
	<p>अपर आयुक्त, सीमा शुल्क कार्यालय OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS सीमा शुल्क सदन, सूरत /CUSTOMS HOUSE, SURAT 4th Floor, CUSTOMS HOUSE, Beside SMC Ward Office, Althan-Bhimrad Road, Althan, Surat – 395007</p>	 आज़ादी का अमृत महोत्सव
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F.No.VIII/26-36/AIU/CUS/2023-24

Dated : 02.05.2024

DIN: 20240571MN000000F92B

SHOW CAUSE NOTICE
(Issued under the Customs Act, 1962)

Whereas it appears that:-

Shri Jigneshkumar Vinubhai Nasit (hereinafter referred to as "passenger or noticee" for the sake of brevity), S/o Shri Vinubhai Savjibhai Nasit, holder of Passport No. U8322013 valid upto 14.01.2031, resident of B1-503, Sumeru Residency, Nr Shreenidhi Residency, Mota Varachha, Surat City, Pin-394101, Gujarat who arrived at International Airport, Surat for boarding Air India Express Flight No. IX-171 departing to Sharjah on 19.01.2024 was intercepted at Departure Hall of Surat International Airport at around 22:10 Hrs on 18.01.2024.

2. Based on suspicion, the passenger was stopped in course of security check of his baggage at security check point of Air India Express as he was suspected to be carrying some suspicious items in the baggage. The passenger was carrying three baggages, viz, one green colour trolley bag, one sea green-black colour duffel bag of Aristocrat brand and one blue colour polythene bag. The Customs officer asked the passenger whether he had anything to declare in reply to which the passenger denied. Thereafter, the Customs officers informed the passenger that they would be conducting his personal search and detailed examination of his baggages. Thereafter the Customs officers offered themselves for their personal search to the passenger. However, the passenger denied to their personal search. The Customs officers then asked the passenger whether he wants himself to be searched in the presence of a Magistrate or Superintendent (Gazetted officer) of Customs. The passenger gave his consent to be searched before the Superintendent of Customs. Thereafter, the Customs officers carried out personal search of the passenger in the presence of Panchas, however, nothing objectionable was found upon his frisking and physical search.

3. Thereafter, the baggages carried by the passenger were scanned one by one through the scanner machine, and during scanning of the sea green-black colour duffel bag of Aristocrat brand, image showing crystal like items was seen in the monitor attached to the scanner machine. Thereafter, the contents of the said bag were withdrawn and checked thoroughly and it was found that it contained food packets. Among the food packets, two black colour plastic pouches in sealed condition were also found. Then, the Customs officers, in the presence of panchas, opened the said two sealed pouches, and each of these

sealed pouches was found to contain one transparent plastic pouch containing small crystal like items. The small crystal like items of various shapes/sizes appeared to be diamonds. On being asked, the passenger informed that the said crystal like items are diamonds.

4. Thereafter, the Government approved valuer, Shri Vikasraj Tilakraj Juneja was called for to examine the goods that appeared to be Diamonds which was recovered from the said passenger. Shri Vikasraj Tilakraj Juneja, the Government approved valuer arrived at Surat International Airport and examined the goods to determine its exact nature and value. The Government approved valuer, after examining the crystal-like items identified the same as rough diamonds having total weight as **5007.40 Carats**. The valuer further confirmed and authenticated that the said goods are weak quality rough rejection diamonds which can be valued at a maximum of 5-7 dollars per carat. The Government Approved Valuer, accordingly, certified the market value of the said 5007.40 carats of rough diamonds to be **Rs. 25,03,700/- (Rupees Twenty Five Lakh Three Thousand Seven Hundred Only)** based on manual observation under the absence of any certificate or proof of origin. Thereafter, he issued a Valuation Certificate No. 01/2024 dated 18.01.2024.

5. Thereafter, on identification of the crystal like items as diamonds, the officers in presence of the panchas asked the passenger about the ownership and purchase/export documents of the above diamonds, to which the passenger, Shri Jigneshkumar Vinubhai Nasit informed the officers that no documents related to the above diamonds are with him.

6. On being asked by the Customs officers, the passenger, Shri Jigneshkumar Vinubhai Nasit produced the documents which are as under:-

- i) Copy of ticket bearing PNR No. V2TH9P from Surat to Sharjah by flight No. IX-0171 dated 19.01.2024.
- ii) Passport No. U8322013 issued at Surat on 15.01.2021 and valid up to 14.01.2031.

