

Administrative Aspects of Customs Act 1962

Question 1

Who has the powers for the following under the Customs Act, 1962:-

- (i) *appoint inland container depots;*
- (ii) *appoint land customs stations;*
- (iii) *specify limits of customs area;*

Answer

- (i) **Section 7** of the Customs Act, 1962 **empowers the Central Board of Excise and Customs** to appoint inland container depots.
- (ii) **Section 7** of the Customs Act, 1962 **empowers the Central Board of Excise and Customs** to appoint land customs stations.
- (iii) **Section 8** of the Customs Act, 1962 **empowers the Commissioner of Customs** to specify limits of customs area.

Question 2

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].

Question 3

- (i) *Briefly explain the powers of officers of Customs under section 5 of the Custom Act, 1962.*

- (ii) *With reference to section 6 of the Customs Act, 1962, examine briefly whether the Central 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.*

Answer

- (i) An officer of customs may exercise the powers and discharge the duties conferred or imposed on him under this Act subject to such conditions and limitations as the Board may impose. He may also exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of customs who is subordinate to him. However, 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 (Appeals and Revision) and section 108 (power to summon persons for giving evidence).
- (ii) As per **section 6** of the Customs Act, 1962, 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 officers of customs under this Act.

Exercise

1. *Discuss the provisions in respect of appointment of customs ports, airports etc.*
2. *What is a warehousing station? Discuss.*
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.*
4. *Briefly explain the powers of officers of Customs under section 5 of the Customs Act, 1962.*
5. *Write a brief note on licensing of private warehouses.*