Final Verdict

The Court held that the test is whether the officer is invested with all the powers of a police officer in the investigation of an offence, including the power to submit a report under Section 173 of the Code of Criminal Procedure. Customs officers can detain, arrest and seek remand, but they remain revenue officers concerned with detecting smuggling and levying duty. **A Customs officer is not a police officer, and a statement made under Sections 107 and 108 is not a statement made by a person accused of an offence.** A formal accusation arises only when a complaint is made before a competent Magistrate.

The statements are therefore not barred by Section 25 of the Evidence Act or by Article 20(3). The Court left open whether any statement was obtained by inducement, threat or promise; that is to be decided at trial. The appeals were dismissed.

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