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**Customs Act 1962 s 146A - Appearance by authorised representative**

**(1) Any person who is entitled or required to appear before an officer of customs or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under section 108 to attend personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.**

**(2) For the purposes of this section, —authorised representative<sup>1</sup> means a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—**

**(a) his relative or regular employee; or**

**(b) a custom broker licensed under section 146; or**

**(c) any legal practitioner who is entitled to practise in any civil court in India; or**

**(d) any person who has acquired such qualifications as the Central Government may specify by rules made in this behalf.**

**(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service-Group A and has retired or resigned from such Service after having served for not less than three years in any capacity in that Service shall be entitled to appear as an authorised representative in any proceedings before an officer of customs for a period of two years from the date of his retirement or resignation, as the case may be.**

**(4) No person,—**

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(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceeding under this Act, the Central Excise and Salt Act, 1944 (1 of 1944), or the Gold (Control) Act, 1968 (45 of 1968) or the Finance Act, 1994 (32 of 1994);

(c) who has become an insolvent, shall be qualified to represent any person under sub-section (1), for all times in the case of a person referred to in clause (a), and for such time as the Principal Commissioner of Customs or Commissioner of Customs or the competent authority under the Central Excise and Salt Act, 1944 (1 of 1944), or the Gold (Control) Act, 1968 (45 of 1968) or the Finance Act, 1994 (32 of 1994), as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

(a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before an officer of customs or the Appellate Tribunal as it has in relation to his right to practice as a legal practitioner;

(b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by such authority as may be specified by rules made in this behalf, that authority may direct that he shall

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thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

(a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;

(b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the Board to have the order or direction cancelled; and (c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.

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