



सीमा शुल्क प्रिंसिपल आयुक्तालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
सीमा शुल्क भवन, नवरंगपुरा, अहमदाबाद 380009,  
"Customs House", Navarangpura, AHMEDABAD, 380009

**PREAMBLE**

A	File No.	VIII/10-12/Commr/O&A/DRI/2015
B	Show Cause Notice No. and date	DRI/AZI/GI-02/Enq-11/2015 dated 20.8.2015
C	Order-In-Original No.	<b>AHM-CUSTM-000-COM-005-16-17</b>
D	Order-In-Original Passed By	<b>AJAY JAIN</b> , Principal Commissioner, Customs, Ahmedabad
E	Date of Order	21.09.2016
F	Date of Issue	21.09.2016
G	Name and Address of Noticees	Mr Lookman Mohmed Yusuf At Takadia Street Manuber Bharuch

1. This copy is granted free of Charge for the use of the person to whom it is issued.
2. An appeal against this Order lies before the Customs, Excise and Service Tax Appellate Tribunal, Western Zonal Bench (WZB), O-20, New Mental Hospital Compound, Meghaninagar, Ahmedabad, PIN Code No:380 016 within three months from the date of receipt of this Order as provided under Section 129A(3) of the Customs Act, 1962.
3. The appeal is required to be filed in quadruplicate in from CA-3 as per Rule 6(4) of Customs (Appeals) Rules, 1982. It should be accompanied by following documents:-
  - I) Four copies of the Order, appealed against should be filed, where one copy should be a certified copy duly affixed a Court Fee Stamp of Rs.5=00.
  - II) A crossed demand draft drawn in favour of the Assistant Registrar of the Bench of the Tribunal on a branch of any Nationalized Bank located where the Tribunal is situated, for an amount of Rs.1,000/-, Rs.5,000/- or Rs.10,000/- as the case may be, in view of Sub- Section 6 of Section 129(A) of the Customs Act, 1962.
4. The Appeal should bear a Court Fee Stamp as provided under Indian Stamp Act, 1989 (enacted by the State legislation).
5. Any person desirous to file an Appeal against this Order Shall deposit seven and a half per cent (subject maximum of Rs. 10 crores) of the Duty demanded, inc case where duty or duty and penalty are in dispute, or penalty, where such penalty along is in dispute, failure of which the appeal will be liable to be rejected for non-compliance of the provisions of Section 129(E) of the Customs Act, 1962.
6. The Appeal should be presented in person to the Registrar of the Bench or to be sent by registered post addressed to the Registrar.

## Brief facts of the case

Mr Lookman Mohmed Yusuf (hereinafter referred to as the 'passenger') arrived at SVPI Airport on 24.2.2015 from Manchester via Dubai by Emirates Flight EK 540. The Officers of DRI, on the basis of an intelligence, intercepted the passenger after he crossed the green channel. He had not declared any dutiable goods to Customs. As he denied having any dutiable goods, his body and baggage were screened. Two gold chains, each, were recovered from the left and right inner pockets of his navy blue blazer coat and three gold chains, each, were recovered from the left and right pockets of his cream colour trouser. The Government approved valuer valued 10 gold chains to be weighing 4999.180 grams having a market value of Rs 1,34,47,794/- and tariff value of Rs 1,24,63,755/-. These 10 gold chains were seized during the course of the panchnama drawn on 24.2.2015 on a reasonable belief that the same were liable for confiscation.

2 The Officers further detained foreign currency amounting to USD 11325 on 24.2.2015 recovered from his hand baggage. As the foreign currency was in excess of USD 5000 and not declared as per Regulation 6 of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2000 (hereinafter referred to as 'FEMA'), the currency was seized on 2.3.2015.

3 Statement of Mr Lookman Mohmed Yusuf was recorded on 24.2.2015 wherein he deposed that he had opted for the green channel. He further admitted that he was intercepted after he crossed the green channel. On being questioned, he had denied carrying any dutiable goods. He has further accepted the contents of the panchnama drawn on 24.2.2015 and informed that he did not have any documents showing purchase/possession of the 10 gold chains weighing 4999.180 gms, recovered from him.

4 The passenger was arrested on 25.2.2015. The Sessions Court on 27.2.2015 rejected the application made by the passenger to declare the arrest illegal. Further, the Additional Chief Metropolitan Magistrate Court ('ACMM'), Ahmedabad on 27.2.2015 rejected the regular bail application of the passenger. An appeal against this order was also rejected by the Sessions Court on 7.3.2015. The passenger further preferred an application for regular bail before the High Court of Gujarat and subsequently withdrew it. Thereafter, the ACMM Court on 4.5.2015 rejected the regular bail application filed by the passenger. A further bail application was also rejected by the Sessions Court on 1.6.2015. Finally on an application by the passenger filed before the High Court of Gujarat, the Court granted regular bail on 19.6.2015. The passenger was thereafter released from the Jail on 22.6.2015.

5 It was alleged that the passenger had contravened Para 2.20 of the EXIM Policy 2009-2014 as he had not imported bonafide goods as allowed under the provisions. It was further stated that there was a contravention of the provisions of Section 77 of the Customs Act, 1962 (hereinafter referred to as the 'Act') as he had not declared dutiable goods in his Customs declaration form on arrival and Rule 6(b) of FEMA as he had not declared the foreign currency which was in excess of USD 5000.

6 The SCN also detailed the fact that he was a frequent traveler and had arrived 12 times at Mumbai and Ahmedabad airport on different dates since April 2014 (till 24.2.2015). It is also stated that in the Customs declaration form no mention of any dutiable goods was made, though it had been signed by him.

7 A SCN F. No. DRI/AZU/GI-02/Enq-11/2015 dated 20.8.2015 was issued to the passenger to show cause as to why:

- i. the 10 gold chains totally weighing 4999.180 gms, having purity of 999% and having local market value of Rs 1,34,47,794/- and tariff value of Rs 1,24,63,755/-, seized from his possession vide panchnama dated 24.2.2015, should not be confiscated under Sections 111(l) & (m) of the Act;