



प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

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

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DIN-20210571MN0000777C11

PREAMBLE

A	फाइलसंख्या/ File No.	:	F. No. VIII/10-48/SVPIA/O&A/ HQ/ 2020-21
B	कारणबताओनोटिससंख्या-तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-48/SVPIA/O&A/HQ/2020-21 dated 14.09.2020
C	मूलआदेशसंख्या/ Order-In-Original No.	:	18/JC/AKM/O&A/2021-22
D	आदेशतिथि/ Date of Order-In-Original	:	27.05.2021
E	जारीकरनेकीतारीख/ Date of Issue	:	27.05.2021
F	द्वारापारित/ Passed By	:	AMIT KUMAR MISHRA, Joint Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Noticee	:	Mr. Bhuva Sanjay Karsan, S/o Karsan bhai, Kera, Bhuj, Kutch, Gujarat-370430
(1)	यहप्रतिव्यक्तिकेउपयोगकेलिएनिः शुल्कप्रदानकियाजाताहैजिन्हेंयहजारीकियाजाताहै।		
(2)	कोईभीव्यक्तिइसआदेशसेस्वयंकोअसंतुष्टपाताहैतोवहइसआदेशकेविरुद्धअपीलइसआदेशकीप्राप्तिकीतारीखके 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, सीमाशुल्कअधिनियम, 1962 केधारा 129 केप्रावधानोंकाअनुपालननकरनेकेलिएअपीलकोखारिजकरदियाजाएगा।		

Brief facts of the case:-

Mr. Bhuva Sanjay Karsan(hereinafter also referred as "the Passenger"), holding an Indian Passport No.L5819741had arrived at Terminal-2, SVPI Airport, Ahmedabad Bangkok by Spicejet Flight No. SG-086 on 11.02.2020.

2. On the basis of suspicious movement and profiling, he was intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel. He was inquired whether he was having any contraband/ dutiable items to declare before Customs, in response to which he replied in negative. The passenger was also asked to walk through the Door Frame Metal Detector (DFMD) after removing all the metallic objects he was wearing on his body. After removal of all the metallic substances from his body such as mobile phone, wallet etc. and on passing through the Door Frame Metal Detector (DFMD) machine, no sound was heard, which indicated that no metallic substance was present in his body. Further, the luggage of the passenger was scanned through the X-Ray machine. On screening of the said baggage, a dark colored image appeared on the screen of the X-Ray Machine. The bag was checked again after emptying and still dark colored suspicious images appeared on the screen of the X-ray machine. On checking the baggage manually, the officer of Customs found white colored metal strip concealed below the black plastic borders of the trolley bag which got detached from the bag easily. On being asked the passenger confessed that he had brought gold in form of gold strips concealed in the plastic piping of the bag. After taking out the white metal strips from the baggage, it was once again scanned in the X-ray machine, but no suspicious dark colored images appeared on the screen, which indicated no more presence of any suspicious metal in the luggage. On being asked by Customs authorities, the passenger accepted that the said gold strips were made of raw gold and further admitted that on arrival he did not want to declare the same to Customs so that he could clear it illicitly.

3. Based on the primary inferences, Government Approved Valuer Shri DevangSoni, was called upon by Customs authorities for examining the authenticity and purity of the said gold strip. After testing the said strips, the Government Approved Valuer vide his report dated 11.02.2020 that the said gold strips was of pure 24 kt gold of 999 purity weighing 503.030grams having tariff value of Rs. 18,43,705/- (Rs Eighteen Lakhs FortyThree thousand Seven Hundred and Five Only) and the Local market value of Rs. 21,15,745/- (Rs. Twenty One Lakhs Fifteen Thousand Seven Hundred and Forty Five only), which was placed under seizure vide panchnama drawn on 11.02.2020 on