



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

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A	फाइलसंख्या / File No.	:	F. No. VIII/10-27/ O&A / SVPIA /HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-27/ O&A / SVPIA /HQ /2020-21 Dated 13.07.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	15/JC/SM/O&A/2021-22.
D	आदेश तिथि / Date of Order-In-Original	:	19.05.2021
E	जारी करने की तारीख / Date of Issue	:	19.05.2021
F	द्वारा पारित / Passed By	:	SHANKHESH MEHTA, Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Mr. Vijendar, s/o- Rukman Village. Dhedi Dhani PO, Ramgarh Shekhawati, Sikar, Rajasthan-331024
(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 ड्यूटी 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।		

Mr. Vijendar, holding Passport No. N4869364 (hereinafter also referred as "the Passenger") arrived at Terminal-2, SVPI Airport, Ahmedabad by Jazeera Airways Flight No. J9-407 from Muscat by Spice Jet Flight No. SG-62 on 24.01.2020. On the basis of information and suspicious movement, he was intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel.

2. He was inquired whether he were having any dutiable/restricted items to declare before Customs, in response to which he replied in negative. The Customs Officer scanned one grey and one maroon back pack as hand baggage of the passenger but nothing objectionable was found. The Customs officers asked the passenger to walk through the Door Frame Metal Detector (DFMD); after removing all metallic objects from his body/clothes. The passenger readily removed the metallic objects such as wallet, jacket and mobile phone and kept them in a plastic tray and thereafter passed through the DFMD. On his passing through the DFMD, a beep sound was generated in the middle and upper portion of the DFMD. Therefore, the said passenger was frisked at the Customs Office located at the Arrival Hall Terminal-2, SVPI, Airport. While frisking there appeared to be something concealed in the pocket of his jeans pant. The said passenger was asked to remove it and he handed over three gold bars of 10 tolas to the Customs officer. Further, while frisking around his neck a gold kadiwali chain was found. The passenger kept them in a plastic tray and passed himself through the DFMD, whereupon no beep sound was generated by the DFMD. On being asked by the Customs Officer about the three gold bars and one gold kadiwali chain, Mr. Vijendar admitted that these were made of raw gold and the same belonged to him and produced the bill for the three gold bars.

3. Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically by Customs officers for valuation, ascertaining the purity and exact weight of three gold bars and one gold kadiwala chain recovered from the said passenger. The Government Approved Valuer, after testing vide Valuation report dated 24.01.2020 certified that three bars, having purity of 999.0, totally weighing 349.950 Grams and One Kadiwala Chain having purity of 999.0, weighing 116.620 Grams, thus, the three bars and one kadiwala chain were totally weighing 466.570 Grams, valued at Rs.16,61,456/- (Rupees Sixteen lakh Sixty One thousand Four hundred and Fifty Six only) (Tariff value) and Rs.19,39,998/- (Rupees Nineteen lakh Thirty Nine thousand Nine hundred and Ninty Eight only) (Local Market Value) which were placed under