प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद –380009.
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DIN No. 20250171MN0000888D54

PREAMBLE

A	फ़ाइल संख्या/ File No.	:	VIII/10-116/SVPIA-B/O&A/HQ/ 2024-25
B	कारणबताओनोटिससंख्या–तारीख / Show Cause Notice No. and Date	:	VIII/10-116/SVPIA-B/O&A/HQ/ 2024-25 dated: 12.07.2024
C	मूलआदेशसंख्या/ Order-In-Original No.	:	**245/ADC/SRV/O&A/2024-25**
D	आदेशतिथि/ Date of Order-In-Original	:	**29.01.2025**
E	जारीकरनेकीतारीख/ Date of Issue	:	**29.01.2025**
F	द्वारापारित/ Passed By	:	**Shree Ram Vishnoi**, Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Passenger	:	**Shri Shekh Sharif Kasam**, S/o Kasam Shekh, A 175 F9 1-12, EWS Awas, Kosad, Surat City, Gujarat- 394107
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे 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 मंज़िल, 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:		
(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 Shekh Sharif Kasam, (hereinafter referred to as the said "passenger/ Noticee") residing at S/o Kasam Shekh A 175 F9 1-12, EWS Awas, Kosad, Surat City 394107, holding an Indian Passport Number No. R 4539564, arrived from Dubai to Ahmedabad by Indigo Flight No. 6E1478 from Dubai to Ahmedabad and his boarding pass bearing Seat No. 29A, at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling one passenger who arrived by Dubai Flight No. 6E1478 on 06.03.2024 came from Dubai to Ahmedabad at Terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad and on suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 06.03.2024 in presence of two independent witnesses for passenger's personal search and examination of his baggage.

2. The AIU Officer asked about his identity of Shri Shekh Sharif Kasam by his passport No. R 4539564 travelled by Indigo Flight No 6E1478 from Dubai to Ahmedabad and his boarding pass bearing Seat No. 29A, after he had crossed the Green Channel at the Ahmedabad International Airport. In the presence of the Panchas, the AIU Officers asked Shri Shekh Sharif Kasam if he has anything

to declare to the Customs, to which he denied the same. The officers offered their personal search to the passenger, but the passenger denied politely and said that he had full trust on them. Now, the officers asked the passenger whether he wanted to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which he gave the consent to be searched in front of the Superintendent of Customs.

2.1 The Officers, in presence of the Panchas, observed that Shri Shekh Sharif Kasam had carried one backpack and a trolley bag. The officers, in presence of the Panchas carried out scanning of the hand bags and trolley bag in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

2.2 The Officers, in presence of the Panchas, asked Shri Shekh Sharif Kasam to pass through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passenger was asked to remove all the metallic objects he was wearing on their body/ clothes. Thereafter, the passenger readily removed the metallic substances from his body such as belt, mobile, wallet etc. and kept it on the tray placed on the table and after that officer asked him to pass through the Door Frame Metal Detector (DFMD) machine and while he passing through the DFMD Machine, no beep sound/ alert was generated. The said passenger, the Panchas and the officers moved to the AIU office located opposite belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The officers checked the baggage of the passenger handed over by the Batch officers in the X-ray baggage scanning machine (BSM), however

nothing objectionable is found. The AIU officers showed the wires which were handed over to the AIU by the batch officers under panchnama dated 06.03.2024 and the passenger, in presence of the Panchas confirms it. Further the officers ask whether the wire was made of Gold, to which the passenger agreed that the wires are made of Gold coated with white rhodium and the recovered wires concealed as rims of the trolley bag is made of gold.

2.3 Thereafter, the AIU officer called the Government Approved Valuer and informed him that white-coloured metal wires weighing 817.71 grams as measured on the weighing machine put in AIU, have been recovered from a passenger and the passenger has informed that it is gold coated with white rhodium and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as the gold wires has to be converted into gold bar by melting it and also informs the address of his workshop. On reaching the above referred premises, the AIU officer introduces the Panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the white coloured metal wires on his weighing scale, Shri Kartikey Vasantrai Soni informed that the said wires from Shri Shekh Sharif Kasam are gold and the same is weighing 817.710 gms.

