



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	फ़ाइलसंख्या / File No.	:	F. No. VIII/10- 58/SVPIA/O&A/2020-21
B	कारण बताओ नोटिस संख्या – तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10- 58/SVPIA/O&A/2020-21 dated 22.09.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	07/JC/AKM/O&A/2021-22.
D	आदेश तिथि / Date of Order-In-Original	:	19.03.2021
E	जारी करने की तारीख / Date of Issue	:	08.04.2021
F	द्वारा पारित / Passed By	:	AMIT KUMAR MISHRA Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	1. Mr. Pankajbhai Devrajbhai Navaparia , s/o Shri Devrajbhai Navaparia Varasada, Distt : Amreli, Gujarat – 365430. 2. Mr. Vikramkumar Bipinbhai Thadeshvar, s/o Bipinbhai Dalpatbhai Thadeshwar Dayaram Park, Babra, Distt : Amreli, Gujarat : 365421.
(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 छूटी और जुर्माना विवाद में हैं, या जुर्माना, जहां इस तरह की दंड विवाद में हैं 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. Pankajbhai Devrajbhai Navaparia, holding Indian Passport No. T 2778005 and Mr. Vikramkumar Bipinbhai Thadeshvar holding Indian Passport No. M 0468680(herein after referred to as passengers or passenger), arrived at SVP International Airport, Ahmedabad by Spice jet No. SG 16 from Dubai to Ahmedabad on 16.02.2020 at around 11:30 PM.. On suspicious movement, Mr. Pankajbhai Devrajbhai Navaparia and Mr. Vikramkumar Bipinbhai Thadeshvar were intercepted by the officers of Customs when they were about to exit through the Green Channel area.

2. The passengers were asked by the Customs authorities if they have anything to declare; the passengers said they have nothing to declare. Whereas, the bags of the passengers were screened and no suspicious images were found. Thereafter the Custom authorities checked them thoroughly and asked them to walk through the DFMD installed at the arrival hall after removing all metallic objects from their body/clothes. The passengers readily removed all the metallic objects such as belts, mobiles, wallets and gold coloured chains worn on their necks and gold coloured kada worn on their arms under their shirt sleeve and kept them in a plastic tray and walked through the DFMD, however no beep sound was heard indicating there was nothing objectionable/dutiable with them. Then the Custom authorities passed the plastic tray contained kadas and kadiwali chains, were scanned in the X-ray scanning machine to which a dark black coloured image with yellow outline was appeared. The officer asked the passengers whether the kadas and chains were made of 24 Carat Gold, to which they confessed that the said Kaddas and kadiwali Chains were in raw form and made out from Gold Biscuit.

3. Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically by Custom authorities for valuation, ascertaining the purity and exact weight of the gold coloured Kadda and Kadiwali Chain recovered from the said passenger. On examining the gold coloured Kadda and Kadiwali Chain, he confirmed that it was pure gold having purity 24 carat. Shri Kartikey Soni prepared the valuation report dated 17.02.2020 wherein it was certified that said items mentioned above are made up of 24 Carat gold of purity 999. The valuation report Annexure-A showed that the gold Kada weighing 58.320 grams and One Kadiwali Chain weighing 124.900 grams, both having purity of 999.0 recovered from the passenger Mr. Pankajbhai Devrajbhai Navaparia totally weighing 183.220 Grams, Tariff Value Rs. 6,70,219/- (Rupees Six Lakhs Seventy Thousand Two Hundred And Nineteen Only) And Market Value Rs. 7,76,120/- (Rupees Seven Lakhs