



**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/10-80/ SVPIA / O & A / HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F No VIII/10-80/ SVPIA / O & A / HQ /2020-21 dated 14.09.2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>28/JC/AKM/O&amp;A/2021-22.</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>07 .06.2020</b>
E	जारी करने की तारीख / Date of Issue	:	<b>07.06.2020</b>
F	द्वारा पारित / Passed By	:	<b>AMIT KUMAR MISHRA,</b> Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Mr. Meghwal Ramesh Kumar, Ward No.11, Nyama, Dist.-Churu, Rajasthan, Pin-331506, India
(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 ज्यूटी 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. Meghwal Ramesh Kumar (hereinafter also referred as "the Passenger"), holding an Indian Passport No. T8081407 had arrived at Terminal-2, SVPI Airport, Ahmedabad by Emirates Flight No. EK-0538 from Dubai on 17.03.2020.

2. On the basis of 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. The Customs authorities scanned his baggage, i.e. one carton box and one red backpack bag, but no suspicious image was noticed on the screen. Then after he was asked to walk through the Door Frame Metal Detector (DFMD) machine by Customs authorities. Prior to passing through the said DFMD, the passenger was asked to remove all the metallic objects he was wearing on his body. The passenger readily removed his belt, mobile, etc. and kept them in a plastic tray and thereafter passed through the DFMD machine. On his passing through the DFMD machine, no beep sound was heard. However, on suspicion the Customs authorities interrogated him and on being asked by the Customs authorities, the passenger removed his chappals he wore and gave it to the Customs authorities. The chappals were scanned through baggage screening machine, where a dark unusual image was seen. On being asked about the dark image by Customs authorities, the passenger confessed of having gold bar concealed in the sole of his chappals. The Customs authorities instructed him to take out the gold bar. The passenger removed one gold bar from one chappal and two gold bars in other, in two packets wrapped with paper,

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 gold bars. After testing the said gold bars, the Government Approved Valuer valued the said gold and informed that the total value of the said recovered three gold bars of 24 kt. weighing 349.92 Grams, having purity 999.0 was Rs. 13,12,060/- (Rs. Thirteen Lakhs twelve Thousand sixty Only) (Tariff Value) and Rs. 14,62,316/- (Rupees Forteen Lakhs Sixty Two Thousand Three Hundred Sixteen Only) (Local Market Value), which as well as the paper and chappals were placed under seizure vide panchnama drawn on 17.03.2020 on the reasonable belief that the said goods were smuggled into India and was liable for confiscation.