7. The above-mentioned diamonds, totally weighing 5007.40 Carats having a market value of Rs. 25,03,700/- (Rupees Twenty Five Lakh Three Thousand Seven Hundred Only) as per valuation certificate No. 01/2024 dated 18.01.2024 appeared attempted to be smuggled out of India in passenger baggage by way of concealment by the passenger. The said goods appeared to be commercial goods meant for commercial purposes and hence do not constitute bonafide goods or personal effects as per Section 79 of the Customs Act, 1962. Neither were the said goods declared to the Customs by the passenger and therefore the same appeared liable for confiscation for improper export in violation of the provisions of Customs Act, 1962. The said diamonds were therefore seized under Section 110 of the Customs Act, 1962 vide seizure memo dated 19.01.2024 by the Customs officer on a reasonable belief that the mentioned goods are liable to confiscation. The sea green-black colour duffel bag of Aristocrat brand carried by the passenger, inside which the seized diamonds were concealed was also seized on a reasonable belief that the same was used for concealment of the above-mentioned diamonds which were attempted to be smuggled out of India. The seized goods were handed over to the warehouse in-charge, International Airport, Surat for safe keeping vide warehouse Entry No.241 dated 19.01.2024.

8. A statement of Shri Jigneshkumar Vinubhai Nasit was recorded on 19.01.2024 under the provisions of Section 108 of the Customs Act, 1962, wherein he inter alia stated:-

- that he is staying in his own house located at B1-503, Sumeru Residency, Nr Shreenidhi Residency, Mota Varachha, Surat City, Pin-394101, Gujarat with his parents, wife and children; that he works as a diamond broker in Surat and Dubai; that he has studied upto Class X and can read, write and understand Hindi, English and Gujarati languages.
- that he was shown and explained the panchnama dated 18/19.01.2024 drawn at International Airport, Surat by the officers of Customs AIU, International Airport, Surat and after understanding the same he put his dated signature on the panchnama in token of acceptance of the facts stated therein.
- that in the past he has travelled to several countries regarding his brokerage work; that he was going to Dubai via Sharjah on 19.01.2024 by Air India Express Flight No. IX-171 from Surat International Airport; that he was stopped by the Customs Officers after clearing security check of Airlines near airlines counters in departure hall of Surat International Airport, Surat; that he was carrying one green colour trolley bag, one sea green-black colour duffel bag of Aristocrat brand and one blue colour polythene bag; that on being asked by the Customs officers whether he had anything to declare to Customs, he had stated that he had nothing to declare.
- that on examination of sea green-black colour duffel bag of Aristocrat brand, the Customs officers found crystal like items of various sizes/shapes that appeared to be diamonds inside two black colour plastic pouches in sealed condition.
- that the sea green-black colour duffel bag of Aristocrat brand was handed over to him by one Mr. Goverdhanbhai Sakreliya at Prasang Farm, Varachha Jakat Naka, Surat; that Mr. Goverdhanbhai Sakreliya is known to him, however, he does not know the address or contact number of Mr. Goverdhanbhai Sakreliya; that Mr. Goverdhanbhai Sakreliya had asked him to hand over the bag to a person who would call him at Dubai; that for carrying rough diamonds, the contact of Mr. Goverdhanbhai Sakreliya would have given him accommodation and some money at Dubai; that as he was in dire need of money, he agreed to the proposal.
- that he does not have any purchase vouchers/ legal documents / Kimberley Process (KP) Certificate as specified by Gem and Jewellery EPC (GJEPC) of the said Diamonds recovered from his possession and subsequently placed under seizure under panchnama dated 18/19.01.2024.
- that he has perused the valuation certificate No. 01/2024 dated 18.01.2024 issued by the Govt. approved valuer under which he has certified the weight of rough diamonds as 5007.40 carats.
- that he had carried rough Diamond weighing 5007.40 Carats without declaring the same to Customs Authorities and therefore attempted to smuggle the same out of India; that he was aware that carrying diamonds concealed in baggage or on person without declaring the same is an offence under the Customs Act but he took a chance so as to gain some money.

- that he had intentionally not declared the said rough diamonds concealed in his baggage before the Customs authorities at the time of departure from Surat International Airport as he wanted to smuggle the same; that he is aware that he has committed an offence by not declaring the same to Customs for which he would have to face the consequences as prescribed under the Customs law.

