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प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद
 "सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.
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DIN-20210671MN0000444CF7

PREAMBLE

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| A | फ़ाइलसंख्या / File No. | : | F. No. VIII/10-70/SVPIA/O&A/HQ/2020-21 |
| B | कारणवताओनोटिस संख्या –तारीख / Show Cause Notice No. and Date | : | F. No. VIII/10-70/SVPIA/O&A/HQ/2020-21 dated 14.09.2021 |
| C | मूलआदेशसंख्या / Order-In-Original No. | : | 34/JC/AKM/O&A/2021-22. |
| D | आदेशतिथि / Date of Order-In-Original | : | 17.06.2021 |
| E | जारीकरनेकीतारीख / Date of Issue | : | 17.06.2021 |
| F | द्वारापारित / Passed By | : | AMIT KUMAR MISHRA, Joint Commissioner, Customs, Ahmedabad. |
| G | आयातककानामऔरपता / Name and Address of Importer / Noticee | : | Mr. Madathikunnel Abdul Vahab, S/o Shri Kasim Madathikunnel, At Puthiyedath, Thazhath, Moozhikka Chelavoor Post, Kozhikode, Pin 673571, Kerala, India |
| (1) | यहप्रतिव्यक्तिकेउपयोगकेलिएनिः शुल्कप्रदानकियाजाताहैजिन्हेंयहजारीकियाजाताहै। | | |
| (2) | कोईभीव्यक्तिइसआदेशसेस्वयंकोअसंतुष्टपाताहैतोवहइसआदेशकेविरुद्धअपीलइसआदेशकीप्राप्तिकीतारीखके दिनोंकेभीतरआयुक्तकाकार्यालय, सीमाशुल्क (अपील), 7 वींमंजिल, मृदुलटॉवर, 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 केप्रावधानोंकाअनुपालनकरनेकेलिएअपीलकोखारिजकरदियाजाएगा। | | |

Brief facts of the case:-

Mr. Madathikunnel Abdul Vahab (hereinafter also referred as "the Passenger"), holding an Indian Passport No. L1615918 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Dubai by Indigo Airlines Flight No. 6E-072 on 05.03.2020.

2. On the basis of information received and subsequent 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. 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 worn on the body by Customs authorities. The passenger readily removed all metallic items and passed through the DFMD machine. On his passing through the Door Frame Metal Detector (DFMD) machine a loud beep sound was heard in the lower part of the DFMD machine which indicated of having some metallic substance on or inside his body. The Officer of Customs politely asked the passenger whether he had any metallic substance on his body however the passenger denied of having any such substance on or inside his body. The passenger was asked to walk through the Door Frame Metal Detector ("DFMD") again by Customs authorities and while he passed through the DFMD, aloud beep was again heard in the lower part of the DFMD machine. The passenger was again asked by Customs authorities whether he had concealed any metallic substance on his body to which he denied again. Thereafter, the passenger was asked by Customs authorities to remove his shoes and socks and on removal of socks, grey colored adhesive tapes had been wrapped on the feet. On scrutiny of underneath to feet a rectangle shaped packet covered with thick black adhesive tape was found by Customs authorities. The passenger was asked to cut open the said two black packets recovered from his socks and on removing the adhesive tape, brown coloured paste was found inside the tape. The passenger confessed that brown coloured paste recovered from his possession 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 brown colored material in semi solid form recovered from the passenger 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. On completion of the extraction process as detailed in panchnama dated