

OIO No:252/ADC/SRV/O&A/2024-25
F. No. VIII/10-151/SVPIA-A/O&A/HQ/2024-25



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद -380009.

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DIN No. 20250271MN0000555CD5

PREAMBLE

A	फाइल संख्या/ File No.	: VIII/10-151/SVPIA-A/O&A/HQ/2024-25
B	कारणबताओनोटिससंख्या- तारीख / Show Cause Notice No. and Date	: VIII/10-151/SVPIA-A/O&A/HQ/2024-25 dated: 12.07.2024
C	मूलआदेशसंख्या/ Order-In-Original No.	: 252/ADC/SRV/O&A/2024-25
D	आदेशतिथि/ Date of Order-In-Original	: 07.02.2025
E	जारीकरनेकीतारीख/ Date of Issue	: 07.02.2025
F	द्वारापारित/ Passed By	: Shree Ram Vishnoi, Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Passenger	: Shri Junaid Ebrahim Masthikundu, Junaid Manzil, Kalluravi, Kanhagad South, PO. Kasargod, Kerala, India - 671531
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें यह जारी की गयी 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 कार्यालय, सीमा शुल्क अपील)चौथी मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।	
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:	

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(i)	अपील की एक प्रति और;
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है 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 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।

Brief facts of the case: -

Shri Junaid Ebrahim Masthikundu, (D.O.B: 12.04.2001) (hereinafter referred to as the said “passenger/ Noticee”), residential address as per passport is Junaid Manzil, Kalluravi, Kanhangad South, PO. Kasargod, Kerala, India-671531 holding Indian Passport No. U7804595, arrived by Spice Jet Flight No. SG16 from Dubai to Ahmedabad on 14.03.2024 (Seat No: 13D) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 14/15.03.2024 in presence of two independent witnesses for passenger’s personal search and examination of his baggage.

2. The AIU officers asked to Shri Junaid Ebrahim Masthikundu, if he has anything to declare, in reply to which he denied. The officers, in presence of the Panchas started to carry out scanning of the bags in the scanner installed near the exit gate of the arrival hall of SVPIA, Ahmedabad. The Panchas along with the officers noticed that an image of blackish colour of trolley bag appearing while scanning. Then the AIU Officer asked Shri Junaid Ebrahim Masthikundu about any concealment of metals in luggage i.e. Trolley Bag. The passenger replied in negative. But the AIU/ DRI officers was not being satisfied, the AIU/ DRI officer taken Shri Junaid Ebrahim

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Masthikundu to the office of the Air Intelligence Unit situated opposite Belt No. 2 in the Arrival Hall, SVPI Airport, Ahmedabad along with Shri Junaid Ebrahim Masthikundu luggage for detailed physical check-up and questioning. Then the AIU Officer asked to Shri Junaid Ebrahim Masthikundu about any concealment of metals in their trolley bag, the passenger replied in negative. Then the AIU Officer asked to passenger to remove all items from their bags and checked thoroughly in front of the Panchas and found some suspicious things concealed/ hidden in the inner cloth of trolley bag. Thereafter, the officer once asked about any concealment of metals is hiding in the trolley bag. The passenger replied in negative. After repeated interrogation, in presence of the Panchas the passenger has confessed and said that he has concealed gold inside cloths of trolley bag in paste form. Then, the officers of AIU open joint and stitches of the cloth of bag and recovered the gold paste as hidden in this trolley bag as paste form total weight was 483.770 gram with cloth. Thereafter, in the presence of the Panchas, the AIU Officers, opened other luggage and the AIU Officers physically checked all the bags of the passenger, no other suspected items recovered from the luggage of passenger.

2.1 The officers then informed the Panchas, that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the recovered gold inside cloths of trolley bag as paste form is gold or otherwise. Accordingly, the officer telephonically contacted Shri Soni Kartikey Vasantrai and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informed the officer that the testing of the material is only possible at his workshop as gold has to be extracted from such semi-solid paste form by melting it and also informs the address of his workshop. Thereafter, at around 11.30 A.M. on 15.03.2024 the Panchas, along with Shri Junaid Ebrahim Masthikundu the officers leave the Airport premises in a government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/H,

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Ratnam Complex, C.G. Road, Ahmedabad-380 006. On reaching the above referred premises, the officer introduced the Panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. After weighing the said gold paste on his weighing scale, Mr. Soni Kartikey Vasantrai provides detailed primary verification report of gold paste that was recovered from inside the cloth of black trolley bag in the form of Annexure A and informs that the total weighing of gold paste with cloth is 483.770 grams. The photograph of the same is as under:



2.2 Thereafter, the Government approved valuer leads us to the furnace, which is located inside his premises. Mr. Soni Kartikey Vasantrai starts the process of converting the gold paste into Solid Gold Bar. The said gold paste substance turns into liquid material. The said substance in liquid state is taken out of furnace and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that 01 Gold bar weighing 239.060 Grams is derived from the 243.580 grams gold mix with ashes after burning of 483.770 Grams of gold paste with cloth recovered from inner cloth of black trolley bag. After testing the said bar, the Government Approved Valuer confirms that it is 24 kt/999.0 gold bar. Shri

