

sence of such invoices or delivery tickets, or, if the name or address of the consignee or purchaser is falsified, the cigarettes so transported shall be subject to confiscation. Any transporter who violates the provisions of this section shall be guilty of a misdemeanor and subject to a fine of not more than twenty-five dollars (\$25.) for each individual carton of cigarettes so transported by him, or imprisonment for not more than one year, or both.

In any case where the Comptroller or his duly authorized agent has knowledge that any vehicle is carrying five or more cartons of cigarettes, the Comptroller or such agent, is authorized to stop such vehicle and to inspect the same for contraband cigarettes. All unstamped or improperly stamped cigarettes found in such vehicle shall be confiscated and if the number of contraband cigarettes exceeds 12,000 unit cigarettes, the vehicle also shall be confiscated.

457. [Except as provided in Section 456 hereof, any consumer or user who has cigarettes in his possession in this State which do not bear the stamps provided for by this subtitle shall, within seventy-two (72) hours of such possession, complete and file with the Comptroller, on such form as the Comptroller may prescribe, a report showing the amount of such cigarettes. Said report shall be accompanied by a remittance for the full amount of tax imposed under this sub-title.] *Except as provided in Sections 456 and 456A hereof, any person to whom cigarettes are mailed or shipped from outside this State for his own consumption within this State, which cigarettes do not bear the stamps provided for by this sub-title shall, within 72 hours of receiving such cigarettes, complete and file with the Comptroller, on such form as the Comptroller may prescribe, a report showing the number of such cigarettes. The report shall be accompanied by a remittance for the full amount of tax imposed under this sub-title.*

462. (a) Any person [whose cigarettes have been seized under Section 442 of this sub-title or] against whom the Comptroller has made an assessment or to whom the Comptroller has refused to make a refund, may obtain a review of such matter by following the procedure set forth in Sections 351 and 352 of this article.

(b) *Any person whose cigarettes, vending machines, vehicles or other property have been seized under Section 442, 444½ or 455, of this sub-title, may request the return of such property, in writing, within 30 days of the date on which the property was seized, setting forth the grounds on which the request is based.*

The Comptroller shall promptly act upon the written request for return of the seized property and may, upon satisfactory proof, direct the return of the property when he shall have reason to believe that the owner thereof was not wilfully and with knowledge evading any tax imposed by this sub-title at time of the seizure. The Comptroller shall promptly notify the taxpayer of the action taken on a request for the return of seized property.

Any person dissatisfied with the action taken by the Comptroller upon the written request for return of confiscated property, may request a formal hearing before the Comptroller, provided such request is made in writing within thirty days from mailing of notice by the Comptroller of his action. Thereupon, after reasonable notice to the