

[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. 22/2022-Customs (N.T.)

New Delhi, dated the 31st March , 2022

S.O. (E). - In exercise of the powers conferred by sub-section (1) of section 4 read with section 3, sub-sections (1) (1A), (4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as said Act), and in supersession of notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 39/2018- Customs (N.T.) dated the 11th May, 2018 and 40/2018-Customs (N.T.) dated the 11th May, 2018 , and published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), *vide*, numbers G.S.R 445(E) dated 11th May, 2018 and 446(E) dated 11th May, 2018 respectively, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby appoints the officers mentioned in column (2) of the Table below to be the officers of Customs as specified in column (3) thereof and invests them with all the powers of officers specified in column (4) of the Table under the said Act whose jurisdiction extends to the whole of India, for the purposes of carrying audit under section 99A of the said Act:

TABLE

S.No	Designation of Officers	Class of Officers	Powers of officer specified
(1)	(2)	(3)	(4)
1.	Principal Commissioner of Customs (Audit) or Commissioner of Customs (Audit) posted in Chennai, Delhi, Mumbai and Nhavasheva.	Principal Commissioner of Customs (Audit) or Commissioner of Customs (Audit)	Principal Commissioner of Customs or Commissioner of Customs
2.	Additional Commissioners of Customs (Audit) or Joint Commissioners of Customs (Audit) posted in Chennai, Delhi, Mumbai and Nhavasheva.	Additional Commissioner of Customs (Audit) or Joint Commissioner of Customs (Audit)	Additional Commissioner of Customs or Joint Commissioner of Customs
3.	Deputy Commissioners of Customs (Audit) or Assistant Commissioners of Customs (Audit) posted in Chennai, Delhi, Mumbai and Nhavasheva.	Deputy Commissioner of Customs (Audit) or Assistant Commissioner of Customs (Audit)	Deputy Commissioner of Customs or Assistant Commissioner of Customs

2. The functions to be performed by the officers mentioned at S.No 2 and 3 of Table shall be as assigned in terms of sub-section (1B) of section 5.
3. This notification shall come into force on the date of publication in the Official Gazette.

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

(Ananth Rathakrishnan)
Deputy Secretary (Customs)