

**Circular No. 02/99- Cus.
dated 25/1/1999**

F.No. 437/18/ 98- Cus. IV

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise & Customs, New Delhi

I am directed to enclose copy of Notification no, 97/ 98- Cus. (N.T.) dated 21st December, 1998 empowering Commissioner of Customs, Additional commissioners of Customs, Deputy Commissioners of Customs and Assistant Commissioners of Customs posted in the Directorate of Valuation with the authority in the same status for provisions laid down under the Customs Act, 1962 with all India jurisdiction. The officers in Directorate of Valuation will exercise the authority under section 108, 109 and 110 and all other functions assigned to them by Board from time to time

2. The instruction may kindly be brought to the notice of all departmental officers by issuing suitable standing orders.
3. Kindly acknowledge receipt of this circular.

Sd/-
(Vijay Kumar)
Under Secretary to the Govt. of India
