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**Customs Act 1962 s 152 - Delegation of powers**

**The Central Government may, by notification in the Official Gazette, direct that subject to such conditions, if any, as may be specified in the notification—**

**(a) any power exercisable by the Board under this Act shall be exercisable also by a Principal Chief Commissioner of Customs or Chief Commissioner of Customs or a Principal Commissioner of Customs or Commissioner of Customs empowered in this behalf by the Central Government;**

**(b) any power exercisable by a Principal Commissioner of Customs or Commissioner of Customs] under this Act may be exercisable also by a Joint Commissioner of Customs] or an Assistant Commissioner of Customs or Deputy Commissioner of Customs empowered in this behalf by the Central Government;**

**(c) any power exercisable by a Joint Commissioner of Customs] under this Act may be exercisable also by an Assistant Commissioner of Customs or Deputy Commissioner of Customs empowered in this behalf by the Central Government;**

**(d) any power exercisable by an Assistant Commissioner of Customs or Deputy Commissioner of Customs under this Act may be exercisable also by a Gazetted Officer of Customs empowered in this behalf by the Board.**