9. Legal Provisions Relevant to the Case:

Customs Act, 1962: -

Section 2(3)- "baggage" includes unaccompanied baggage but does not include motor vehicles.

Section 2(18)- "export", with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

Section 2(19)- "export goods" means any goods which are to be taken out of India to a place outside India

Section 2(20)- "exporter", in relation to any goods at any time between their entry for export and the time when they are exported, includes [any owner, beneficial owner] or any person holding himself out to be the exporter;

Section 2(22) - "goods" includes-

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

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;

Section 2(37)- "shipping bill" means a shipping bill referred to in section 50;

Section 2(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;

Section 11-Power to prohibit importation or exportation of goods. — (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

(2) The purposes referred to in sub-section (1) are the following: —

(c) the prevention of smuggling;

(e) the conservation of foreign exchange and the safeguarding of balance of payments

(u) the prevention of the contravention of any law for the time being in force

(3) Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

Section 11H (a)- "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 50. Entry of goods for exportation. — (1) The exporter of any goods shall make entry thereof by presenting electronically on the customs automated system to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export in such form and manner as may be prescribed

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: —

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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.

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 -

(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.

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.

Section 113. Confiscation of goods attempted to be improperly exported, etc.- The following export goods shall be liable to confiscation: -

(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(e) any goods found concealed in a package which is brought within the limits of a customs area for the purpose of exportation;

Section 114. Penalty for attempt to export goods improperly, etc.-

Any person 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 113, or abets the doing or omission of such an act, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by, the exporter or the value as determined under this Act, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;

(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

Section 118. Confiscation of packages and their contents. –

(b) Where any goods are brought in a package within the limits of a customs area for the purpose of exportation and are liable to confiscation, the package and any other goods contained therein shall also be liable to confiscation.

Section 119. Confiscation of goods used for concealing smuggled goods. -
Any goods used for concealing smuggled goods shall also be liable for confiscation.

Explanation- In this section, "goods" does not include a conveyance used as a means of transport.

Section 7. - . Export of goods and services. — (1) Every exporter of goods shall—

(a) furnish to the Reserve Bank or to such other authority a declaration in such form and in such manner as may be specified, containing true and correct material particulars, including the amount representing the full export value or, if the full export value of the goods is not ascertainable at the time of export, the value which the exporter, having regard to the prevailing market conditions, expects to receive on the sale of the goods in a market outside India;

(b) furnish to the Reserve Bank such other information as may be required by the Reserve Bank for the purpose of ensuring the realisation of the export proceeds by such exporter.

(2) The Reserve Bank may, for the purpose of ensuring that the full export value of the goods or such reduced value of the goods as the Reserve Bank determines, having regard to the prevailing market conditions, is received without any delay, direct any exporter to comply with such requirements as it deems fit.

(3) Every exporter of services shall furnish to the Reserve Bank or to such other authorities a declaration in such form and in such manner as may be specified, containing the true and correct material particulars in relation to payment for such services.

Foreign Trade Policy 2015-20: -

Para 1.11- Issue of e-IEC (Electronic-Importer Exporter Code)

(a) Importer Exporter Code (IEC) is mandatory for export/import from/to India as detailed in paragraph 2.05 of this Policy. DGFT issues Importer Exporter Code in electronic form (e-IEC). For issuance of e-IEC an application can be made on DGFT ([http:// dgft.gov.in](http://dgft.gov.in)). Applicant can upload the documents and pay the requisite fee through Net banking. Applicant shall, however, submit the application duly signed digitally.

Para 2.05- Importer-Exporter Code (IEC)/ (e-IEC)

(I) An IEC is a 10-character alpha-numeric number allotted to a person that is mandatory for undertaking any export/import activities. With a view to maintain

the unique identity of an entity (firm/company/LLP etc.), consequent upon introduction / implementation of GST, IEC will be equal to PAN and will be separately issued by DGFT based on an application.

(a) No export or import shall be made by any person without obtaining an IEC number unless specifically exempted. For services exports, IEC shall be necessary as per the provisions in Chapter 3 only when the service provider is taking benefits under the Foreign Trade Policy.