2.4 Shri Kartikey Vasantrai Soni, Government Approved valuer, weighing the white coloured metal wires on his weighing scale. Shri Kartikey Vasantrai Soni informed that the said wires from Shri Shekh Sharif Kasam are gold and the same is weighing 817.710

Grams. The Officers took the photograph of the same which is as under:

Shri Kartikey Vasantrai Soni started the process of converting the white gold wires recovered from Shri Shekh Sharif Kasam, into gold bar. The gold wires are put into the furnace and upon heating the said gold wires, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, the Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the 817.710 grams of the gold wires in presence of the Panchas, the passenger and the Officers, which comes to 809.250 Grams.

2.5 After testing and valuation, the Government approved valuer, submitted the Valuation Certificate No. 1471/2023-24 dated 06.03.2024. The Govt. Approved Valuer confirms that it is

24 Kt. gold having purity 999.0. The Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing **809.250** Grams having market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only). The value of the gold bar has been calculated as per the Notification No. 16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). He submitted his valuation report to the AIU Officer which is in Annexure-A and Annexure-B., the above Panchas and the said passenger put their dated signature on the said valuation report. The details of the Valuation of the said gold bar is tabulated in below table:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	809.250	999.0 24Kt	53,97,698	44,40,403

The photograph of the said gold bar is as under:

2.6 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas the passenger and officers. All were satisfied and agreed with the testing and valuation Certificate No. 1471/2023-24 dated 06.03.2024 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.

3. The following documents produced by the passenger Shri Shekh Sharif Kasam. were withdrawn under the Panchanama dtd. 06.03.2024 :

(i) Copy of Passport No. R4539564 issued at Surat on 30.10.2017 and valid up to 29.10.2027.
(ii) Copy of Boarding Pass MP8FMY, Seat No. 29A

4. Accordingly, the one gold bar having purity 999.0/24 Kt. weighing 809.250 grams, recovered from Shri Shekh Sharif Kasam having market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only), which were attempted to smuggle gold into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of the Customs Act, 1962, was seized vide Panchnama dtd. 06.03.2024, vide Seizure Memo dtd. 06.03.2024 issued from F.No. VIII/10-346/AIU/B/2023-24 Date: 06.03.2024, under the provisions of Section 110(1) & (3) of the Customs Act, 1962 and accordingly the same was liable for confiscation as per the

provisions of the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Shekh Sharif Kasam, was recorded on 06.03.2024 under Section 108 of the Customs Act, 1962, where he inter-alia stated that -

(i) His name, age and address stated above is true and correct. He is Road Hawker, he sells Mobile Accessories.

(ii) He lives with his Wife and Son. His spouse is a House Wife and his son studies in KG.

(iii) He has studied upto 5th standard.

(iv) He went to Dubai on 03rd March 2024 as a tourist and returned on 06.03.2024 at 09.20 Am by Indigo Flight No.6E 1478. In Dubai he met with a person named Rehman. Rehman gave him a trolley bag and packed his baggage at the time of returning and directed him to handover the trolley bag to a person who meet at Ahmedabad airport and take the trolley from him.

(v) He did not pay for the said gold.

(vi) He stated that his tickets were booked by his friend who is settled in Dubai.

(vii) He stated that he stayed in Dubai in Naif Road besides Qutub Masjid.

(viii) **O**n arrival at SVPI Airport at Ahmedabad at about 09:20 AM, he was intercepted by AIU Officers when he tried to exit through green channel with one backpack and two cartons. During his personal search and interrogation

by the AIU Officers, he confessed that he has hidden gold wires concealed as rims of the trolley bag having net weight 809.25 grams. The said gold wire was taken by the officers to the govt. approved Valuer, who in his presence tested and reported that the gold bar is having weight 809.25 grams, having market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only),. The said gold bar are seized by the officers under Panchnama dated 06.03.2024 under the provision of Customs Act, 1962. He stated that he was present during the entire course of the Panchnama dated 06.03.2024 and he confirmed the events narrated in the said panchnama drawn on 06.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, he put his dated signature on the said Panchnama.

(ix) He stated that he is aware that smuggling of gold without payment of customs duty is an offence. Since, he was aware of the one gold bar concealed in the rims of the trolley bag but he did not make any declarations in this regard. He confirmed the recovery of 809.25 grams of Gold having purity 999.0/24 KT having market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only), of the said 01 gold bar recovered from him hidden in the form of gold wire in the rims of the trolley bag under the Panchnama

dated 06.03.2024. He opted for green channel so that he can attempt to smuggle the gold without paying customs duty.

