



प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.

Tel.: (079) 2754 4630

Fax: (079) 2754 2343

E-mail: cusoanda@gmail.com

**PREAMBLE**

**DIN:20211071MN0000521865**

A	फाइलसंख्या / File No.	:	F. No. VIII/10-39/SVPIA/O&A/HQ/2019-20
B	कारणबताओनोटिस संख्या -तारीख / Show Cause Notice No. and Date	:	F.No. VIII/10-39/SVPIA/O&A/HQ/2019-20 dated 27.08.2019
C	मूलआदेशसंख्या / Order-In-Original No.	:	<b>66/ADC/AKS/O&amp;A/2021-22</b>
D	आदेशतिथि / Date of Order-In-Original	:	<b>14.10.2021</b>
E	जारीकरनेकीतारीख / Date of Issue	:	<b>14.10.2021</b>
F	द्वारापारित / Passed By	:	<b>Abilash K. Sreenivasan,</b> Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Noticee	:	Mr. Akshaykumar Kamleshkumar Shah (Mob. No.9265378235), (S/o Mr. Kamleshkumar Navnitlal Shah), 21 Balaji Society, Nanakumbhnath Road, Nadiad, Kheda -387001, Gujarat
(1)	यहप्रतिव्यक्तिकेउपयोगकेलिएनिः शुल्कप्रदानकियाजाताहैजिन्हेंयहजारीकियाजाताहै।		
(2)	कोईभीव्यक्तिइसआदेशसेस्वयंकोअसंतुष्टपाताहैतोवहइसआदेशकेविरुद्धअपीलइसआदेशकीप्राप्तिकीतारीखके 60 दिनोंकेभीतरआयुक्तकाकार्यालय,सीमाशुल्क (अपील), 7 वींमंजिल, मृदुलटाँवर, टाइम्सऑफइंडिया, आश्रमरोड, नवरंगपुरा, अहमदाबाद -380009 मेंकरसकताहै।		
(3)	अपीलकेसाथकेवलपाँचरुपये (5.00 रुपये) केन्यायालयशुल्कटिकटलगाहोनाचाहिए, औरइसकेसाथहोनाचाहिए :		
(i)	अपीलकीएकप्रतिऔर		
(ii)	इसप्रतियाइसआदेशकीकोईप्रतिकेसाथकेवलपाँचरुपये (5.00 रुपये) केन्यायालयशुल्कटिकटलगाहोनाचाहिए।		
(4)	इसआदेशकेविरुद्धअपीलकरनेकेइच्छुकव्यक्तिको 7.5% (अधिकतम 10 करोड़रुपये) शुल्कजमाकरनाहोगा, जहांशुल्कयाड्यूटीऔरजुर्मानाविवादमेंहैं, याजुर्माना, जहांइसतरहकीदंडविवादमेंहैंऔरअपीलकेसाथइसतरहकेभुगतानकाप्रमाणपेशकरनेमेंअसफलरहनेपर,सीमाशुल्कअधिनिय म, 1962 केधारा 129 केप्रावधानोंकाअनुपालननकरनेकेलिएअपीलकोखारिजकरदियाजाएगा।		



**Brief facts of the case:**

Mr. Akshaykumar Kamleshkumar Shah, residing at 21 Balaji Society, Nanakumbhnath Road, Nadiad, Kheda -387001, Gujarat (hereinafter referred to as the "passenger"), holding Indian Passport No. S5701062 had arrived by Spicejet Flight No. SG-016 from Dubai to Ahmedabad on 05.03.2019 at Terminal 2 of SVPI Airport, Ahmedabad.

2. On the basis of passengers profiling and suspicious movement, the passenger was intercepted when he was leaving through the green channel of Customs in the Arrival hall of Terminal 2 of SVP International Airport by the AIU officers for detailed checks. Thereafter, one Coffee coloured hand trolley bag as hand bag which was carried by the passenger was checked in the baggage screening machine located near the green Channel of Arrival Hall Terminal-2, SVPI, Airport, Ahmedabad but nothing objectionable was noticed on the screen.

3. Thereafter, the passenger was asked to remove all metallic items he was wearing on his body and then walk through the DFMD machine installed near the green Channel of Arrival Hall Terminal-2, SVPI, Airport, Ahmedabad. The passenger removed his belt, wallet and mobile phone and kept in the plastic tray and walked through the Door Frame Metal Detector (DFMD) whereupon a large beep sound was generated by the DFMD. The officer again asked him whether he was carrying any metallic substance on his body as the DFMD was giving red alert sound, the passenger denied having any metallic substance. The passenger was once again asked to pass through the DFMD machine. While passing through the DFMD machine, it again gave red alert confirming metallic substance on his body. On being once again asked, the passenger removed one kada of golden colour worn on his right hand near his elbow hidden under the sleeve of his jacket(full sleeves jacket) and one silver colour kada from his jeans pocket. On being asked by the Customs Officer about the said golden colour Kada and silver colour kada, he admitted that these were made of raw gold and the same belonged to him.

4. Thereafter, the Government Approved Valuer, Shri Nachiket Mavalankar, was called upon by Officers for examining the authenticity and to ascertain the contents of the golden and silver coloured kadas recovered from the passenger. After testing the said kadas, he confirmed that the same were of pure gold having purity 999. As per the valuation report dated 05.03.2019, the said two kadas were of pure 24 kt gold of 999 purity, totally weighing 414.300 grams having **Tariff value of Rs. 12,70,741/-**