

OIO No. 27/ADC/SRV/SRT-AIRPT/2025-26
F. No. VIII/ 26-03/AIU/CUS/ 2025-26

	<p style="text-align: center;">अपर आयुक्त, सीमा शुल्क कार्यालय</p> <p style="text-align: center;">OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS</p> <p style="text-align: center;">सीमा शुल्क सदन, सूरत /CUSTOMS HOUSE, SURAT</p> <p style="text-align: center;">4th Floor, Custom House, Beside SMC Ward Office, Althan-Bhimrad Road, Althan, Surat – 395007, Tel. 0261-2990051, Email: customs-suratairport@gov.in; customsairportsurat@gmail.com</p>
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PREAMBLE

A	डी आई एन/DIN	20251271MN0000320993
B	फाइल संख्या / File No.	VIII/26-03/AIU/CUS/2025-26
C	कारण बताओ नोटिस संख्या और तारीख Show Cause Notice No. and date	Waiver of SCN
D	ऑर्डर-इन-ओरिजिनल नंबर / Order-In-Original No.	27/ADC/SRV/SRT-AIRPT/2025-26
E	आदेश तारीख/ Date of Order-In-Original	24.12.2025
F	जारी करने की तिथि/ Date of Issuance	24.12.2025
G	द्वारा पारित / Passed by	Shree Ram Vishnoi Additional Commissioner, Customs, Ahmedabad
H	आयातक/यात्री का नाम और पता Name and address of Importer/ Passenger	<p>Ms. Yogini Manishbhai Jadav, 200, Railway Station, Rankuwa, Tal. Chikhli, Navsari, Pin : 396560, Gujarat</p> <p>Ms. Manishaben Babubhai Amdavadi, Desaiwad, Jantachowk, Khergam, Tal. Chikhli, Navsari, Pin : 396040, Gujarat</p> <p>Shri Rafaliya Hirenkumar Dhanjibhai, Matrushakti society, Nr. Rachna society, Punagam, Surat City, Surat - 395010</p>

- जिस व्यक्ति के लिए आदेश जारी किया गया है, उसके व्यक्तिगत उपयोग के लिए प्रति निशुल्क प्रदान की है।
- This copy is granted free of charge for the private use of the person to whom it is issued.

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२. इस आदेश से अपने को व्यक्ति महसुस करने वाला कोई भी व्यक्ति आयुक्त (अपील), सीमा शुल्क, 4th मंजिल, हुडको बिल्डिंग, ईश्वर भवन रोड, नवरंगपुरा, अहमदाबाद- 380009 के यहाँ अपील कर सकता है। इस तरह की अपील, पार्टी को इस आदेश के सौंपे जाने अथवा डाक के प्राप्त होने के साठ दिन के अन्दर सीमा शुल्क (अपील) नियम, १९८२ के अंतर्गत फार्म स सी. ए. १ और २ दी जानी चाहिए। इस अपील पर नियमानुसार कोट की स्टाम्प लगा होना चाहिए।

2. Any person aggrieved by this order, may prefer an appeal against this order to the Commissioner of Customs (Appeals), 4th Floor, HUDCO Building, Ishwar Bhavan Road, Navrangpura, Ahmedabad-380009, in Form C. A. 1 & 2 as prescribed under Customs (Appeals) Rules, 1982. The appeal must be filed within sixty days from the date of receipt of this order either by the post or by the person. It should bear a court fee stamp of appropriate value.

३. अपील के साथ निम्नलिखित चीजे संलग्न की जाए।

3. The following documents must be enclosed alongwith the appeal.

(क) अपील की प्रति, तथा (a) A copy of the appeal and

(ख) आदेश की प्रति या अन्य आदेश की प्रति, जिस नियमानुसार कोट की स्टाम्प लगा हो।

(ब) Copy of this order or another copy of the order, which must bear court fee stamp of appropriate value.

BRIEF FACTS OF THE CASE:

1. On the basis of information gathered through passengers profiling two international passengers named Ms. Jadav Yogini Manishbhai (hereinafter referred to as the "Passenger" for the sake of brevity), aged 36 years, W/o Shri Manish bhai suresh bhai jadav and residing at 200, Railway Station Rankuwa, Tal. Chikhli, Navsari, Pin: 396560, Gujarat having passport No. V6223309 and Ms. Amadavadi Manishaben Babubhai (hereinafter referred to as the "Passenger" for the sake of brevity), aged 42 years, W/o Shri Satishbhai narsinhbhai Gundiya & residing at Post Khergam Desaiwad, jantachowk, Tal: Chikhali, Dist: Navsari, Pin: 396560, Gujarat having passport no N8869817 respectively, who were arrived at Surat International Airport from Dubai by Indigo Flight No. 6E-1508 on 11.06.2025, were intercepted by the officers of Customs, Surat International Airport, Surat, for thorough search of all their baggages as well as their personal search as they were suspected to be carrying contraband/dutiable goods. When intercepted, the passengers were trying to move out from the Airport by opting Green Channel clearance without making any declaration to the Customs and were carrying two trolley baggages viz. Aqua green Safari bag and red coloured trolley bag of Priority brand.

