



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/10-30/O & A/SVPIA / HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F No VIII/10-30/O & A/SVPIA / HQ /2020-21 dated 16.07.2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	17/JC/AKM/O&A/2021-22.
D	आदेश तिथि / Date of Order-In-Original	:	25 .05.2021
E	जारी करने की तारीख / Date of Issue	:	25.05.2021
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. Bharat Deepak Hotwani, E/202, Manish Nagar, Dassera Maidan, Station Road, Ulhasnagar, Thane, Maharashtra-421003
(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 झूटी 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. Bharat Deepak Hotwani (hereinafter also referred as “the Passenger”), holding an Indian Passport No. U1620041 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Bangkok by Spice Jet Flight No.SG 086 on 30.01.2020.

2. On the basis of profiling of passenger manifest, 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 contraband/dutiable items to declare before Customs, in response to which he replied in negative. The said passenger has not submitted any Customs Declaration Form. Thereafter, all his baggage were subjected to X-Ray screening at the X-Ray Screening machine but nothing objectionable was found. Thereafter, the passenger was asked to walk through the Door Frame Metal Detector (“DFMD”) after removing all the metallic objects wearing on the body. The passenger readily removed all metallic items and passed through the DFMD when he passed through the DFMD, a beep sound was heard, which indicated the presence of metallic substance in the middle and lower part of his body. The Customs authorities politely asked the passenger whether he had any metallic substance on his body, however the passenger denied again. Further on personal search of his clothes, nothing was recovered. Now presuming that the passenger had concealed some metallic substance in his body, the passenger was brought in the AIU office at Terminal-2 of SVPI Airport and was interrogated in a polite way, but the passenger continued to deny of having concealed any metallic substance inside his body. Thereafter on further and repeated interrogation, the passenger finally confessed that he had concealed some gold in his rectum and after sometime he was taken to toilet room where he removed one packet from his rectum. Thereafter, the Customs authorities asked the passenger to cut open the said one packet recovered from his rectum and showed it. Thereafter, the passenger used a knife to cut open the packets and after removing the adhesive tape from packet, it was seen that a yellow coloured rubber capsule was underneath the adhesive tape. After cutting rubber capsule and a plastic pouch, packet containing brown coloured paste found in it. The Customs authorities asked the passenger as to what was inside the packet of brown coloured paste recovered from his possession, to which the passenger informed that the same was gold in paste form.

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