

Finance Act, 1995

Section 52 - Substitution of New Sections for Sections 3 and 4

For section 3 and 4 of the Customs Act, the following sections shall be substituted namely.-

"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);
 - (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.
