

**Finance Act, 1995****Section 50 - Substitution of New Authorities**

In the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), unless the context otherwise requires, references to any authority specified in column (2) of the Table below shall be substituted by the references to the authority specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made.-

TABLE

S.No.	Existing Designation	Substituted Designation
(1)	(2)	(3)
1.	Principal Collector of Customs	Chief Commissioner of Customs
2.	Collector of Customs	Commissioner of Customs
3.	Collector (Appeals)	Commissioner (Appeals)
4.	Deputy Collector of Customs	Deputy Commissioner of Customs
5.	Assistant Collector of Customs	Assistant Commissioner of Customs.