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Soni Kartikey Vasantrai vide certificate no. 1541/2023-24 dated 15.03.2024 certifies that the gold bar is weighing **239.060** and having purity 999.0/ 24kt and market value of **Rs.16,20,588/-** (Sixteen lakh twenty thousand five hundred eighty-eight only) and Tariff Value **Rs.13,75,462/-** (Thirteen lakh Seventy-Five thousand Four hundred Sixty-two only). The value of the gold bar has been calculated as per the Notification No. 17/2024-Customs (N.T.) dated 06.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate). The details of items recovered from the passenger are as under:

S. No.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff value (Rs.)
1.	1 Gold Bar	239.060	999.0/24 Kt.	16,20,588/-	13,75,462/-

The photograph of the extracted gold bar is as follows:-



2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1541/2023-24 dated 15.03.2024 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

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3. The following documents produced by the passenger, Shri Junaid Ebrahim Masthikundu were withdrawn under the Panchnama dated 15.03.2024:

- (i) Copy of Passport No. U7804595 issued at Kozhikode on 05.11.2020 valid up to 04.11.2030.
- (ii) Copy of Aadhar No.747052431462

4. Accordingly, the said gold bar having purity 999.0/ 24 Kt. weighing 239.060 grams, derived from gold paste recovered from Shri Junaid Ebrahim Masthikundu was seized vide Panchnama dated 15.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Junaid Ebrahim Masthikundu was recorded on 15.03.2024, under Section 108 of the Customs Act, 1962, wherein he *inter alia* stated that -

- (i) he was working in a super market in Kerala as a sales man and lives with his parents, brother, sister at Junaid Manzil, Kalluravi, Kanhangad South, PO. Kasargod, Kerala, India-671531.
- (ii) he went to Dubai on 02.03.2024 and returned back on 14.03.2024 by Spice Jet Flight No. SG16 from Dubai to Ahmedabad; that he had never indulged in any smuggling activity in the past and this was first time he had carried gold;
- (iii) In Dubai, the gold is purchased in Dubai market by own money. And the weight of gold is 239.060 gram under Panchnama dated 15.03.2024.

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- (iv) he had been present during the entire course of the Panchnama dated 15.03.2024 and he confirmed the events narrated in the said Panchnama drawn on 15.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold without payment of Customs duty is an offence; he was aware of the gold concealed inside cloths of trolley bag as paste form but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty. He confirmed the recovery of Gold totally weighing 239.060 grams having purity 999.0/24 KT valued at Rs. 13,75,462/- (Tariff value) and Market value of Rs. 16,20,588/- from him under the Panchnama dated 15.03.2024; he had opted for green channel to attempt to smuggle the gold hidden inside cloths of trolley bag as paste form without paying Customs duty.

6. The above said gold bar weighing 239.060 Grams, tariff value of Rs.13,75,462/- (Rupees Thirteen Lakh Seventy Five Thousand Four Hundred Sixty Two only) and market value of Rs.16,20,588/- (Rupees Sixteen Lakh Twenty Thousand Five Hundred Eighty Eight only), recovered from Shri Junaid Ebrahim Masthikundu, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing inside cloths of trolley bag as paste form, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the said Gold bar weighing 239.060 grams which was attempted to be smuggled by Shri Junaid Ebrahim Masthikundu, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 239.060 grams derived inside cloths of trolley bag as paste form, was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 15.03.2024.

7. RELEVANT LEGAL PROVISIONS:

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A. THE CUSTOMS ACT, 1962:

I) Section 2 - Definitions. —*In this Act, unless the context otherwise requires, —*

(22) "goods" includes-

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and
- (d) any other kind of movable property;

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

II) Section 11A - Definitions -*In this Chapter, unless the context otherwise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

III) Section 77 – Declaration by owner of baggage. —
The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."

IV) Section 79. Bona fide baggage exempted from duty. -

(1) *The proper officer may, subject to any rules made under sub-section (2), pass free of duty –*

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(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) Section 110 – Seizure of goods, documents and things.

—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:”

VI) Section 111 – Confiscation of improperly imported goods, etc.—*The following goods brought from a place outside India shall be liable to confiscation:-*

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

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(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

VII) Section 112 – Penalty for improper importation of goods, etc.– Any person, -

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

VII) Section 119 – Confiscation of goods used for concealing smuggled goods–Any goods used for concealing smuggled goods shall also be liable to confiscation."

B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;

I) Section 3(2) - The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology."

II) Section 3(3) - All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."

