



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

A	फाइलसंख्या / File No.	:	F. No. VIII/10-29/O&A/ SVPIA/HQ/ 2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-29/O&A/ SVPIA/HQ/ 2020-21 Dated 11.09.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	14/JC/AKM/O&A/2021-22
D	आदेश तिथि / Date of Order-In-Original	:	23.04.2021
E	जारी करने की तारीख / Date of Issue	:	04.05.2021
F	द्वारा पारित / Passed By	:	Amit Kumar Mishra, Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Ms. Mansi C. Trivedi, Brahmanand Nivas 16, Anant Society, B/h Saibaba Mandir, Maninagar, Ahmedabad
(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-

Ms. Mansi Chhelshankar Trivedi holding Indian Passport No. T9260404 (hereinafter also referred as "the Passenger") arrived at Terminal-2, SVPI Airport, Ahmedabad by Indigo Airways Flight No. 6E 72 from Sharjah by Air Arabia Flight No. G9 0489 on 30.01.2020. On suspicion, she was intercepted by the officers of Customs for detailed checking after she opted for clearance through green channel.

2. She was inquired by officers of Customs whether she were having any dutiable/restricted items to declare before Customs, in response to which she replied in negative. The Customs authorities scanned 2 Check-in bags, and 1 Peach colored Hand Bag but nothing objectionable was found. The Customs authorities asked the passenger to walk through the Door Frame Metal Detector (DFMD); after removing all metallic objects from her body/clothes. The passenger readily removed all the metallic objects such as ring, wallet, mobile etc., and kept them in a plastic tray and thereafter passed through the DFMD. On her passing through the DFMD, a loud beep sound was heard which indicated that there was presence of metallic substance in the middle and upper part of her body. The Customs authorities once again, politely asked her whether she was carrying any metallic substance on her body as the DFMD was giving alert sound. On being politely asked, the passenger removed 4 bangles hidden in the sleeves of her overcoat and placed it in the tray. After removal of the 4 bangles hidden in the sleeves of her overcoat, the passenger was asked by Customs authorities to take off her overcoat so that the same could be screened in the X-ray machine. On screening the overcoat in the X-ray machine, 1 kadiwala chain and 2 anklets was found in the pocket of the overcoat. Now, the passenger was once again asked to pass through the DFMD machine and on passing, no alert sound was heard. On being further asked passenger accepted that the said 4 bangles, 1 kadiwala chain and 2 anklets were made of raw gold and further admitted that on arrival, she did not want to declare the same to Customs so that she could clear it illicitly.

3. Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically for valuation, ascertaining the purity and exact weight of said gold kadas and chain recovered from the said passenger. The Government Approved Valuer, vide valuation report dated 30.01.2020, he stated that 4 bangles, 1 kadiwala chain and 2 anklets were made of Gold, totally weighing 600.550 Grams having purity 999 of 24kt was valued at Rs. 21,38,559/- (Rs.