

## **CHAPTER II**

### **OFFICERS OF CUSTOMS**

#### **5[3.Classes of officers of customs**

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

- (a) Chief Commissioners of Customs;
- (b) Commissioner of Customs;
- (c) Commissioners of Customs  
(Appeals); 9[(cc) Joint Commissioners of  
Customs;]
- (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.]

#### **5[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 9[or Deputy Commissioner of Customs] to appoint officers of customs below the rank of Assistant Commissioner of Customs 9[or Deputy Commissioner of Customs].]

#### **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 5[a 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.

**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.