(x) As he stated above, this 01gold bar is belongs to him so he was not going to hand over this to any other person.

In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dtd. 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus.(AS) dtd. 23/10/2015 the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of said gold items weighing 809.250 grams is Rs.53,97,698/- is more than Rs.50,00,000/-, hence in this case the said passenger has been arrested under Section 104 of the Customs Act, 1962.

6. The above said gold bar with a net weighment of 809.250 grams having purity of 999.0/24 Kt. involving market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only) recovered from the said passenger, was attempted to be smuggled into India with an intent to evade payment of the Customs duty by way of concealing in the rims of the trolley bag, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 809.25 Grams which were attempted to be smuggled by Shri Shekh Sharif Kasam, liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the

above said 01 gold bar weighing 809.25 grams recovered from the rims of the trolley bag, were placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 06.03.2024, issued from F.No.VIII/10-346/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962.

7. RELEVANT LEGAL PROVISIONS:

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) Section11A – 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 –

(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;

(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. <u>THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;</u>

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 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 had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing **809.25** Grams having purity 999.0/24 Kt., recovered from the rims of the trolley bag, involving market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only), not declared to the Customs. 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. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported 809.25 Grams of gold bar of purity 999.0/24 Kt. by the passenger, which was recovered from white coloured metal wire in the rims of the trolley bag of the passenger, 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.

(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 Customs Baggage Declaration Regulations, 2013.

(c) The improperly imported 01 gold bar by the passenger, Shri Shekh Sharif Kasam, which was recovered from the white coloured metal wire in the rims of the trolley bag, 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 Shekh Sharif Kasam 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 809.25 Grams having purity 999.0/24 Kt. and having market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only), which was recovered from rims of the trolley bag 809.25 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Shekh Sharif Kasam.

09. Accordingly, a Show Cause Notice was issued to **Shri Shekh Sharif Kasam**, residing at S/o Kasam Shekh A 175 F9 1-12, EWS Awas, Kosad, Surat City 394107. holding an Indian Passport Number No. R 4539564, as to why:

(i) One Gold Bar weighing **809.25** Grams having purity 999.0/24 Kt. and having market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only), which was recovered from the rims of the trolley bag, was placed under seizure under panchnama proceedings dated 06.03.2024 and Seizure Memo Order dated 06.03.2024,

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.

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."*

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]*

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 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 this case and the submissions made by the noticee in his written submission as well as during the personal hearing and documents submitted. I therefore proceed to decide the instant case on the basis of evidences and documents available on record.

13. In the instant case, I find that the main issue to be decided is whether the 809.25 grams of One gold bar of 24KT(999.0 purity), recovered/ derived from wire made up of gold coated with white rhodium concealed as rims of the trolley bag, having Tariff Value of **Rs.44,40,403/-** and Market Value of **Rs.53,97,698/-**, seized vide Seizure Memo/ Order under Panchnama proceedings both dated 06.03.2024, 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.

14. I find that the Panchnama has clearly drawn out the fact that on the basis of passenger profiling that Shri Shekh Sharif Kasam 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 is required to be carried out. The AIU officers under Panchnama proceedings dated 06.03.2024 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. The AIU officer asked

the passenger to pass through the Door Frame Metal Detector and while passing DFMD, no beep sound was heard indicating that he is not carrying any high valued dutiable goods. Thereafter, the officers checked the baggage of the noticee, however nothing objectionable was found. The AIU officers showed the wires which were handed over to the AIU by the batch officers under panchnama dated 06.03.2024 and the passenger, in presence of the Panchas confirms it. Further the officers ask whether the wire was made of Gold, to which the passenger agreed that the wires are made of Gold coated with white rhodium and the recovered wires concealed as rims of the trolley bag is made of gold.

