

Chapter II - Officers of Customs

¹[Section 3. Classes of officers of customs. -

There shall be the following classes of officers of customs, namely:-

- ²(a) Principal Chief Commissioners of Customs;
- (b) Chief Commissioners of Customs;
- (c) Principal Commissioners of Customs;
- (d) Commissioners of Customs;
- (e) Commissioners of Customs (Appeals);
- (f) Joint Commissioners of Customs;
- (g) Deputy Commissioners of Customs;
- (h) Assistant Commissioner of Customs;
- (i) such other class of officers of customs as may be appointed for the purposes of this Act.]

³[Section 4. Appointment of officers of customs. -

(1) The ⁴[Board] may appoint such persons as it thinks fit to be officers of customs.

(2) Without prejudice to the provisions of sub-section (1), ⁵[Board may authorise a ⁶[Principal Chief Commissioner of Customs or Chief Commissioner of Customs or a Principal Commissioner of Customs or Commissioner of Customs] or a ⁷[Joint or Assistant or Deputy Commissioner of Customs] to appoint officers of customs below the rank of Assistant Commissioner of Customs.]

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.

(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, ⁸[a ⁹[Commissioner (Appeals)]] shall not exercise the powers and discharge the duties conferred or imposed on an officer of customs other than those specified in Chapter XV and section 108.

Section 6. Entrustment of functions of Board and customs officers on certain other officers. -

The Central Government may, by notification in the Official Gazette, entrust either conditionally or unconditionally to any officer of the Central or the State Government or a local authority any functions of the Board or any officer of customs under this Act.

1. Substituted by Act 22 of 1995, section 52, for section 3(w.e.f. 26-5-1995). Earlier section 3 was amended by Act 29 of 1988, section 2(w.e.f. 1-7-1998) and by Act 44 of 1980, section 50 and Fifth Schedule, Part I-2(w.e.f.11-10-1992).
2. Substituted by Act 25 of 2014, section 79, for clauses (a), (b), (c), (cc), (d), (e) and (f)(w.e.f. 6-8-2014). Earlier clause (cc) was inserted by Act 27 of 1999, section 101(w.e.f. 11-05-1999) and clause (e) was amended by Act 8 of 2011, section 37(w.e.f. 08-04-2011). Clauses (a), (b), (c), (cc), (d), (e), and (f) before substitution by Act 25 of 2014, stood as under:

- “(a) Chief Commissioners of Customs;
- (b) Commissioners of Customs;
- (c) Commissioners of Customs (Appeals);

- (cc) Joint Commissioners of Customs;
 - (d) Deputy Commissioners of Customs;
 - (e) Assistant Commissioner of Customs; and
 - (f) such other class of officers of customs as may be appointed for the purposes of this Act.”
-
- 3. Substituted by Act 22 of 1995, section 52, for section 4(w.e.f. 26-5-1995)
 - 4. Substituted by Act 20 of 2002, section 117(i), for “Central Government” (w.e.f. 11-5-2002).
 - 5. Substituted by Act 20 of 2002, section 117(ii), for “Central Government may authorise the Board”(w.e.f. 11-5-2002).
 - 6. Substituted by the Finance (No. 2) Act, 2014 (25 of 2014), section 78, for the words “Chief Commissioner of Customs” and “Commissioner of Customs” (w.e.f. 06.08.2014).
 - 7. Substituted by Act 27 of 1999, section 100, for “Deputy or Assistant Commissioner of Customs”(w.e.f. 11-5-1999).
 - 8. Substituted by Act 44 of 1980, section 50, Fifth Schedule, part-I-3, for “an Appellate Collector of Customs”(w.e.f. 11-10-1982).
 - 9. Substituted by Act 22 of 1995, section 50, for “Collector(Appeals)”(w.e.f. 26-5-1995)