

The Customs (Amendment And Validation) Act, 2011
NO. 14 OF 2011

1727

[16th September, 2011.]

An Act further to amend the Customs Act, 1962.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:-

1. Short title.-This Act may be called the Customs (Amendment and Validation) Act, 2011.

2. Amendment of section 28 of Act 52 of 1962.-In section 28 of the Customs Act, 1962, after sub-section (10), the following sub-section shall be inserted, namely:-

"(11) Notwithstanding anything to the contrary contained in any judgment, decree or order of any court of law, tribunal or other authority, all persons appointed as officers of Customs under sub-section (1) of section 4 before the 6th day of July, 2011 shall be deemed to have and always had the power of assessment under section 17 and shall be deemed to have been and always had been the proper officers for the purposes of this section."