15. It is on record that Shri Kartikey Vasantrai Soni, the Government Approved Valuer, weighed the said wire made up of gold coated with white rhodium concealed as rims of the trolley bag, on his weighing scale and after completion of extraction, the Government Approved Valuer informed that the total Net weight of the gold comes to **809.25** Grams having purity 999.0/24KT which is derived from wire made up of gold coated with white rhodium concealed as rims of the trolley bag. Further, the Govt. Approved Valuer informed that the total Tariff Value of the gold bar was **Rs.44,40,403/-** and Market value was **Rs.53,97,698/-**. The details of the Valuation of the said gold bar are tabulated as below:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	809.250	999.0 24Kt	53,97,698	44,40,403

16. Accordingly, the said gold bar having purity 999.0/24 Kt. weighing 809.25 grams, recovered from noticee was seized vide Panchnama dated 06.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold items were smuggled into India by the said noticee with an intention to evade payment of Customs duty and accordingly the same were liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

I also find that the said 809.25 grams of gold bar, having Tariff Value of **Rs.44,40,403/-** and Market value is **Rs.53,97,698/-** 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 06.03.2024 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 has clearly admitted that he was aware that the bringing gold by way of concealment to India was illegal and it was an offense. Further, I find that from the content of statement that the gold was not purchased by him and the trolley bag was given to him one person named Rahman whom he met at Dubai. He intentionally had done this illegal carrying of gold of 24KT. in commercial quantity in India without declaration. I find

from the content of the statement, 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 also 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. I find that the noticee has tendered his statement under Section 108 of Customs Act, 1962 voluntarily without any threat, coercion or duress and same was typed for him on his request and same was explained to him in vernacular language.

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 gold bar, 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 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 809.25 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 809.25 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 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 809.25 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 809.25 grams, having Tariff Value of Rs.44,40,403/- and Market Value of Rs.53,97,698/- recovered and seized from the noticee vide Seizure Order under Panchnama proceedings both dated 06.03.2024 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 wire made up of gold coated with white rhodium concealed in as rim 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. 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 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 809.25 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 01 gold bar weighing 809.25 grams, having Tariff Value of Rs.44,40,403/- and Market Value of Rs.53,97,698/- recovered and seized from the passenger vide Seizure Order under Panchnama proceedings both dated 06.03.2024. Despite having knowledge that the goods had to be declared and such import without declaration and 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 01 gold bar weighing 809.25 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 809.25 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 bar in form of wire coated with white rhodium concealed as rim of the 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. 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, no evidence has been produced to prove licit import of the seized gold bars. Thus, the noticee has failed to discharge the burden placed on him in terms of Section 123. 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 form of wire made up of gold coated with white Rhodium concealed as rim 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 809.25 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 06.03.2024 stated that he has carried the said gold by concealment to evade payment of Customs duty and also admitted that the he has no purchase bills or other documents which establish that the gold was purchased in legitimate way. In the instant case, without any documents viz. purchase invoice, Bank Statement and other documents, I hold that the gold was not purchased by the noticee in a legitimate way and that too by concealment of the said gold in form of wire made up of gold coated with white Rhodium concealed as rim of trolley bag. ***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 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).*

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."*

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*"**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 weighing 809.25 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 809.25 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 809.25 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 809.25 grams, having purity 999.0 by concealment. Thus, it is clear that the noticee has concerned himself with carrying, removing, 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:

O R D E R

i) I order **absolute confiscation** of one gold bar weighing **809.25** grams having purity of 999.0 (24KT.) recovered/ derived from wire made up of gold coated with white Rhodium concealed as rim of trolley bag, having Market value of **Rs.53,97,698/-** (Rupees Fifty-three lakh Ninety-seven Thousand, six hundred and ninety-eight Only) and Tariff Value of **Rs.44,40,403/-** (Fourty-four lakh forty Thousand four hundred and Three Only), placed under seizure under Panchnama dated 06.03.2024 and seizure memo order dated 06.03.2024, 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 combined penalty of **Rs. 13,50,000/- (Rupees Thirteen Lakh Fifty Thousand Only)** on **Shri Shekh Sharif Kasam** 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/10-116/SVPIA-B/O&A/HQ/2024-25 dated 12.07.2024 stands disposed of.

Signed by
Shree Ram Vishnoi
Date: 29-01-2025 12:12:27

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

F. No: VIII/10-116/SVPIA-B/O&A/HQ/2024-25 Date:29.01.2025
DIN: 20250171MN0000888D54

BY SPEED POST AD

To,
Shri Shekh Sharif Kasam,
S/o Kasam Shekh,
A 175 F9 1-12, EWS Awas,
Kosad, Surat City, Gujarat- 394107

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.