III) Section 11(1) - No export or import shall be made by any person except in accordance with the provisions of this

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Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

CONTRAVENTION AND VIOLATION OF LAWS

8. It therefore appears that:

- (a) The passenger Shri Junaid Ebrahim Masthikundu had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 239.060 Grams, purity 999.0/ 24kt, tariff value of Rs.13,75,462/- (Rupees Thirteen Lakh Seventy-Five Thousand Four Hundred Sixty-Two only) and market value of Rs.16,20,588/- (Rupees Sixteen Lakh Twenty Thousand Five Hundred Eighty-Eight Only). The said gold was concealed inside cloths of trolley bag as paste form by the passenger. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported gold bar weighing 239.060 grams of purity 999.0/ 24 Kt. by Shri Junaid Ebrahim Masthikundu by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

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- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Shri Junaid Ebrahim Masthikundu found concealed inside cloths of trolley bag as paste form by the passenger, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) Shri Junaid Ebrahim Masthikundu by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 239.060 Grams, purity 999.0/24kt, tariff value of Rs.13,75,462/- (Rupees Thirteen Lakh Seventy Five Thousand Four Hundred Sixty Two only) and market value of Rs.16,20,588/- (Rupees Sixteen Lakh Twenty Thousand Five Hundred Eighty Eight Only only), concealed inside cloths of trolley bag as paste form by the passenger without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Junaid Ebrahim Masthikundu.

09. Accordingly, a Show Cause Notice vide F.No. VIII/10-151/SVPIA-A/O&A/HQ/2024-25 dated 12.07.2024 was issued to **Shri Junaid**

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Ebrahim Masthikundu, residing at Junaid Manzil, Kalluravi, Kanhangad South, PO. Kasargod, Kerala, India-671531 holding Indian Passport No. U7804595, as to why:

- (i) One Gold Bar weighing **239.060** Grams, purity 999.0/24kt, tariff value of **Rs.13,75,462/-** (Rupees Thirteen Lakh Seventy-Five Thousand Four Hundred Sixty-Two only) and market value of **Rs.16,20,588/-** (Rupees Sixteen Lakh Twenty Thousand Five Hundred Eighty Eight Only), concealed inside cloths of trolley bag as paste form by the passenger and placed under seizure under Panchnama proceedings dated 14/15.03.2024 and Seizure Memo Order dated 15.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

Defense reply and record of personal hearing:

10. The noticee has not submitted any written submission to the Show Cause Notice issued to him.

11. The noticee was given opportunity for personal hearing on 23.12.2024, 30.12.2024 & 10.01.2025 but he failed to appear and represent his case. In the instant case, the noticee has been granted sufficient opportunity of being heard in person for three times but he failed to appear. In view of above, it is obvious that the Noticee is not bothered about the ongoing adjudication proceedings and he do not have anything to say in his defense. I am of the opinion that sufficient opportunities have been offered to the Noticee in keeping with the principle of natural justice and there is no prudence in keeping the matter in abeyance indefinitely.

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11.1 Before, proceeding further, I would like to mention that Hon'ble Supreme Court, High Courts and Tribunals have held, in several judgments/decision, that ex-parte decision will not amount to violation of principles of Natural Justice.

In support of the same, I rely upon some the relevant judgments/orders which are as under-

a) The Hon'ble Supreme Court in the matter of JETHMAL Versus UNION OF INDIA reported in 1999 (110) E.L.T. 379 (S.C.), the Hon'ble Court has observed as under;

“7. Our attention was also drawn to a recent decision of this Court in A.K. Kripak v. Union of India - 1969 (2) SCC 340, where some of the rules of natural justice were formulated in Paragraph 20 of the judgment. One of these is the well known principle of audi alteram partem and it was argued that an ex parte hearing without notice violated this rule. In our opinion this rule can have no application to the facts of this case where the appellant was asked not only to send a written reply but to inform the Collector whether he wished to be heard in person or through a representative. If no reply was given or no intimation was sent to the Collector that a personal hearing was desired, the Collector would be justified in thinking that the persons notified did not desire to appear before him when the case was to be considered and could not be blamed if he were to proceed on the material before him on the basis of the allegations in the show cause notice. Clearly he could not compel appearance before him and giving a further notice in a case like this that the matter would be dealt with on a certain day would be an ideal formality.”

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b). Hon'ble High Court of Kerala in the case of UNITED OIL MILLS Vs. COLLECTOR OF CUSTOMS & C. EX., COCHIN reported in 2000 (124) E.L.T. 53 (Ker.), the Hon'ble Court has observed that;

Natural justice - Petitioner given full opportunity before Collector to produce all evidence on which he intends to rely but petitioner not prayed for any opportunity to adduce further evidence - Principles of natural justice not violated.

c) Hon'ble High Court of Calcutta in the case of KUMAR JAGDISH CH. SINHA Vs. COLLECTOR OF CENTRAL EXCISE, CALCUTTA reported in 2000 (124) E.L.T. 118 (Cal.) in Civil Rule No. 128 (W) of 1961, decided on 13-9-1963, the Hon'ble court has observed that;

