



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

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A	फाइलसंख्या / File No.	:	F. No. VIII/10-75/ SVPIA / O&A /HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-75/ SVPIA / O&A /HQ /2020-21 Dated 22.09.2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	06/JC/akm/O&A/2021-22.
D	आदेश तिथि / Date of Order-In-Original	:	19.03.2021
E	जारी करने की तारीख / Date of Issue	:	08.04.2021
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. Maheshkumar Satyendarprasad Soni, S/o Satyendarprasad Soni, Makan No. CHH/396, CHH/501, Nani Unchi Sheri, Khambhat Dist. Anand, Gujarat-388260. Mrs. Jayshreeben Maheshkumar Soni, S/o Satyendarprasad Soni, Makan No. CHH/396, CHH/501, Nani Unchi Sheri, Khambhat Dist. Anand, Gujarat-388260.
(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 झूठी 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. Maheshkumar Satyendraprasad Soni holding Passport No. K 0922051 aged 58 years and his wife Mrs. Jayshreeben Maheshkumar Soni holding Passport No. K 0921666 aged 55 years (hereinafter also referred as "the Passengers") arrived at Terminal-2, SVPI Airport, Ahmedabad by Spicejet flight No. SG-16 from Dubai to Ahmedabad on 08.03.2020. On the basis of suspicious movement, they were intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel.

2. The passengers were inquired whether they were having any dutiable/restricted items to declare before Customs, in response to which he replied in negative. Thereafter, the Customs authorities asked the passengers to walk through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passengers were asked to remove all the metallic objects they were wearing on their bodies. Thereafter the passengers, readily removed the metallic substances from their bodies such as belt, mobiles, wallet etc. including, one yellow metal kada concealed under the sleeve of his shirt by Mr. Maheshkumar Satyendraprasad Soni and four yellow metal bangles concealed under the sleeve of her dress by Mrs. Jayshree Maheshkumar Soni and kept it in the plastic tray and after that Customs authorities asked them to pass through the Door Frame Metal Detector (DFMD) machine and while they passed through the DFMD Machine, no beep sound was generated. The Customs authorities then passed the plastic tray containing the yellow metal bangles and one yellow metal Kada through the baggage scanning machine. The passenger's one yellow metal Kada and yellow metal bangles and remaining articles were scanned in the baggage screening machine to which a dark Black coloured image with Yellow outline appeared. The Customs authorities asked whether the Kada and four bangles were made of 24 Carat Gold, to which the passengers confessed that the said Kada and bangles were in Raw form and made out from Gold Biscuit. The passengers bags were also passed through the X-Ray scanning machine, but nothing adverse was observed.

3. Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically for valuation, ascertaining the purity and exact weight of gold Kadda and four gold bangles recovered from the said passengers. The Government Approved Valuer, vide valuation report dated 08.03.2020, informed said gold Kadda and four gold bangles were 24 carat Gold