



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हार्ड कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.  
Tel.: (079) 2754 4630 Fax: (079) 2754 2343 E-mail: [cusoanda@gmail.com](mailto:cusoanda@gmail.com)

**DIN-20210671MN000020883E**

**PREAMBLE**

A	फ़ाइलसंख्या / File No.	:	F. No. VIII/10-77/SVPIA/O&A/HQ/2020-21
B	कारण बताओ नोटिस संख्या -तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-77/SVPIA/O&A/HQ/2020-21 dated 22.09.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>33/JC/AKM/O&amp;A/2021-22.</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>15.06.2021</b>
E	जारी करने की तारीख / Date of Issue	:	<b>17.06.2021</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. Mohammad Rihan H. No. 385, Vill-Phulat , Post-Khas, Khatauli, Muzaffarnagar, Uttar Pradesh-251201
(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. Mohammad Rihan (hereinafter also referred as "the Passenger"), holding an Indian Passport No. R8873538 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Dubai by Indigo Airways Flight No.6E-72 dated 11.03.2020.

2. On the basis of 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. The said passenger had not submitted any Customs Declaration Form. 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, when he passed through the DFMD Machine, no alert sound was heard from the DFMD machine. On suspicion by Customs authorities that the passenger has concealed some metallic substance in his body, he (the passenger) is brought in the AIU office and is interrogated in a polite way, but the passenger continues to deny of having concealed any metallic substance inside his body. Thereafter on further and repeated interrogation by Customs authorities, the passenger finally confessed that he has concealed some gold in his rectum and after sometime he is taken to toilet room where he removed 02 packets (in cylindrical shape) from his rectum. The officer of Customs asked the passenger as to what was inside the 02 packets recovered from his possession, to which the passenger informed that the same 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 transparent packet of Semi Solid Paste 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 11.03.2020, the Government Approved Valuer submitted the valuation report on 11.03.2020, wherein, it was stated that one 24 kt. gold bar weighing 387.800 grams having purity 999.0 was derived from 446.100 grams of Semi Solid Material consisting of Gold & Turpentine Mix. The said gold bar valued Rs. 15,31,849/- (Rupees Fifteen lakhs thirty one thousand eight hundred and forty nine only) (Tariff Value) and Rs. 17,41,222/- (Rupees Seventeen lakhs forty one thousand