Natural justice - Show cause notice - Hearing - Demand - Principles of natural justice not violated when, before making the levy under Rule 9 of Central Excise Rules, 1944, the Noticee was issued a show cause notice, his reply considered, and he was also given a personal hearing in support of his reply - Section 33 of Central Excises & Salt Act, 1944. - It has been established both in England and in India [vide N.P.T. Co. v. N.S.T. Co. (1957) S.C.R. 98 (106)], that there is no universal code of natural justice and that the nature of hearing required would depend, inter alia, upon the provisions of the statute and the rules made there under which govern the constitution of a particular body. It has also been established that where the relevant statute is silent, what is required is a minimal level of hearing, namely, that the statutory authority must 'act in good faith and fairly listen to both sides' [Board of Education v. Rice, (1911) A.C. 179] and, "deal with the question referred to them without bias, and give to each of the parties the opportunity of adequately presenting the case" [Local Govt. Board v. Arlidge, (1915) A.C. 120 (132)]. [para 16]

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d) Hon'ble High Court of Delhi in the case of SAKETH INDIA LIMITED Vs. UNION OF INDIA reported in 2002 (143) E.L.T. 274 (Del.). The Hon'ble Court has observed that:

Natural justice - Ex parte order by DGFT - EXIM Policy - Proper opportunity given to appellant to reply to show cause notice issued by Addl. DGFT and to make oral submissions, if any, but opportunity not availed by appellant - Principles of natural justice not violated by Additional DGFT in passing ex parte order - Para 2.8(c) of Export-Import Policy 1992-97 - Section 5 of Foreign Trade (Development and Regulation) Act, 1992.

e) The Hon'ble CESTAT, Mumbai in the case of GOPINATH CHEM TECH. LTD Vs. COMMISSIONER OF CENTRAL EXCISE, AHMEDABAD-II reported in 2004 (171) E.L.T. 412 (Tri. - Mumbai), the Hon'ble CESTAT has observed that;

Natural justice - Personal hearing fixed by lower authorities but not attended by appellant and reasons for not attending also not explained - Appellant cannot now demand another hearing - Principles of natural justice not violated. [para 5]

f). The Hon'ble High Court of Jharkhand in W.P.(T) No. 1617 of 2023 in case of Rajeev Kumar Vs. The Principal Commissioner of Central Goods and Service Tax & The Additional Commissioner of Central GST & CX, 5A Central Revenue Building, Main Road, Ranchi pronounced on 12.09.2023 wherein Hon'ble Court has held that

"Accordingly, we are of the considered opinion that no error has been committed by the adjudicating authority in passing the impugned Order-in-Original, inasmuch as, enough opportunities were provided to the petitioner by issuing SCN and also fixing

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date of personal hearing for four times; but the petitioner did not respond to either of them.

8. Having regard to the aforesaid discussions and admitted position with regard to non-submission of reply to the SCN, we failed to appreciate the contention of the petitioner that principle of natural justice has not been complied in the instant case. Since there is efficacious alternative remedy provided in the Act itself, we hold that the instant writ application is not maintainable.

9. As a result, the instant application stands dismissed. Pending I.A., if any, is also closed.”

Discussion and Findings:

12. I have carefully gone through the facts of the case. Though sufficient opportunity for filing reply and personal hearing had been given, the Noticee has not come forward to file his reply/ submissions or to appear for the personal hearing opportunities offered to him. The adjudication proceedings cannot wait until the Noticee makes it convenient to file his submissions and appear for the personal hearing. I, therefore, take up the case for adjudication ex-parte, on the basis of evidences available on record.

13. In the instant case, I find that the main issue to be decided is whether the gold bar of 239.060 grams of 24KT(999.0 purity), recovered/ derived from semi solid paste of gold concealed inside the layer of fabric of Trolley Bag, having Tariff Value of **Rs.13,75,462/-** and Market Value of **Rs.16,20,588/-**, seized vide Seizure Memo dated 15.03.2024 and placed under seizure under Panchnama proceedings dated 14/15.03.2024 , on a reasonable belief that the same is liable for confiscation under Section 111 of the Customs Act, 1962 (hereinafter referred to as 'the Act') or not; and whether the passenger is liable for penal action under the provisions of Section 112 of the Act.

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14. I find that the Panchnama has clearly drawn out the fact that on the basis of input that Shri Junaid Ebrahim Masthikundu was suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passenger as well as his personal search was required to be carried out. The AIU officers under Panchnama proceedings dated 14/15.03.2024 in presence of two independent witnesses asked the passenger if he had anything dutiable to declare to the Customs authorities, to which the said passenger replied in negative. Thereafter, the noticee was asked to come at AIU office located opposite belt no. 2 of the Arrival Hall, Terminal-2, SVPI, Airport, Ahmedabad alongwith the baggage and checked the baggage. The officers, in presence of the Panchas started to carry out scanning of the bags in the scanner installed near the exit gate of the arrival hall of SVPIA, Ahmedabad. The Panchas along with the officers noticed that an image of blackish colour of trolley bag appearing while scanning. Then the AIU Officer asked Shri Junaid Ebrahim Masthikundu about any concealment of metals in luggage i.e. Trolley Bag. After repeated interrogation, in presence of the Panchas the passenger has confessed that he had concealed gold inside cloths of trolley bag in paste form. Then, the offices of AIU open joint and stitches of the cloth of bag and recovered the gold paste as hidden in this trolley bag as paste form total weight was 483.770 gram with cloth. Thereafter, in the presence of the Panchas, the AIU Officers, opened other luggage and the AIU Officers physically checked all the bags of the passenger, no other suspected items recovered from the luggage of passenger.