Para 2.06 Mandatory documents for export/import of goods from/into India:

(a) Mandatory documents required for export of goods from India:

1. Bill of Lading/ Airway Bill/ Lorry Receipt/ Railway Receipt/ Postal Receipt
2. Commercial Invoice cum Packing List*
3. Shipping Bill/ Bill of Export/ Postal Bill of Export

Para 2.08- Export/Import of Restricted Goods/Services

Any goods / service, the export or import of which is 'Restricted' may be exported or imported only in accordance with an Authorisation / Permission or in accordance with the Procedures prescribed in a Notification / Public Notice issued in this regard.

Para 2.26- Passenger Baggage

(a) Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by Ministry of Finance.

Para 2.45- Export of Passenger Baggage

(a) Bona-fide personal baggage may be exported either along with passenger or, if unaccompanied, within one year before or after passenger's departure from India. However, items mentioned as restricted in ITC (HS) shall require an Authorisation. Government of India officials proceeding abroad on official postings shall, however, be permitted to carry along with their personal baggage, food items (free, restricted or prohibited) strictly for their personal consumption. The Provisions of the Para shall be subject to Baggage Rules issued under Customs Act, 1962.

The Foreign Trade (Development and Regulation) Act, 1992: -

Section 3.Powers to make provisions relating to imports and exports. —
(1)The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.

(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:

Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.

(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.

(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.

Section 7. Importer-exporter Code Number. —No person shall make any import or export except under an Importer-exporter Code Number granted by the Director General or the officer authorised by the Director General in this behalf, in accordance with the procedure specified in this behalf by the Director General:

Section 11. Contravention of provisions of this Act, rules, orders and foreign trade policy. — (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993: -

Rule 11. Declaration as to value and quality of imported goods or services or technology. —On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act 1962, state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods or services or technology, certify that the quality and specification of the goods as stated in those documents are in accordance with the terms of the export contract entered into, With the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

Rule 12. Declaration as to Importer-exporter Code Number. —On the importation into or exportation out of any Customs port of any goods the importer or exporter shall in the Bill of Entry or Shipping Bill or, as the case may be, in any other documents prescribed by rules made under the Act or the Customs Act, 1962 (52 of 1962), state the Importer-exporter Code Number allotted to him by the competent authority.

DGFT-FTP Notification No-43/2015-20 dated 22.11.2021 stipulates that:

"Export of rough diamonds shall not be permitted unless the concerned exporter is registered with Gems & Jewellery EPC, which is the designated importing and exporting authority of India for Kimberley Process Certification Scheme (KPCS)."

Schedule 2 of Export Policy; General Notes to Export Policy; 3. Classes of Export Trade Control, C. Prohibited Goods: -

"The prohibited items are not permitted to be exported. An export license will not be given in the normal course for goods in the prohibited category. No export of rough diamond shall be permitted unless accompanied by Kimberley Process (KP) Certificate as specified by Gems and Jewellery EPC (GJEPC)."

Circular No. 17/95-Cus., dated 01.03.1995 in F. No. 520/118/93-Cus. VI

Export of commercial goods as baggage-Instructions regarding- Such exports through passengers' baggage may be allowed so long as proper proof of the goods having been procured against payment in foreign exchange is provided by the passengers.

10. Contravention of Legal Provisions

It, therefore, appears that: -

10.1 Shri Jigneshkumar Vinubhai Nasit is actively involved in the attempted smuggling of **5007.40 Carats of rough diamonds, valued at Rs. 25,03,700/- (Rupees Twenty Five Lakh Three Thousand Seven Hundred Only)**. The said diamonds were kept in his baggage and clandestinely carried by him by way of concealment in black colour sealed plastic pouches, without declaration before the Customs authorities. The diamonds concealed in the baggage do not belong to him and were given to him by another person for delivering it in Dubai for a monetary consideration. The said goods were clearly meant for commercial purposes and hence do not constitute bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. Further, Shri Jigneshkumar Vinubhai Nasit has also contravened the provisions of Section 77 of the Customs Act, 1962 in as much as he did not declare the contents of the baggage to the Customs officer at Surat International Airport. He also could not produce any valid documents and evidence to prove that the goods carried by him and concealed in his baggage were legitimately procured. Further, the seized goods attempted to be improperly exported by the passenger are commercial goods which should have been properly exported by filing a Shipping Bill and by complying to the relevant provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules, 1993, Foreign Trade Policy 2015-20, Notifications issued by Directorate General of Foreign Trade and other laws in force governing the export trade. He has thus contravened various legal provisions as given below:

- i. Section 11, 50, 77 and 79 of Customs Act, 1962.
- ii. Section 3, 7 and 11 of the Foreign Trade (Development and Regulation) Act, 1992.
- iii. Rule 11 and 12 of the Foreign Trade (Regulation) Rules, 1993.
- iv. DGFT-FTP Notification No.43/2015-20 dated 22.11.2021.
- v. Para 1.11, 2.05, 2.06, 2.08, 2.26 and 2.45 of Foreign Trade Policy 2015-2020.

