



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.
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PREAMBLE

A	फाइलसंख्या / File No.	:	F. No. VIII/10-60/SVPIA/O&A/HQ/2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-60/SVPI/O&A/HQ/2020-21 Dated 22.09.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	103/JC/AKM/O&A/2020-21.
D	आदेश तिथि / Date of Order-In-Original	:	18.03.2021
E	जारी करने की तारीख / Date of Issue	:	19.03.2021
F	द्वारा पारित / Passed By	:	AMIT KUMAR MISHRA, Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Mr. Mahavir Saini, S/o Shri Bhagwana Ram Saini, Residing at Dedi Dhani, Nimami Dhani, Ram Garh Shekhawat, Fatehpur, Sikar, Rajasthan
(1)	यह प्रति व्यक्ति के उपयोग के लिए निः शुल्क प्रदान किया जाता है जिन्हें यह जारी किया जाता है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त का कार्यालय, सीमा शुल्क (अपील), 7 वीं मंजिल, मृदुल टॉवर, टाइम्स ऑफ इंडिया, आश्रम रोड, नवरंगपुरा, अहमदाबाद - 380009 में कर सकता है।		
(3)	अपील के साथ केवल पाँच रुपये (5.00 रुपये) के न्यायालय शुल्क टिकट लगा होना चाहिए, और इसके साथ होना चाहिए :		
(i)	अपील की एक प्रति और		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पाँच रुपये (5.00 रुपये) के न्यायालय शुल्क टिकट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने के इच्छुक व्यक्ति को 7.5% (अधिकतम 10 करोड़ रुपये) शुल्क जमा करना होगा, जहां शुल्क या झूठी और जुर्माना विवाद में हैं, या जुर्माना, जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर, सीमा शुल्क अधिनियम, 1962 के धारा 129 के प्रावधानों का अनुपालन न करने के लिए अपील को खारिज कर दिया जाएगा।		

Brief facts of the case:-

Mr. Mahavir Saini (hereinafter also referred as "the Passenger"), holding an Indian Passport No. S 9740531 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Sharjah by Air Arabia No. G9 489 on 17.02.2020.

2. On the basis of specific intelligence, he was intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel. He was inquired whether he were having any dutiable/restricted items to declare before Customs, in response to which he replied in negative. Not being satisfied with the reply of the passenger, the officer asked him to pass through the Door Frame Metal Detector (DFMD) installed at the arrival hall after removing all the metallic substances. The said passenger passed through the Door Frame Metal Detector (DFMD) however no beep sound was generated by the DFMD. Thereafter the AIU officer hand frisked the body of the passenger and asked the passenger to remove his pant, shirt, shoes and socks and on removing his pant, two plastic pouch were recovered from his pant, which indicated suspected gold in paste form. The officers of Customs then scanned the pant in the baggage screening machine. Dark images were noticed in the pant, thus confirming the concealment of semi solid paste inside it. Being asked about the substance, the passenger agreed that the semi solid paste he was carrying was a mixture of gold. The Officers of Customs then cut the stitches of the area of the pant to recover a transparent plastic pouch containing brown coloured semi solid paste and placed it in a transparent plastic box. The said passenger was carrying one cartoon of cabin bag and one Hand bag. The cabin bag & hand bag are then put on the baggage screening machine located near the green channel of the Arrival Hall and screened and no suspicious images were found.

3. Based on the primary inferences, Government Approved Valuer Shri Kartikey Soni, was called upon for examining the authenticity and purity of the said transparent packet of Semi Solid Paste who in turn asked the officer to bring the said substance to his workshop as the process of extraction can be carried out there only. After processing, he prepared the primary verification report detailed in Annexure-A that Gold bar weighing 797.680 Grams having purity 999.0 was derived from the 886.800 grams of Semi Solid Substance consisting of Gold and Turpentine Mix. and the valuation report for the same as detailed in Annexure-B, both dated 29.01.2020, wherein he certified that gold bar piece-1 derived from Semi Solid substance Material