15. It is on record that Shri Kartikey Vasantrai Soni, the Government Approved Valuer, weighed the said paste form containing gold in semi solid form and after completion of extraction, the Government Approved Valuer informed that 01 gold bar weighing **239.060** Grams having purity 999.0/24KT is derived from said semi solid paste concealed in the inner cloth of trolley bag. Further, the Govt. Approved Valuer informed that the total Tariff Value

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of the said 01 gold bar is **Rs.13,75,462/-** and Market value is **Rs.16,20,588/-**.
The details of the Valuation of the said gold bar are tabulated as below:

Sl. No.	Details of Items	PC S	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	239.060	999.0/24Kt	16,20,588/-	13,75,462/-

16. I find that, the said 01 gold bar having purity 999.0/24 Kt. weighing 239.060 grams, recovered from noticee was seized vide Panchnama dated 14/15.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said 01 gold bar was smuggled into India by the said noticee with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

I also find that the said 239.060 grams of 01 gold bar, having Tariff Value of **Rs.13,75,462/-** and Market value is **Rs.16,20,588/-** carried by the passenger appeared to be “smuggled goods” as defined under Section 2(39) of the Customs Act, 1962. The offence committed is admitted by the passenger in his statement recorded on 15.03.2024 under Section 108 of the Customs Act, 1962.

17. I also find that the noticee had neither questioned the manner of the Panchnama proceedings at the material time nor controverted the facts detailed in the Panchnama during the course of recording his statement. Every procedure conducted during the Panchnama by the Officers was well documented and made in the presence of the Panchas as well as the passenger. In fact, in his statement, he had clearly admitted that he was aware that the bringing gold by way of concealment to India was illegal and it was an offense. Further, he stated that the gold was purchased by him from the market at Dubai. He admitted that he would sold the same in Kerala for earning the profit. He clearly mentioned in his statement that to earn profit,

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he opted this illegal smuggling of gold paste. His intention was to earn fast money, so he had done this illegal carrying of gold of 24KT. in commercial quantity in India without declaration. Further, I find that the noticee has claimed that he purchased the said gold, however on contrary, I find no supporting documents viz. copy of purchase invoices, bank statement or other relevant documents which establish the claim of the noticee. Hence, I find that said smuggled gold was clearly meant for commercial purpose and hence do not constitute bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. I find from the statement that the said goods were intentionally not declared before Customs and he was aware that smuggling of gold without payment of customs duty is an offence. Since he had to clear the gold without payment of Customs duty, he did not make any declarations in this regard. He admitted that he had opted for green channel so that he could attempt to smuggle the Gold without paying customs duty and thereby violated provisions of the Customs Act, the Baggage Rules, the Foreign Trade (Development & Regulations) Act, 1992 as amended, the Foreign Trade (Development & Regulations) Rules, 1993 as amended and the Foreign Trade Policy 2015-2020.

18. Further, the noticee has accepted that he had not declared the said gold concealed by him, on his arrival to the Customs authorities. It is clear case of non-declaration with an intent to smuggle the gold. Accordingly, there is sufficient evidence to say that the passenger had kept the said 01 gold bar, ('the said gold' for short), which was in his possession and failed to declare the same before the Customs Authorities on his arrival at SVPIA, Ahmedabad. The case of smuggling of gold recovered from his possession and which was kept undeclared with an intent of smuggling the same and in order to evade payment of Customs duty is conclusively proved. Thus, it is proved that the passenger violated Section 77, Section 79 of the Customs Act for import/ smuggling of gold which was not for bonafide use and thereby violated Rule 11 of the Foreign Trade Regulation Rules 1993 as amended, and para 2.26 of the Foreign Trade Policy 2015-20. Further as per Section

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123 of the Customs Act, 1962, gold is a notified item and when goods notified thereunder are seized under the Customs Act, 1962, on the reasonable belief that they are smuggled goods, the burden to prove that they are not smuggled, shall be on the person from whose possession the goods have been seized.

19. From the facts discussed above, it is evident that noticee had carried the said gold weighing 239.060 grams, while arriving from Dubai to Ahmedabad, with an intention to smuggle and remove the same without payment of Customs duty, thereby rendering the said gold of 24KT/999.00 purity totally weighing 239.060 grams, liable for confiscation, under the provisions of Sections 111(d), 111(f), 111(i), 111(j), 111(l) & 111(m) of the Customs Act, 1962. By concealing the said gold and not declaring the same before the Customs, it is established that the noticee had a clear intention to smuggle the gold clandestinely with the deliberate intention to evade payment of Customs duty. The commission of above act made the impugned goods fall within the ambit of 'smuggling' as defined under Section 2(39) of the Act.

