

The Customs Act, 1962

Section 5 - Powers of officers of customs

(1) Subject to such conditions and limitations as the Board may impose, an officer of customs may exercise the powers and discharge the duties conferred or imposed on him under this Act.

¹[(1A) Without prejudice to the provisions contained in sub-section (1), the Board may, by notification, assign such functions as it may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.]

(1B) Within their jurisdiction assigned by the Board, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, by order, assign such functions, as he may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.]

(2) An officer of customs may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of customs who is subordinate to him.

(3) Notwithstanding anything contained in this section, ²[a ³[Commissioner (Appeals)]] shall not exercise the powers and discharge the duties conferred or imposed on an officer of customs other than those specified ⁴[Chapter XV, and section 108 and sub-section (1D) of section 110].

⁵[(4) In specifying the conditions and limitations referred to in sub-section (1), and in assigning functions under sub-section (1A), the Board may consider any one or more of the following criteria, including, but not limited to

- (a) territorial jurisdiction;
- (b) persons or class of persons;
- (c) goods or class of goods;
- (d) cases or class of cases;
- (e) computer assigned random assignment;
- (f) any other criterion as the Board may, by notification, specify.

(5) The Board may, by notification, wherever necessary or appropriate, require two or more officers of customs (whether or not of the same class) to have concurrent powers and functions to be performed under this Act.]

1. Ins. by Act 6 of 2022, s. 88 (w.e.f. 30-3-2022).

2. Subs. by Act 44 of 1980, s. 50 and the Fifth Schedule for, an Appellate Collector of Customs (w.e.f. 11-10-1982).

3. Subs. by Act 22 of 1995, s. 50, for Collector (Appeals) (w.e.f. 26-5-1995).

4. Subs. by Act 13 of 2021, s. 90, for "Chapter XV and section 108" (w.e.f. 28-3-2021).

5. Ins. by Act 6 of 2022, s. 88 (w.e.f. 30-3-2022).