

CHAPTER IV

15

INDIRECT TAXES

*Customs*Substitution
of new
authorities.

100. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), save as otherwise expressly provided, and unless the context otherwise requires, the reference to any authority specified in column 1 of the Table below shall be substituted by reference to the authority or authorities specified in the corresponding entry in column 2 of the said Table and such consequential changes as the rules of grammar may require shall also be made:

52 of 1962.

TABLE

	1	2	
1.	Assistant Commissioner of Customs	Assistant Commissioner of Customs or Deputy Commissioner of Customs	25
2.	Deputy Commissioner of Customs	Joint Commissioner of Customs	

Amendment
of section 3.

101. In section 3 of the Customs Act, after clause (c), the following clause shall be inserted, namely:—
“(cc) Joint Commissioners of Customs;”.

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Amendment
of section 25.

102. In section 25 of the Customs Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from payment of duty, for reasons to be stated in such order, any goods, of strategic or secret nature, or for charitable purpose, on which duty is leviable.”.

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Insertion of
new Chapter
VB.

103. After Chapter VA of the Customs Act, the following Chapter shall be inserted, namely:—