

Administrative Aspects of Customs Act 1962

Question 1

Explain briefly with reference to the provisions of the Customs Act, 1962 regarding Appointment of officers of customs

Answer

Appointment of officers of customs:-**Section 4(1)** of the Customs Act, 1962 empowers the Central Board of Excise and Customs (CBEC) to appoint such persons as it thinks fit to be officers of customs.

Without prejudice to the provisions of sub-section (1), the Board may authorize a Chief Commissioner of Customs or a Commissioner of Customs or a Joint or Assistant Commissioner of Customs or Deputy Commissioner of Customs to appoint officers of customs below the rank of Assistant Commissioner of Customs. [**Section 4(2)** of the Customs Act, 1962].

Self-examination questions

Question 1

Discuss the provisions in respect of appointment of customs ports, airports etc.

Question 2

What is a warehousing station? Discuss.

Question 3

With reference to section 6 of the Customs Act, 1962, examine briefly whether the Government could entrust any functions of the Central Board of Excise and Customs or any officer of customs to any officer of any other department.

Question 4

Briefly explain the powers of officers of Customs under section 5 of the Customs Act, 1962.

Question 5

Write a brief note on licensing of private warehouses.