



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-20210471MN00003353EFF**

A	फाइलसंख्या / File No.	:	F. No. VIII/10-16 / O&A/ HQ/ SVPIA /2020-21
B	कारण ब्रताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-16 / O&A/ HQ/ SVPIA /2020-21 Dated 030.07.2020
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>02/JC/AKM/O&amp;A/2020-21</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>18.03.2021</b>
E	जारी करने की तारीख / Date of Issue	:	<b>07.04.2021</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. Sufiyan Hasambhai Khadim, Nr. Ibrahim Masid, Bandar Road, Mangrol, Junagadh, Gujarat-362225
(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. Sufiyan Hasambhai Khadim holding Passport No. T5901859 (hereinafter also referred as "the Passenger") arrived at Terminal-2, SVPI Airport, Ahmedabad Dubai to Ahmedabad on 04.02.2020 in the Fly Dubai Flight No. FZ-437 on 04.02.2020. On the basis of suspicious movement of the passenger, he was intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel.

**2.1** He was inquired whether he were having any dutiable/restricted items to declare before Customs, in response to which he replied in negative. The said passenger was asked to walk through the Door Frame Metal Detector (DFMD) Machine after removing all the metallic objects he was wearing on his body. The passenger removed his belt, wallet, and mobile phone and kept in the plastic tray and passed through the DFMD, but nothing objectionable was noticed. The passenger was having black colour checked in baggage wrapped in plastic and one green coloured hand bag. Thereafter, baggage of the passenger was put in the baggage Scanning Machine and on scanning of black colour trolley bag, images of the black colour bag was found to be suspicious. The Customs authorities asked the passenger whether he was having any dutiable goods in the said trolley bag to which he denied. Being not satisfied, the Customs authorities, after taking the consent of the passenger, removed the secured wrapping of the trolley bag and the bag was scanned in the machine once again and observed many dark metallic images in the bottom side of the trolley bag. Thereafter with the consent of the passenger, the Customs Officers removed all the contents of the trolley bag and placed the items in the bag such as various boxes of chocolates, dates, bed sheets and crayon etc. in the scanning machine, still the bottom of the various boxes appeared dark on the baggage screening machine. The passenger was once again asked by the Customs authorities whether he was carrying any dutiable item (especially any metal e.g. Gold/silver) inside the bottom portion of various boxes he was carrying in his checked in baggage to which he again denied having any such item. Thereafter, the Customs authorities informed the passenger to cut-open a portion of the bottom side of the packets/boxes in order to examine the reason for such dark metallic images appearing in the scanning machine. The passenger readily agreed and informed the officers that the Customs authorities were free to examine the trolley bag as per their satisfaction. Thereafter, the Customs officers cut and opened the bottom of the various boxes/packets viz. 02 bedsheets, 01 Crayon Packet, 01 Dates packets and 05 Chocolate packets and found concealed blue coloured carbon papers and black