

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

[No.63 /2025-Customs (N.T.)]

Notification

New Delhi, the 01<sup>st</sup> October, 2025.

**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), the Central Board of Indirect Taxes and Customs, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) [No. 26/2022-Customs (N.T.)] number S.O. 1542 (E), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), namely:-

In the said notification, in the Table-

(a) against serial number 6, in column (3), for item (vi) and the entries relating thereto, the following shall be substituted, namely:-

(3)
"(vi) Sub -sections (1), (3) and (5) of Section 110";

(b) against serial number 7, in column (3), for item (xiv) and the entries relating thereto, the following shall be substituted, namely:-

(3)
"(xiv) Sub -sections (1), (3) and (5) of Section 110".

2. This notification shall come in force on the date of its publication in the Official Gazette.

[No. 450/43/2025-Cus-JV]



(Indrajit Panda)

Under Secretary to the Govt. of India

Note : The principal notification [No. 26/2022-Customs (N.T.)] was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1542(E), dated the 31st March, 2022, read with corrigendum published *vide* notification number S.O. 1601 (E), dated the 4<sup>th</sup> April, 2022 and was subsequently amended *vide* notification numbers S.O. 3186(E), dated the 14<sup>th</sup> July, 2022 and S.O. 5773 (E), dated the 10<sup>th</sup> December, 2022.

[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 31<sup>st</sup> 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 2<sup>nd</sup> May, 2012 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), *vide*, number S.O.993 (E), dated the 2<sup>nd</sup> 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.	(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)