



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

DIN-20210471MN0000333DB5

A	फाइलसंख्या / File No.	:	F. No. VIII/10-39/ SVPIA / O&A /HQ /2020-21
B	कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-39/ SVPIA / O&A /HQ /2020-21 Dated 22.07.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	01/JC/AKM/O&A/2020-21.
D	आदेश तिथि / Date of Order-In-Original	:	18.03.2021
E	जारी करने की तारीख / Date of Issue	:	07.04.2021
F	द्वारा पारित / Passed By	:	AMIT KUMAR MISHRA, Joint Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	Mr. Shankar Lal, Village Mor, Post Mor, Teh Garhi, Distt- Banswara -327022, Rajasthan
(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. Shankar Lal holding Passport No. K5167747 (hereinafter also referred as "the Passenger") arrived at Terminal-2, SVPI Airport, Ahmedabad by Kuwait Airways Flight No. KU-345 from Kuwait to Ahmedabad on 08.02.2020. On the basis of telephonic input and profiling of flight manifest, he was intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel.

2. He was inquired whether he were having any dutiable/restricted items to declare before Customs, in response to which he replied in negative. The Customs authorities scanned Black colour trolley bag as checked in baggage alongwith Red colour back pack bag as hand bag of the passenger but nothing objectionable was found. The Customs authorities asked the passenger to walk through the Door Frame Metal Detector (DFMD); after removing all metallic objects from his body/clothes. The passenger readily removed all the metallic objects and kept them in a plastic tray and thereafter passed through the DFMD. On his passing through the DFMD, a loud beep sound was heard, which indicated the presence of metallic substance in the middle part of his body. The Custom authorities once again, politely asked him whether he was carrying any metallic substance on his body as the DFMD was giving alert sound. He denied of having any metallic object on his body. Once again the passenger passed through the DFMD, a loud beep sound was heard in the middle part of his body. Once again on politely being asked the passenger removed a packet from pocket of his jeans pant and placed it in the tray. After removal of the packet, the passenger was asked to pass through the DFMD machine and passing through the DFMD machine, no alert sound was heard. The tray containing the packet wrapped in plastic cover was scanned and during the screening, dark images of three pieces appear on screen. On being questioned the passenger confessed that he has concealed yellow metal i.e. gold.

3. Thereafter, Government Approved Valuer Shri Kartikey Soni was called telephonically for valuation, ascertaining the purity and exact weight of the 03 cut gold bars recovered from the said passenger. The Government Approved Valuer, after testing vide Valuation report dated 08.02.2020, he stated that three cut gold bars (1st cut bar with Marking on bar-1 KILO, 2nd cut bar with marking ALETIHAD GOLD and 3rd cut bar with marking DUBAI, UAE) totally weighing 485.850 Grams having purity 999.9 are valued at Rs. 17,80,737/- (Rs. Seventeen Lakhs Eighty Thousand Seven hundred and Thirty Seven only) (Tariff Value) and Rs. 20,43,971/- (Rs. Twenty Lakhs Forty Three Thousand