



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	फाइल संख्या / File No.	:	F No VIII/10-57/ SVPIA/O & A/ HQ /2020-21
B	कारण बताओ नोटिस संख्या -तारीख / Show Cause Notice No. and Date	:	F No VIII/10-57/ SVPIA/O & A/ HQ /2020-21 dated 31.07.2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	46/JC/SM/O&A/2021-22.
D	आदेश तिथि / Date of Order-In-Original	:	23.07.2021
E	जारी करने की तारीख / Date of Issue	:	23.07.2021
F	द्वारा पारित / Passed By	:	SHANKHESH MEHTA, Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Mr. Tarvinder Singh, House No. 32A, St. No. 2, Deep Nagar, Patiala, Punjab. 147001
(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:-

Mr. Tarvinder Singh (hereinafter also referred as "the Passenger"), holding an Indian Passport No. T5049086 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Bangkok by Spicejet Flight No.SG-86 dated 16.02.2020.

2. On the basis of passenger profiling , 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 or any dutiable items in person or in the baggages, in response to which he replied in negative. 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, when he passed through the DFMD, no alert sound was heard from the DFMD machine. The Customs officers politely asked the passenger whether he had any metallic substance on his body, however the passenger denied again. Further on personal search of his clothes by Customs authorities, nothing was recovered. On suspicion that the passenger has concealed some metallic substance in his body, he was brought in the AIU office at SVPI Airport and was interrogated in a polite way by Customs authorities, but the passenger continued to deny of having concealed any metallic substance inside his body. Thereafter on further and repeated interrogation, the passenger finally confessed that he had concealed some gold in his rectum and after sometime he was taken to toilet where he removed three packets (in Cylindrical shape) from his rectum. The Customs officer asked the passenger as to what was inside the three packets recovered from his possession, to which the passenger informed that the same was gold in paste form. On being asked by the Customs Officer, the passenger replied that it was gold in the form of semi solid paste which was concealed in his rectum for the purpose of carrying and concealing the material so that the same remained invisible to the Customs Officer.

3. Based on the primary inferences, Government Approved Valuer Shri Devang 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 16.02.2020, the Government Approved Valuer submitted the valuation report Valuation Report dated