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Finance Act, 1995

Section 52 - SUBSTITUTION OF NEW SECTIONS FOR SECTIONS 3 AND 4 " For sections 3 and 4 of the Customs Act, the following sections

a) Chief Commissioners of Customs; (b) Commissioners of Customs; (c) Commissioners of Customs (Appeals); (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. 4. Appointment of officers of customs." (1) The Central Government may appoint such persons as it thinks fit to be officers of customs. (2) Without prejudice to the provisions of sub-section (1), the Central Government may authorise the Board, a Commissioner of Customs or a Deputy or Assistant Commissioner of Customs to appoint officers of customs below the rank of Assistant Commissioner of Customs."