[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)

Notification No. 40 /2018-Customs (N.T.)

New Delhi, the 11th May, 2018.

G.S.R.___ (E). - In exercise of the powers conferred by sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby assigns the functions of the proper officer to the following officers mentioned in column (2) of the Table below, for the purposes of section 17 and section 28 of the said Act, namely:-

Sl. No.	Designation of the officers
(1)	(2)
1.	Principal Commissioners of Customs Audit or Commissioner of Customs Audit;
2.	Additional Commissioners of Customs Audit or Joint Commissioners of Customs of Audit; and
3.	Deputy Commissioners of Customs Audit or Assistant Commissioners of Customs of Audit.

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[F. No. 450/100/2017-CusIV]

(Zubair Riaz)
Director (Customs)