



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**

**DIN-20210471MN0000619180**

A	फाइलसंख्या / File No.	:	F. No. VIII/10-36/O&A/ SVPIA/HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-36/O&A/ SVPIA/HQ /2020-21 Dated 20.07.2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>03/JC/AKM/O&amp;A/2020-21.</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>18.03.2021</b>
E	जारी करने की तारीख / Date of Issue	:	<b>07.04.2021</b>
F	द्वारा पारित / Passed By	:	<b>AMIT KUMAR MISHRA</b> Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Shri Manish Dhirajlal Sagar, Sagar Nivas, Krishna Nagar, Street No.4, Veraval, Gujarat
(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. Manish Dhirajlal Sagar, (hereinafter referred to as the 'passenger'), holding an Indian Passport No. Z2257876 had arrived at Sardar Vallabhbhai Patel International Airport, Ahmedabad, from Dubai, by Indigo Airline flight No. 6E 72 on 28.01.2020 along with his family members. The passenger was carrying one checked-in baggage and one hand bag. On the basis of suspicious movement he was intercepted by the AIU officers, for detailed checking, after he opted for clearance through green channel.

2. He was inquired whether he was having any dutiable/restricted items to declare before the Customs, in response to which he replied in negative. The AIU officers scanned one checked-in baggage and one hand bag of the passenger but nothing objectionable was found. He was asked to walk through the Door Frame Metal Detector (DFMD); after removing all metallic objects from his body/clothes. The passenger removed the metallic objects such as belt, mobile and one Kadda and Kadiwali Chain hidden under his jacket and two Kadda hidden inside his jeans pant and kept them in a plastic tray and thereafter passed through the DFMD. On his passing through the DFMD, no beep sound was heard. The Officer of Customs then passed the plastic tray containing three Kaddas and Kadiwali Chain through the X-ray machine to which a dark black coloured image with yellow outline appeared which suggested that there might be some heavy metal like gold. The officer asked the passenger, whether the Kaddas and Kadiwali Chain were made of 24 Carat gold, to which the passenger confessed that the said Kaddas and Kadiwali Chain were in raw form and made out from 24 carat gold biscuit. Thereafter, frisking of his wife and son have been done by a lady AIU officer, but nothing objectionable noticed.

3. Thereafter, in order to ascertain the value and to confirm the purity of the said gold kadas and kadawali chain, Government Approved valuer Shri. Kartikey Soni was called for. Shri. Kartikey Soni After testing the said articles stated as per his Valuation report dated 28.01.2020, that three Kadas, having purity of 999.0, totally weighing 350.0 Grams and One Kadiwali Chain having purity of 999.0, weighing 116.640 Grams, thus, the three kadas and one kadiwali chain were totally weighing 466.640 Grams, valued at Rs.16,61,705/- (Rupees Sixteen lakh Sixty One thousand Seven hundred and Five only) (Tariff value) and Rs.19,56,622/- (Rupees Nineteen lakh Fifty Six thousand Six hundred and Twenty Two only) (Local Market Value), which were placed under seizure vide panchnama drawn on 28.01.2020 on the reasonable belief that