11. Thus, the impugned diamonds attempted to be improperly exported/smuggled by the passenger by way of concealment in baggage appears to have assumed the characteristics of prohibited goods due to contravention of above-mentioned legal provisions. The passenger has failed to fulfill the conditions as required under various laws governing the export of goods in India before the clearance of export goods and thus rendered the goods liable to confiscation under the provisions of Section 113 (d) and (e) of the Customs Act, 1962 read with the provisions of Section 11 of the Customs Act, 1962 and Section 3 of the Foreign Trade (Development and Regulation) Act, 1992. By his above discussed acts of omission and commission, the noticee has rendered the impugned goods, viz, rough diamonds having total weight as 5007.40 Carats with a market value of Rs. 25,03,700/- (Rupees Twenty Five Lakh Three Thousand Seven Hundred Only) attempted to be improperly exported, liable to confiscation under Section 113(d) and (e) of the Customs Act, 1962. Further, by his above-described acts of omission and commission on his part, Shri Jigneshkumar Vinubhai Nasit has knowingly and willingly involved himself in the smuggling of rough diamonds, and hence, rendered himself liable to penalty under Section 114 of the Customs Act, 1962.

12. The baggage i.e., sea green-black colour duffel bag of Aristocrat brand, carried by Shri Jigneshkumar Vinubhai Nasit used for concealing the seized diamonds also appears liable to confiscation under Section 119 of the Customs Act, 1962.

13. Now therefore, Shri Jigneshkumar Vinubhai Nasit, is hereby called to show cause in writing to the Additional Commissioner of Customs, I/c of Surat International Airport, Surat, having his office situated at 4th Floor, Custom House, Beside SMC Ward Office, Althan-Bhimrad Road, Althan, Surat - 395017 within 30 days from the receipt of this notice as to why:-

- (i) The **5007.40** Carats of rough diamonds, valued at **Rs. 25,03,700/- (Rupees Twenty Five Lakh Three Thousand Seven Hundred Only)** recovered and seized from him vide Seizure order dated 19.01.2024 under Panchnama proceedings dated 18/19.01.2024 should not be confiscated under Section 113 (d) and 113 (e) of the Customs Act, 1962;
- (ii) The baggage i.e., sea green-black colour duffel bag of Aristocrat brand, carried by him and used for concealing the diamonds attempted to be smuggled, and seized vide Seizure Memo dated 19.01.2024 should not be confiscated under Section 119 of the Customs Act, 1962;
- (iii) Penalty should not be imposed on him under Section 114 of the Customs Act, 1962;

14. The noticee is further required to state specifically in his written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in his written submission, it shall be presumed that he does not wish to be heard in person. He should produce at the

time of showing cause, all the evidences upon which he intends to rely in support of his defense.

15. The noticee is further required to note that his reply should reach within 30 (thirty) days from the receipt of this SCN or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this SCN or if he does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

16. The relied upon documents for the purpose of this notice are listed in the **Annexure-A** to this notice and the copies thereof are enclosed with this notice.

17. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not. The Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.



(Anunay Bhati)
Additional Commissioner

BY SPEED POST-A.D.

F.No.VIII/26-36/AIU/CUS/2023-24 | 212

Date: 02.05.2024

DIN: 20240571MN000000F92B

To
Shri Jigneshkumar Vinubhai Nasit,
S/o Shri Vinubhai Savjibhai Nasit,
B1-503, Sumeru Residency, Nr Shreenidhi Residency,
Mota Varachha, Surat City,
Pin-394101, Gujarat.

Copy to:

1. The Deputy/Assistant Commissioner of Customs (AIU), Surat International Airport, Surat.
2. The System incharge, Customs (HQ), Ahmedabad, for uploading on the official website <http://www.ahmedabadcustoms.gov.in>.
- ✓ 3. Guard File.