20. It is seen that for the purpose of customs clearance of arriving passengers, a two-channel system is adopted i.e Green Channel for passengers not having dutiable goods and Red Channel for passengers having dutiable goods and all passengers have to ensure to file correct declaration of their baggage. I find that the Noticee had not filed the baggage declaration form and had not declared the said gold which was in his possession, as envisaged under Section 77 of the Act read with the Baggage Rules and Regulation 3 of Customs Baggage Declaration Regulations, 2013 and he was tried to exit through Green Channel which shows that the noticee was trying to evade the payment of eligible customs duty. I also find that the definition of "eligible passenger" is provided under Notification No. 50/2017- Customs New Delhi, the 30th June, 2017 wherein it is mentioned as - "eligible passenger" means a passenger of Indian origin or

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a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days. I find that the noticee has not declared the gold before customs authority. It is also observed that the imports were also for non-bonafide purposes. Therefore, the said improperly imported gold weighing 239.060 grams concealed by him, without declaring to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The noticee has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

It, is therefore, proved that by the above acts of contravention, the noticee has rendered the said gold weighing 239.060 grams, having Tariff Value of Rs.13,75,462/- and Market Value of Rs.16,20,588/- recovered and seized from the noticee vide Seizure Order under Panchnama proceedings both dated 14/15.03.2024 liable to confiscation under the provisions of Sections 111(d), 111(f), 111(i), 111(j), 111(l) & 111(m) of the Customs Act, 1962. By using the modus of gold concealed by him in form of semi solid substance containing gold concealed inside the layer of fabric of trolley bag, it is observed that the noticee was fully aware that the import of said goods is offending in nature. It is, therefore, very clear that he has knowingly carried the gold and failed to declare the same on his arrival at the Customs Airport. Further, I find that in his voluntarily statement recorded under Section 108 of Customs Act, 1962, he admitted that he did not declare anything to Customs and while coming out of the green channel, he was apprehended by the officials of DRI and AIU and was found in possession with the gold in form of semi solid paste concealed in layers of trolley bag. It is seen that he has involved himself in carrying, keeping, concealing, and dealing with the impugned goods in a manner which he knew or had

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reasons to believe that the same is liable to confiscation under the Act. It is, therefore, proved beyond doubt that the Noticee has committed an offence of the nature described in Section 112 of the Customs Act, 1962 making him liable for penalty under Section 112 of the Customs Act, 1962.

21. I find that the Noticee confessed of carrying the said gold of 239.060 grams concealed by him and attempted to remove the said gold from the Airport without declaring it to the Customs Authorities violating the para 2.26 of the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 further read in conjunction with Section 11(3) of the Customs Act, 1962 and the relevant provisions of Baggage Rules, 2016 and Customs Baggage Declaration Regulations, 2013 as amended. As per Section 2(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with. The improperly imported gold by the passenger without following the due process of law and without adhering to the conditions and procedures of import have thus acquired the nature of being prohibited goods in view of Section 2(33) of the Act.

22. It is quite clear from the above discussions that the gold was concealed and not declared to the Customs with the sole intention to evade payment of Customs duty. The record before me shows that the noticee did not choose to declare the prohibited/ dutiable goods with the wilful intention to smuggle the impugned goods. The said gold bar weighing 239.060 grams, having Tariff Value of Rs.13,75,462/- and Market Value of Rs.16,20,588/- recovered and seized from the passenger vide Seizure Order under Panchnama proceedings dated 14/15.03.2024. Despite having knowledge that the goods had to be declared and such import without declaration and

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by not discharging eligible customs duty, is an offence under the Act and Rules and Regulations made under it, the noticee had attempted to remove the said gold bar weighing 239.060 grams, by deliberately not declaring the same by him on arrival at airport with the wilful intention to smuggle the impugned gold into India. I, therefore, find that the passenger has committed an offence of the nature described in Section 112(a) & 112(b) of the Customs Act, 1962 making him liable for penalty under the provisions of Section 112 of the Customs Act, 1962.

23. I further find that the gold is not on the list of prohibited items but import of the same is controlled. The view taken by the **Hon'ble Supreme Court in the case of Om Prakash Bhatia** however in very clear terms lay down the principle that if importation and exportation of goods are subject to certain prescribed conditions, which are to be fulfilled before or after clearance of the goods, **non-fulfilment of such conditions would make the goods fall within the ambit of 'prohibited goods'**. This makes the gold seized in the present case "prohibited goods" as the passenger, trying to smuggle it, was not eligible passenger to bring it in India or import gold into India in baggage. The said gold bar weighing 239.060 grams, was recovered from his possession, and was kept undeclared with an intention to smuggle the same and evade payment of Customs duty. Further, the passenger concealed the said gold in semi solid form inside fabric layer of trolley bag. By using this modus, it is proved that the goods are offending in nature and therefore prohibited on its importation. Here, conditions are not fulfilled by the passenger.

24. I find that, the noticee in his statement claimed that he had purchased the gold. Section 123 of the Customs Act, 1962 stipulates that:-

Section 123. Burden of proof in certain cases. -

(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled

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goods, the burden of proving that they are not smuggled goods shall be -

(a) in a case where such seizure is made from the possession of any person, -

(i) on the person from whose possession the goods were seized; and

(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;

(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.]

