

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

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

Notification No. 102 /2020-Customs

New Delhi, the 23rd October, 2020

S.O. (E). - In exercise of the powers conferred by sub-section (1) of section 28EA of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Tax and Customs hereby appoints-

- (i) Commissioner (Customs Authority for Advance Rulings), Delhi; and
- (ii) Commissioner (Customs Authority for Advance Rulings), Mumbai,

to function as Customs Authority for Advance Rulings, at Delhi and Mumbai, respectively.

2. This notification shall come into force with effect from a date to be notified.

[F. No. 450/110/2020-Cus IV]



(Ananth Rathakrishnan)

Deputy Secretary (Customs)