



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
 "सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.
 Tel.: (079) 2754 4630 Fax: (079) 2754 2343 E-mail: cusoanda@gmail.com

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PREAMBLE

A	फाइलसंख्या / File No.	:	F No VIII/10-72/ SVPIA / O & A / HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F No VIII/10-72/ SVPIA / O & A / HQ /2020-21 dated 14.09..2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	08/JC/AKM/O&A/2020-21.
D	आदेश तिथि / Date of Order-In-Original	:	19 .03.2020
E	जारी करने की तारीख / Date of Issue	:	08.04.2020
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. Lachhman Kishinchand Advani, Flat No.-106, Lord Krishna Apt., Khemani Road, Ulhasnagar-2, Thane, Maharashtra, PIN 421002
(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.Lachhman Kishinchand Advani (hereinafter also referred as "the Passenger"), holding an Indian Passport No. Z5019279 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Dubai by Indigo Airways Flight No. 6E-72 from Dubai to Ahmedabad on 07.03.2020.

2. On the basis of information, profiling of passenger manifest and suspicious movement, 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. All his baggages were subjected to screening at the X-Ray Screening machine but nothing suspicious was noticed . Thereafter, the passenger was asked to walk through the Door Frame Metal Detector ("DFMD") after removing all the metallic objects such as belt, mobile, etc. and the passenger passed through the DFMD Machine, however no beep sound was heard indicating there was nothing objectionable/dutiable on his body/clothes. On suspicion the Customs authorities asked the passenger to change his pant and undergarments in the small cabin situated in the Customs office for their examination. The passenger then changed his pant and undergarments. The Customs authorities examined the said pant and undergarments of the passenger and felt some semi solid substance concealed in a specially stitched pocket in the inner side of his undergarment i.e brown coloured brief, suspected to be gold. On being asked about the substance, the passenger agreed that the semi solid paste he was carrying is a mixture of gold. The passenger then used a scissor to cut the stitches of the pocket and recovered a transparent plastic pouch wrapped with white adhesive tape containing yellow coloured semi solid paste.

3. Based on the primary inferences, Government Approved Valuer Shri Kartikey Soni, was called upon by Customs authorities 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 extraction can be carried out there only. Shri Kartikey Soni tested the said three pieces of semi solid paste which was totally weighing 1004.500 grams. After processing, he prepared the primary verification report detailed in Annexure-A and the valuation report for the same as detailed in Annexure-B, both dated 03.03.2020, wherein, it was stated that one 24 kt. gold bar weighing 302.910 grams having purity 999.0 was derived from 330.800 grams of Semi Solid Substance consisting of Gold & Turpentine Mix. The said gold bar was valued at Rs. 13,78,241/- (Rupees Thirteen Lakhs Seventy Eight Thousand Two Hundred and Forty One only) (Local Market