(2) This section shall apply to gold, ² [and manufactures thereof], watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

In the instant case, the burden of proving that the seized gold bar was not smuggled goods lie on the person who claims to be the owner of the goods so seized or from whose possession the goods were seized. Thus, the onus, in the instant case, for proving that the seized gold bar weighing 239.060 grams of foreign origin are not smuggled in nature lie on the noticee from whose possession of impugned goods were seized on 15.03.2024. The gold bar derived from the paste recovered from noticee and he admitted to have smuggled it into India. The test report also shows that gold bar was found to be purity of 999.00/24Kt. In view of the above discussions, I find that the manner of concealment, in this case clearly shows that the noticee had attempted to smuggle the seized gold to avoid detection by the Customs Authorities. Further, the noticee could not produce any licit or valid documents regarding the legal importation/acquisition/possession/transportation of the gold found in his possession. Thus, the noticee has failed to discharge the burden placed on

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him in terms of Section 123 and also not declared the same to the Customs in the prescribed Indian Customs Declaration Form. Further, from the SCN, Panchnama and Statement, I find that the manner of concealment of the gold is ingenious in nature, as the noticee concealed the gold in semi solid paste form inside the fabric layer of trolley bag with intention to smuggle the same into India and evade payment of customs duty. Therefore, I hold that the said gold bar weighing 239.060 grams, carried and undeclared by the Noticee with an intention to clear the same illicitly from Airport and evade payment of Customs duty is liable for absolute confiscation. Further, the Noticee in his statement dated 15.03.2024 stated that he has carried the said gold by concealment to evade payment of Customs duty and also admitted that he intentionally not declared the same before customs authority. In the instant case, I find that the gold was carried by the Noticee for getting monetary benefit and that too by concealment of the said gold in semi solid form inside fabric layer of trolley bag. Applying the ratio of the judgments of the Hon'ble Supreme Court in the matter of Om Prakash Bhatia Vs. Commissioner of Customs [2003(6) SCC 161] and the Hon'ble High Court of Madras in case of Samynathan Murugesan Vs. Commissioner of Customs [2010 (254) ELT A015], I find that the said smuggled gold weighing 239.060 grams is liable to absolute confiscation under Section 111 of Customs Act, 1962. ***I am therefore, not inclined to use my discretion to give an option to redeem the gold on payment of redemption fine, as envisaged under Section 125 of the Act.***

25. Further, before the Kerala High Court in the case of Abdul Razak [2012(275) ELT 300 (Ker)], the petitioner had contended that under the Foreign Trade (Exemption from application of rules in certain cases) Order, 1993, gold was not a prohibited item and can be released on payment of redemption fine. The Hon'ble High Court held as under:

“Further, as per the statement given by the appellant under Section 108 of the Act, he is only a carrier i.e. professional smuggler smuggling goods on behalf of others for consideration. We, therefore, do not find

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any merit in the appellant's case that he has the right to get the confiscated gold released on payment of redemption fine and duty under Section 125 of the Act."

The case has been maintained by the Hon'ble Supreme Court in Abdul Razak Vs. Union of India 2017 (350) E.L.T. A173 (S.C.) [04-05-2012]

26. In the case of Samynathan Murugesan [2009 (247) ELT 21 (Mad)], the High Court upheld the absolute confiscation, ordered by the adjudicating authority, in similar facts and circumstances. Further, in the said case of smuggling of gold, the High Court of Madras in the case of Samynathan Murugesan reported at 2009 (247) ELT 21(Mad) has ruled that as the goods were prohibited and there was concealment, the Commissioner's order for absolute confiscation was upheld.

27. Further I find that in a recent case decided by the Hon'ble High Court of Madras reported at 2016-TIOL-1664-HC-MAD-CUS in respect of Malabar Diamond Gallery Pvt Ltd, the Court while holding gold jewellery as prohibited goods under Section 2(33) of the Customs Act, 1962 had recorded that "restriction" also means prohibition. In Para 89 of the order, it was recorded as under;

89. While considering a prayer for provisional release, pending adjudication, whether all the above can wholly be ignored by the authorities, enjoined with a duty, to enforce the statutory provisions, rules and notifications, in letter and spirit, in consonance with the objects and intention of the Legislature, imposing prohibitions/restrictions under the Customs Act, 1962 or under any other law, for the time being in force, we are of the view that all the authorities are bound to follow the same, wherever, prohibition or restriction is imposed, and when the word, "restriction", also means prohibition, as held by the Hon'ble Apex Court in Om Prakash Bhatia's case (cited supra).

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28. The Hon'ble High Court of Madras in the matter of Commissioner of Customs (AIR), Chennai-I Versus P. SINNASAMY 2016 (344) E.L.T. 1154 (Mad.) held-

Tribunal had arrogated powers of adjudicating authority by directing authority to release gold by exercising option in favour of respondent - Tribunal had overlooked categorical finding of adjudicating authority that respondent had deliberately attempted to smuggle 2548.3 grams of gold, by concealing and without declaration of Customs for monetary consideration - Adjudicating authority had given reasons for confiscation of gold while allowing redemption of other goods on payment of fine - Discretion exercised by authority to deny release, is in accordance with law - Interference by Tribunal is against law and unjustified –

Redemption fine - Option - Confiscation of smuggled gold - Redemption cannot be allowed, as a matter of right - Discretion conferred on adjudicating authority to decide - Not open to Tribunal to issue any positive directions to adjudicating authority to exercise option in favour of redemption.

