



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/10-76/ SVPIA / O & A / HQ /2020-21
B	कारण बताओ नोटिस संख्या – तारीख / Show Cause Notice No. and Date	:	F No VIII/10-76/ SVPIA / O & A / HQ /2020-21 dated 16.09.2020.
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>16/JC/AKM/O&amp;A/2021-22.</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>24.05.2021</b>
E	जारी करने की तारीख / Date of Issue	:	<b>24.05.2021</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. Tufail Bashir Nagani, Langha Matam, N/R. Bukhari Masjid, Dhoraji, Rajkot-360410
(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. Tufail Bashir Nagani (hereinafter also referred as "the Passenger"), holding an Indian Passport No. L1876882 had arrived at Terminal-2, SVPI Airport, Ahmedabad from Dubai to Ahmedabad on 11.03.2020 in the Spice Jet Flight No. SG-16.

2. On the basis of suspicious movement, he was intercepted by the officers of Customs for detailed checking after he opted for clearance through green channel and was moving out of the Arrival Hall of Terminal 2 of SVPI Airport. He was inquired whether he were having any contraband/ dutiable items to declare before Customs, in response to which he replied in negative. The said passenger was asked by Custom authorities 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 black coloured hand bag. Thereafter, baggage of the passenger was put in the baggage Scanning machine by the Custom authorities. Upon scanning of black colour trolley bag, the scanned images of the black colour bag was found to be suspicious. The Custom authorities asked the passenger whether he was having any dutiable goods in the said trolley bag to which he denied. Not being satisfied, the Custom 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 Custom authorities removed all the contents of the trolley bag and placed the items in the bag such as various boxes of chocolate, cosmetics, sweets, children board games, crayons, etc. in the scanning machine, still the bottom of the various boxes appeared dark in the scanned images. The passenger was once again asked by the Custom authorities whether he is 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 Custom authorities informed the passenger that they wish to cut-open a portion of the bottom side of the boxes in order to examine the reason for such dark metallic images appearing in the scanning machine. At