

**Customs Act 1962 s 151A - Instructions to officers of customs**

**The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the classification of goods or with respect to the levy of duty thereon, or for the implementation of any other provisions of this Act or of any other law for the time being in force, insofar as they relate to any prohibition, restriction or procedure for import or export of goods issue such orders, instructions and directions to officers of customs as it may deem fit and such officers of customs and all other persons employed in the execution of this Act shall observe and follow such orders, instructions and directions of the Board: Provided that no such orders, instructions or directions shall be issued—**

**(a) so as to require any such officer of customs to make a particular assessment or to dispose of a particular case in a particular manner; or**

**(b) so as to interfere with the discretion of the Commissioner of Customs (Appeals) in the exercise of his appellate functions.**