29. In 2019 (370) E.L.T. 1743 (G.O.I.), before the Government of India, Ministry of Finance, [Department of Revenue - Revisionary Authority]; Ms. Mallika Arya, Additional Secretary in Abdul Kalam Ammangod Kunhamu vide Order No. 17/2019-Cus., dated 07.10.2019 in F. No. 375/06/B/2017-RA stated that it is observed that C.B.I. & C. had issued instruction vide Letter F. No. 495/5/92-Cus. VI, dated 10.05.1993 wherein it has been instructed that “in respect of gold seized for non-declaration, no option to redeem the same on redemption fine under Section 125 of the Customs Act, 1962 should be given except in very trivial cases where the adjudicating authority is satisfied that there was no concealment of the gold in question”.

30. The Hon'ble High Court of Delhi in the matter of Rameshwar Tiwari Vs. Union of India (2024) 17 Centax 261 (Del.) has held-

“23. There is no merit in the contention of learned counsel for the Petitioner that he was not aware of the gold. Petitioner was carrying the packet containing gold. The gold items were concealed inside two pieces of Medicine Sachets which were kept inside a Multi coloured zipper jute bag further kept in the Black coloured zipper hand bag that was carried by the Petitioner. The manner of concealing the gold clearly establishes knowledge of the Petitioner that the goods were liable to be confiscated under section 111 of the Act. The Adjudicating Authority has rightly held that the manner of concealment revealed his knowledge about the prohibited nature of the goods and proved his guilt knowledge/mens-rea.”

*“26. The Supreme Court of India in State of Maharashtra v. Natwarlal Damodardas Soni [1980] 4 SCC 669/1983 (13) E.L.T. 1620 (SC)/1979 taxmann.com 58 (SC) **has held that smuggling particularly of gold, into India affects the public economy and financial stability of the country.**”*

31. Given the facts of the present case before me and the judgements and rulings cited above, the said gold bar weighing 239.060 grams, carried by the noticee is therefore liable to be confiscated absolutely. **I therefore hold in unequivocal terms that the said 01 gold bar weighing 239.060 grams, placed under seizure would be liable to absolute confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) & 111(m) of the Customs Act, 1962.**

32. I further find that the noticee had involved himself and abetted the act of smuggling of the said gold bar weighing 239.060 grams, carried by him. He has agreed and admitted in his statement that he travelled with the said gold from Dubai to Ahmedabad. Despite his knowledge and belief that the gold carried by him is an offence under the provisions of the Customs Act, 1962 and the Regulations made under it, the noticee attempted to smuggle the said gold of 239.060 grams, having purity 999.0 by concealment. Thus, it is clear that the noticee has concerned himself with carrying, removing,

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keeping, concealing and dealing with the smuggled gold which he knows very well and has reason to believe that the same are liable for confiscation under Section 111 of the Customs Act, 1962. Therefore, I find that the passenger is liable for penal action under Sections 112 of the Act and I hold accordingly.

33. Accordingly, I pass the following Order:

ORDER

- i) I order **absolute confiscation** of one gold bar weighing **239.060** grams having purity of 999.0 (24KT.) recovered/ derived from semi-solid gold paste concealed in inside layer of fabric of trolley bag, having Market value of **Rs.16,20,588/-** (Rupees Sixteen Lakh Twenty Thousand Five Hundred Eighty Eight Only) and Tariff Value of **Rs.13,75,462/-** (Rupees Thirteen Lakh Seventy-Five Thousand Four Hundred Sixty-Two only), placed under seizure under Panchnama dated 14/15.03.2024 and seizure memo order dated 15.03.2024 , under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- ii) I impose a penalty of **Rs. 4,00,000/- (Rupees Four Lakh Only)** on **Shri Junaid Ebrahim Masthikundu** under the provisions of Section 112(a)(i) and 112(b)(i) of the Customs Act, 1962.

34. Accordingly, the Show Cause Notice No. VIII/10-151/SVPIA-A/O&A/HQ/2024-25 dated 12.07.2024 stands disposed of.

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

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DIN: 20250271MN0000555CD5

BY SPEED POST AD

To,
Shri Junaid Ebrahim Masthikundu,
Junaid Manzil, Kalluravi,
Kanhagad South, PO. Kasargod,
Kerala, India - 671531.

Copy to:

1. The Principal Commissioner of Customs, Ahmedabad.(Kind Attn: RRA Section)
2. The Deputy Commissioner of Customs (AIU), SVPIA, Ahmedabad.
3. The Deputy Commissioner of Customs, SVPIA, Ahmedabad.
4. The Deputy Commissioner of Customs (Task Force), Ahmedabad.
5. The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
6. Guard File.