

Customs Act, 1962

Section 152 - Delegation of Powers

The Central Government may, by notification in the Official Gazette, direct that subject to such conditions, if any, as may be specified in the notification-

- (a) any power exercisable by the Board under this Act shall be exercisable also¹[by a²[Chief Commissioner of Customs] or a³[Commissioner of Customs]] empowered in this behalf by the Central Government ;
- (b) any power exercisable by a³[Commissioner of Customs] under this Act may be exercisable also by a⁴[Joint Commissioner of Customs] or an⁵[Assistant Commissioner of Customs or Deputy Commissioner of Customs] empowered in this behalf by the Central Government ;
- (c) any power exercisable by a⁴[Joint Commissioner of Customs] under this Act may be exercisable also by an⁵[Assistant Commissioner of Customs or Deputy Commissioner of Customs] empowered in this behalf by the Central Government ;
- (d) any power exercisable by an⁵[Assistant Commissioner of Customs or Deputy Commissioner of Customs] under this Act may be exercisable also be a gazetted officer of customs empowered in this behalf by the Board.

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1. The words "a Principal Collector of Customs or a Collector of Customs" inserted by Act 29 of 1988, section 7, for "a Collector of Customs" (w.e.f. 1-7-1988).
 2. Substituted by Act 22 of 1995, section 50, for "Principal Collector of Customs" (w.e.f. 26-5-1995).
 3. Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).
 4. Substituted by Act 22 of 1995, section 50, for "Deputy Collector of Customs" (w.e.f. 26-5-1995) and again substituted by Act 27 of 1999, section 100, for "Deputy Commissioner of Customs" (w.e.f. 11-5-1999).
 5. Substituted by Act 22 of 1995, section 50, for "Assistant Collector of Customs" (w.e.f. 26-5-1995) and again substituted by Act 27 of 1999, section 100, for "Assistant Commissioner of Customs" (w.e.f. 11-5-1999).
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