

Government of India
Ministry of Finance
(Department of Revenue)

Notification No.40/2012-Customs (N.T.)

New Delhi, dated the 2nd May, 2012.

S.O. (E). - In exercise of the powers conferred by sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs, hereby assigns the officers and above the rank of officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the Customs Act, 1962, given in the corresponding entry in Column (3) of the said Table:-

Table

Sl. No.	Designation of the officers	Functions under Section of the Customs Act, 1962
(1)	(2)	(3)
1.	Commissioner of Customs.	(i) Section 33.
2.	Additional Commissioner or Joint Commissioner of Customs.	(i) Sub-section (5) of section 46; and (ii) Section 149.
3.	Deputy Commissioner or Assistant Commissioner of Customs and Central Excise.	(i) Sub-section (5) of section 17; (ii) Section 18; (iii) Section 21; (iv) Section 22; (v) Section 26A; (vi) Section 28; (vii) Section 28B; (viii) Section 28BA; (ix) Section 30; (x) Sub-section (2) of section 31; (xi) Section 32; (xii) Proviso to section 34; (xiii) Section 35; (xiv) Section 42; (xv) Sub-section (3) of section 45; (xvi) Second Proviso to sub-section (1) of section and sub-section (2) of section 46; (xvii) Section 48; (xviii) Sub-section (3) of section 54; (xix) Section 59; (xx) Section 60; (xxi) Section 61; (xxii) Section 63; (xxiii) Clause (f) of section 64; (xxiv) Section 67; (xxv) Section 72; (xxvi) Section 73;

- (xxvii) Section 80;
 - (xxviii) Section 85;
 - (xxix) Section 89;
 - (xxx) Section 97;
 - (xxxi) Sub-section (1A) of section 110;
 - (xxxii) Section 129A;
 - (xxxiii) Section 129DD;
 - (xxxiv) Section 129E;
 - (xxxv) Section 130D; and
 - (xxxvi) Section 142.
4. Deputy Director or Assistant Director in the Directorate General of Revenue Intelligence and Directorate General of Central Excise Intelligence.
- (i) Section 28B; and
 - (ii) Section 72.
5. Superintendent of Customs and Central Excise or Appraiser
- (i) Section 13;
 - (ii) Section 14;
 - (iii) Sub-sections (2), (3), (4) and (6) of section 17;
 - (iv) Section 19;
 - (v) Section 40;
 - (vi) Section 41;
 - (vii) Clause (b) of sub-section (2) of section 45;
 - (viii) Sub-sections (1) and (4) of section 46;
 - (ix) Section 47;
 - (x) Section 50;
 - (xi) Section 51;
 - (xii) Section 54;
 - (xiii) Section 62;
 - (xiv) Clause (a) to (e) of section 64;
 - (xv) Section 68;
 - (xvi) Section 69;
 - (xvii) Section 79;
 - (xviii) Section 83;
 - (xix) Section 86;
 - (xx) Section 92; and
 - (xxi) Section 93.
6. Intelligence Officer in the Directorate General of Revenue Intelligence and Directorate General of Central Excise Intelligence.
- (i) Section 37;
 - (ii) Section 100;
 - (iii) Section 103;
 - (iv) Section 106;
 - (v) Section 106A;
 - (vi) Sub-sections (1) and (3) of section 110;
 - (viii) Section 144; and
 - (ix) Section 145.
7. Inspector of Customs and Central Excise or Preventive Officer or Examining Officer.
- (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; and
- (xvi) Section 145.

[F.No. 437/1/2011-Dir (Cus)]

(Vikas)

Under Secretary to the Government of India