



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/10-69/SVPIA/O&A/HQ/2020-21
B	कारण बताओ नोटिस संख्या -तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-69/SVPIA/O&A/HQ/2020-21 dated 14.09.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>32/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>15.06.2021</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	:	Mrs. Shehnaz Usman Shaikh, W/o Mr. Usman Sahebjan Shaikh, J Sector, J Line, Room No. 1, Cheeta Camp, Trombay, Mumbai-400088
(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:-**

Mrs. Shehnaz Usman Shaikh (hereinafter also referred as “the Passenger”), holding an Indian Passport No. S4599971 had arrived at Sardar Vallabhbhai Patel International Airport, Ahmedabad, by Fly Dubai Airways Flight No. FZ-437 from Dubai to Ahmedabad on 03.03.2020.

2. On the basis of passenger profiling and suspicious movement, she was intercepted at the exit of green channel by the officers of Customs for detailed checking after she opted for clearance through green channel. The passenger was inquired by the officers of Customs whether she was having any dutiable/contraband goods to declare before Customs, in response to which she replied in negative. All her baggages were subjected to X-Ray screening in the X-Ray Screening machine installed at the Green Channel counter by Customs authorities but nothing suspicious was noticed on the baggage screening machine screen. Thereafter, the passenger was asked to walk through the Door Frame Metal Detector (“DFMD”) installed near Customs AIU counter in the Arrival Hall by Customs authorities. The passenger readily removed all the metallic objects such as belt, mobile, sling bag etc. and passed through the DFMD, while she passed through the DFMD Machine, no beep sound was heard. Being not satisfied, the Customs authorities took the passenger to the office of the Air Intelligence Unit for further examination. The lady Customs Officer examined the passenger with hand held metal detector however no beep sound was heard. However, on suspicion, the lady Customs Officer asked the passenger to change her clothes and undergarments in the small cabin situated in the AIU office for their examination. The passenger then changed her clothes and undergarments. The lady Customs Officer examined the said clothes and undergarments of the passenger and felt some semi solid substance concealed in a specially stitched pocket in the inner side of her undergarment i.e brief suspected to be gold. Being asked about the substance, the passenger agreed that the semi solid paste she was carrying is a mixture of gold. The lady Customs Officer then asked the passenger to cut the stitches of the said specially stitched pocket and take out the semi solid substance. The passenger then recovered a transparent plastic pouch wrapped with off white adhesive tape containing yellow coloured semi solid paste.

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 extraction process,