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Customs Act, 1962

Chapter 2 - Officers of Customs

1[3. Classes of officers of customs

There shall be the following classes of officers of customs, namely: --

(a) Chief Commissioners of Customs;

(b) Commissioners of Customs;

(c) Commissioners of Customs (Appeals);

2[(cc) Joint Commissioners of Customs;]

(d) Deputy Commissioners of Customs;

(e) Assistant Commissioners of Customs; and

(f) such other class of officers of customs as may be appointed for the purposes of this Act.]

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1. Substituted by Act 22 of 1995, section 52, for section 3 (w.e.f. 26-5-1995).

2. Inserted by Act, 27 of 1999, section 101 (w.e.f. 11-5-1999).

Section 4 - Appointment of officers of customs

1[Appointment of officers of customs

(1) The2[Board] may appoint such persons as it thinks fit to be officers of customs.

(2) Without prejudice to the provisions of sub-section (1), the3[Board may authorise a Chief Commissioner of Customs or, a Commissioner of Customs or] a4[Joint or Assistant Commissioner of Customs or Deputy Commissioner of Customs] to appoint officers of customs below the rank of Assistant Commissioner of Customs or Deputy Commissioner of Customs.]

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1. Substituted by Act 22 of 1995, section 52, for section 4 (w.e.f. 26-5-1995).

2. Substituted by Act 20 of 2002, section 117, for "Central Government" (w.e.f. 11-5-2002).

3. Substituted by Act 20 of 2002, section 117, for "Central Government may authorise the Board" (w.e.f. 11-5-2002).

4. Substituted by Act 27 of 1999, section 100, for "Deputy or Assistant Commissioner of Customs" (w.e.f. 11-5-1999).

Section 5 - Powers of officers of customs

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(1) Subject to such conditions and limitations as the Board may impose, an officer of customs may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of customs may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of customs who is subordinate to him.

(3) Notwithstanding anything contained in this section,1[a2[Commissioner (Appeals)]] shall not exercise the powers and discharge the duties conferred or imposed on an officer of customs other than those specified in Chapter XV and section 108.

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1. Substituted by Act 44 of 1980, section 50, Fifth Schedule, Pt. I, for "an Appellate Collector of Customs" (w.e.f. 11-10-1982).

2. Substituted by Act 22 of 1995, section 50, for "Collector (Appeals)" (w.e.f. 26-5-1995).

Section 6 - Entrustment of functions of Board and customs officers on certain other officers

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The Central Government may, by notification in the Official Gazette, entrust either conditionally or unconditionally to any officer of the Central or the State Government or a local authority any functions of the Board or any officer of customs under this Act.

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