



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

PREAMBLE

DIN-20210471MN000000F481

A	फाइलसंख्या / File No.	:	F. No. VIII/10-38/ SVPIA / O&A /HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-38/ SVPIA / O&A /HQ /2020-21 Dated 22.07.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	04/JC/AKM/O&A/2020-21.
D	आदेश तिथि / Date of Order-In-Original	:	19.03.2021
E	जारी करने की तारीख / Date of Issue	:	07.04.2021
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. Mahipal Nayak, VPO Mediwala Tanda Mor, Teh-Garhi, Dist. Banswara-327022, Rajasthan.
(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 झूटी 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।		

Mr. Mahipal Nayak, holding Passport No. S4693532 (hereinafter also referred as "the Passenger") arrived at Terminal-2, SVPI Airport, Ahmedabad by Jazeera Airways Flight No. J9-407 from Kuwait to Ahmedabad on 08.02.2020. On the basis of information and suspicious movement, 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 Customs authorities scanned the two carton boxes and one black duffel bag as check-in bag of the passenger but nothing objectionable was found. The Customs officers asked the passenger to walk through the Door Frame Metal Detector (DFMD); after removing all metallic objects from his body/clothes. The passenger readily removed all the metallic objects such as wallet, mobile, jacket, watch etc., and kept them in a plastic tray and thereafter passed through the DFMD machine. On his passing through the DFMD machine a beep was heard. Therefore, the Customs authorities continued to interrogate the passenger. During repeated interrogation, the passenger opened up and confessed that he was having cut gold bar concealed in his shoes inside his socks that he was wearing. The Customs authorities instructed him to remove the same and showed it to them. Then the passenger removed three pieces of cut gold bar and one piece of gold bar from both his socks. The passenger confirmed that the recovered pieces are of pure gold.

3. Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically for valuation, ascertaining the purity and exact weight of 01 gold bar and 03 cut gold bars recovered from the said passenger. The Government Approved Valuer, after testing vide Valuation report dated 08.02.2020, he stated that 01 gold bar and 03 cut kg gold bars are totally weighing 629.430 Grams having purity 999.9 and valued at Rs. 23,06,987/- (Rs. Twenty Three Lakhs Six Thousand Nine Hundred and Eighty Seven Only) (Tariff Value) and [Rs. 26,48,012/- (Rupees Twenty Six Lakhs Forty Eight Thousand and Twelve Only) (Local Market Value) which were placed under seizure vide Panchnama dated 08.02.2020 under the reasonable belief that the said goods were smuggled into India and same is liable for confiscation under Customs Act, 1962. The packing material namely 2 black socks, transparent plastic cover and three rubber bands were also placed under seizure vide panchnama drawn on 08.02.2020 under the reasonable belief that same is liable for confiscation under Section 118(a) & 119 of the Customs Act, 1962.