

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No.26/2022-Customs (N.T.)

New Delhi, dated the 31st March , 2022

S.O. (E). -In exercise of the powers conferred by sub-sections (1A), (4) and (5) of section 5 read with sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act) and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 40/2012 – Customs (N.T.), dated the 2nd May, 2012 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), *vide*, number S.O.993 (E), dated the 2nd May, 2012, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs, hereby assigns the officers mentioned in column (2) of the Table and the officers above in rank to them, as the proper officers in relation to the various functions as specified in the sections of the said Act mentioned against the corresponding entry in column (3) of the said Table :

TABLE

| S.No | Designation of Officers | Sections |
|------|--|---|
| (1) | (2) | (3) |
| 1. | (i) Principal Commissioner of Customs or Commissioner of Customs (ii) Principal Commissioner of Customs (Preventive) or Commissioner of Customs (Preventive), in case of exercising jurisdiction under Customs Station. | Section 33 |
| 2. | (i) Additional Commissioner of Customs or Joint Commissioner of Customs (ii) Additional Commissioner of Customs (Preventive) or Joint Commissioner of Customs (Preventive), in case of exercising jurisdiction relating to Customs Station. | Third proviso to sub-sections (3), and (5) of section 46 |
| 3. | (i) Deputy Commissioner of Customs or Assistant Commissioner of Customs (ii) Deputy Commissioner of Customs (Preventive) or Assistant Commissioner of | (i) Sub-section (5) of section 17 (ii) Section 18 (iii) Section 21 |

| S.No | Designation of Officers | Sections |
|------|---|---|
| (1) | (2) | (3) |
| | Customs (Preventive), in case of exercising jurisdiction relating to Customs Station. | <ul style="list-style-type: none"> (iv) Section 22 (v) Section 26A (vi) Section 28 (vii) Section 28AAA (viii) Section 28B (ix) Section 28BA (x) Section 28DA (xi) Section 30 (xii) Sub-section (2) of section 31 (xiii) Section 32 (xiv) Proviso to section 34 (xv) Section 35 (xvi) Section 42 (xvii) Sub-section (3) of section 45 (xviii) Second Proviso to sub-section (1) of section 46 and sub-section (2) of section 46 (xix) Section 48 (xx) Sub-section (3) of section 54 (xxi) Section 59 (xxii) Section 60 (xxiii) Section 61 (xxiv) Section 67 (xxv) Section 72 (xxvi) Section 73 (xxvii) Section 80 (xxviii) Section 85 |

| S.No | Designation of Officers | Sections |
|------|---|--|
| (1) | (2) | (3) |
| | | (xxix) Section 89 (xxx) Section 97 (xxxi) Section 99A (xxxii) Sub-section (1A) of section 110 (xxxiii) second proviso to Section 124 (xxxiv) Section 129A (xxxv) Section 129DD (xxxvi) Section 129E (xxxvii) Section 130D (xxxviii) Section 142 (xxxix) Section 149 (after grant of order for clearance of goods under section 47 or section 51) |
| 4. | (i) Deputy Commissioner of Customs (Preventive) or Assistant Commissioner of Customs (Preventive) (ii) Deputy Director of Revenue Intelligence or Assistant Director of Revenue Intelligence | (i) Section 28 read with section 17, subject to section 110AA (ii) Section 28B (iii) Section 28DA |
| 5. | (i) Appraisers or (ii) Superintendent Customs (Preventive) or (iii) Superintendents of Central Excise Department who are for the time being posted to a customs port, Customs Airport, Land customs station, Coastal port, customs preventive post, customs intelligence post or a customs warehouse. | (i) Section 14 (ii) Sub-sections (2), (3), and (4) of Section 17 (iii) Section 19 (iv) Section 30 (v) Section 30A (vi) Section 40 (vii) Section 41 (viii) Section 41A (ix) Clause (b) of sub-section 2 of Section 45 (x) Sub-sections (1) and (4) of Section 46 (xi) Section 47 (xii) Section 50 (xiii) Section 51 (xiv) Section 53 |

| S.No | Designation of Officers | Sections |
|------|---|---|
| (1) | (2) | (3) |
| | | (xv) Section 54 (xvi) Section 62 (xvii) Section 68 (xviii) Section 69 (xix) Section 79 (xx) Section 83 (xxi) Section 86 (xxii) Section 92 (xxiii) Section 93 (xxiv) Section 149 (before grant of order for clearance of goods under Section 47 or Section 51) |
| 6. | Intelligence Officer in the Directorate General of Revenue Intelligence | (i) Section 37 (ii) Section 100 (iii) Section 103 (iv) Sections 106 (v) Section 106A (vi) Sub-sections (1) and (3) of Section 110 (vii) Section 144 (viii) Section 145 |
| 7. | (i) Examiners or (ii) Preventive Officers or (iii) Inspectors of Central Excise Department who are for the time being posted to a customs port, Customs Airport, Land customs station, Coastal port, customs preventive post, customs intelligence post or a customs warehouse. | (i) Sub-section (1) of Section 31 (ii) Section 34 excluding proviso to the Section (iii) Section 37 (iv) Section 38 (v) Section 39 (vi) Clause (a) of sub-section (2) of Section 45 (vii) Section 77 (viii) Section 94 (ix) Section 95 (x) Section 100 (xi) Section 103 (xii) Section 106 (xiii) Section 106A (xiv) Sub-sections (1) and (3) of Section 110 (xv) Section 144 (xvi) Section 145 |
| 8. | Principal Additional Director General of Revenue Intelligence or Additional Director General of Revenue Intelligence | (i) Section 108A (ii) Section 108B |

| S.No | Designation of Officers | Sections |
|------|---|-------------|
| (1) | (2) | (3) |
| 9. | Inspector or Examiner posted in Commissionerate of Customs (Audit) | Section 99A |

2. The functions to be performed by the officers referred in Table except at Sl.No.1 shall be as assigned in terms of sub-section (1B) of section 5 of the said Act.

3. This notification shall come into force from the date of publication in the Official Gazette.

[F.No.450/72/2021-Cus IV]

(Ananth Rathakrishnan)

Deputy Secretary (Customs)