

Source: sooperkanoon.com/act/453072

Customs Act, 1962

Section 151A - INSTRUCTIONS TO OFFICERS OF CUSTOMS The Board may, if it considers it necessary or expedient so to do for the purpose

a) so as to require any such officer of customs to make a particular assessment or to dispose of a particular case in a particular manner; or (b) so as to interfere with the discretion of the 111[Commissioner of Customs (Appeals)] in the exercise of his appellate functions.]