

**Notification**  
**Customs (N.T.)**  
**Notification No. 105/2022-Customs (N.T.)**

**Dated 9<sup>th</sup> December 2022**

**The Central Government makes amendment of Proper Officer**  
**Notification No. 26/2022-Customs (NT) dated 31.03.2022**

S.O. (E).-In exercise of the powers conferred by sub-sections (1A), (4) and (5) of Section 5 read with sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 26/2022-Customs (N.T.), dated the 31<sup>st</sup> March, 2022, published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 1542(E) , dated the 31<sup>st</sup> March, 2022, namely :-

In the said notification, in the Table,

- (1) In Sr. No.3, in column (3), after the entry (xxvii), the following entry shall be inserted, namely

|                                                                         |
|-------------------------------------------------------------------------|
| (3)                                                                     |
| (xxviii) Section 84 (Re-assessment of entries relating to postal goods) |

- (2) In Sr. No.5, in column (3), after the entry (xx), the following entries shall be inserted, namely

|                                                                 |
|-----------------------------------------------------------------|
| (3)                                                             |
| “(xxa) Section 84 (assessment)<br>(xxb) Section 84 (clearance)” |

- (3) In Sr. No.7, in column (3), after the entry (vii), the following entry shall be inserted, namely

|                                 |
|---------------------------------|
| (3)                             |
| (viii) Section 84 (examination) |

2. This notification shall come in force from the date of its publication in the Official Gazette.

For more, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009570/ENG/Notifications>