# Balkrishna Chhaganlal Soni v. State of West Bengal

*Whether Section 107 of the Customs Act, 1878 permits examination of a suspect, and whether his statement and the gold found can sustain conviction.*

**Date of Order:** October 22, 1973
**Case Law No:** GIB-SC-1973-01
**Source:** GST INDIA Biz (www.gstindia.biz)

## CASE DESCRIPTION / SUMMARY

### Background

Foreign-marked gold bars were found in the accused's shop and a further bar at his residence. The Customs authorities recorded his statement under Section 107 of the Customs Act, 1878, and he was prosecuted under that Act and the Defence of India Rules. He argued that Section 107 does not authorise the examination of a person who is himself the suspect, and that the statement therefore could not be used against him.

### Final Verdict

The Court held that Section 107 is wide in its terms and is designed to facilitate the investigative process by examination without restriction as to person, place or time. **The words "any person" cover every person, including a suspect or potential accused.** The statement was relied on, together with the recovery of the gold, to uphold the conviction.

The appeal was dismissed and the sentence confirmed. The Court added that economic offences of this kind call for deterrent sentences, since leniency towards them harms public confidence in the courts.

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