



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-20210471MN000000C373**

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|------|--|---|--|
| A    | फाइलसंख्या / File No.  | : | F. No. VIII/10-62/ SVPIA / O&A /HQ /2020-21  |
| B    | कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date  | : | F. No. VIII/10-62/ SVPIA / O&A /HQ /2020-21 Dated 14.09.2020.                                  |
| C    | मूल आदेश संख्या / Order-In-Original No.  | : | <b>05/JC/AKM/O&amp;A/2020-21.</b>  |
| D    | आदेश तिथि / Date of Order-In-Original  | : | <b>19.03.2021</b>  |
| E    | जारी करने की तारीख / Date of Issue   | : | <b>07.04.2021</b>  |
| F    | द्वारा पारित / Passed By   | : | <b>AMIT KUMAR MISHRA,</b><br>Joint Commissioner,<br>Customs, Ahmedabad.                        |
| G    | आयातक का नाम और पता / Name and Address of Importer / Noticee   | : | Mr. Jaskaran Singh,<br>Ward No. 7, Mander Aare wali gali,<br>Ellenabad, Sirsa, Haryana- 125102 |
| (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। |   |  |

Brief facts of the case-

Mr. Jaskaran Singh holding Passport No. T7275655 (hereinafter also referred as "the Passenger") arrived at Terminal-2, SVPI Airport, Ahmedabad from Bangkok to Ahmedabad by Spice Jet Flight No. SG 086 on 19.02.2020 . 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 said passenger was carrying blue coloured suitcase and black and green back pack as his checked in baggage. The Baggage of the said passenger were scanned through the X-Ray machine and upon screening of the said baggage, dark colored images had appeared on the screen of the X-Ray Machine, when the baggage were passed through the X-ray machine. On checking the baggage physically, the Customs authorities found various small bottles and packets of Medicine/ Medicaments (vial and tablets) with different chemical names which could be seen inside his baggage. Then the said passenger was asked to pass through the Door Frame Metal Detector (DFMD) after removing all the metallic items worn on his body such as Mobile, Watch, Purse, Wallet, Belt etc which he readily removed. As he passed through the DFMD machine loud beep sound was heard. The Custom authorities asked Mr. Jaskaran Singh about the loud beep sound of DFMD Machine to which he removed one white Rhodium coated Kada from his right hand wrist, concealed in the sleeve of his coat and put in a tray before the Custom authorities. On being asked the passenger accepted and told that the Kada was made of raw gold.

**3.** Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically for valuation, ascertaining the purity and exact weight of gold kada recovered from the said passenger. On testing the said Kada he confirmed that it was of pure gold having purity 24 KT., and submitted his report that the said one gold kada is of pure 24 kt gold weighing 277.600 grams having Tariff value of Rs. 10,15,461/- (Rupees Ten Lakhs Fifteen Thousand Four Hundred and Sixty One only) and the Local Market value of Rs. 11,87,295/- (Rupees Eleven Lakhs Eighty Seven Thousand Two Hundred and Ninety Five only). which was placed under seizure vide Panchnama dated 19.02.2021 under the reasonable belief that the said goods were smuggled into India and same is liable for confiscation under Customs Act, 1962.

**4.** Thereafter the baggage of the said passenger was checked in detail and the inventory of items prepared which is given herein below:-