2. Whereas, the said passengers were intercepted by the officers of Customs with their checked in baggages while they were trying to exit through the green channel without making any declaration for their personal search as well as examination of their baggages/luggage and the proceedings were recorded under Panchnama proceedings dated 11.06.2025 in presence of two independent Panch witnesses. On being inquired by the officers, if they had anything dutiable/ restricted/ prohibited goods and whether they wished to declare before Customs Authorities, in reply to which they denied of having

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anything with them to declare. The officers informed both passengers that a personal search and detailed examination of their baggage would be carried out. Thereafter, the Customs officers asked the passengers whether they wanted to be checked before an Executive Magistrate or Superintendent of Customs, in reply to which the passengers consented to be searched in front of the Superintendent of Customs. The officers also offered their search to the passengers, but the passengers denied, having full trust in AIU Officers. Upon frisking and physical search of the passengers, nothing suspicious and objectionable goods were found.

3. Thereafter, the Customs officers passed the luggages carried by the passengers through the XBIS Scanner machine and thoroughly checked the luggage, whereby 50 apple watches SE 44mm (without straps), 50 apple watches charging cables and apple watch straps (SE 44mm), 04 Nos of iPhones 16 Pro Max (02 nos.1TB & 02 nos. 512 GB) and 02 Nos iPad Pro 13" 1TB were recovered. The details of items recovered from the baggage along with their market value, are as under:-

Table

Sr. No.	Name of the Passenger	Passport No.	Details of goods	No. of chargers	Rate (In Rs. Approx.)	Total Market Value (In Rs. approx.)
1.	Ms. Yogini Manishbhai Jadav	V6223309	Apple watches without strap (SE 44mm)	50 Nos.	27900	13,95,000/-
			Charging cables	50 Nos.	-	-
			Apple watch straps (SE 44mm)	50 Nos.	-	-
			iPhones	02 (One 1TB & One 512 GB capacity)	1,84,900/- & 1,64,900/-	3,49,800
			iPhone boxes	02 Nos. (One 1TB (IMEI/MEID - 355008282191281) & One 512 GB (IMEI/MEID - 351614403203097) capacity)	-	-
			Tablets/ Ipad	01 (IPad Pro - Grey)	1,89,900/-	1,89,900/-

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				Colour - 13" (M4) – 1TB (Model No. MVXW3LL/A (Sr.No. J5D2CWRT94		
2.	Ms. Manishaben Babubhai Amdavadi	N8869817	iPhones	02 (One 1TB & One 512 GB capacity)	1,84,900/- & 1,64,900/-	3,49,800
			iPhone boxes	02 Nos. (One 1TB (IMEI/MEID - 355008282379217) & One 512 GB (IMEI/MEID - 358245527456056) capacity)	-	-
			Tablets/ Ipad	01 (IPad Pro - Silver Colour - 13" (M4) – 1TB (Model No. MVXX3LL/A (Sr. No. FYJFP4CQFM	1,89,900/-	1,89,900/-

4. As the passengers were failed to produce the bills of the recovered items, the market value of the recovered items arrived based on rates mentioned in the official website of Apple i.e. www.apple.in. Images of the rate chart were pasted under panchnama proceedings.

5. The above-mentioned goods approximately valued at Rs. 24,74,400/- which was recovered from Ms. Jadav Yogini Manishbhai and Ms. Manishaben Babubhai Amdavadi were attempted to be smuggled into India with an intent to evade payment of Customs duty and it clearly does not constitute part of a bonafide baggage as it was in commercial quantity. Thus, the AIU officers having a reasonable belief that the said items i.e. Apple Watches, I-Phones & Tablets/I-Pad which were attempted to be smuggled by Ms. Jadav Yogini Manishbhai and Ms. Manishaben Babubhai Amdavadi are liable for confiscation, and since the same were in violation of the provisions of Customs Act, 1962, they are being placed under seizure under the provisions of Section 110 of the Customs Act 1962 vide Seizure order dated 11.06.2025 under Panchnama proceedings dated 11.06.2025, on a reasonable belief that the said goods were smuggled into India and was liable for confiscation under provisions of the Customs Act, 1962.

6. The following documents were withdrawn from the Passengers for further investigation: -

Ms. Yogini Manishbhai Jadav:

- (i) Copy of Boarding Pass, from Dubai to Surat, of Indigo Flight NO. 6E-1508 dated 11.06.2025 indicating seat No. 6F and PNR No. W91Q3K.
- (ii) Copy of Passport No. V6223309 issued at Surat on 24.03.2022 and valid upto 23.03.2032. Her address as per passport is 200, Railway Station Rankuwa, Tal. Chikhli, Navsari, Pin: 396560, Gujarat.

Ms. Manishaben Babubhai Amdavadi:

- i) Copy of Boarding Pass, from Dubai to Surat, of Indigo Flight NO. 6E-1508 dated 11.06.2025 indicating seat No. 6E and PNR No. EZSSKS.
- ii) Copy of Passport No. N8869817 issued at Surat on 30.06.2016 and valid upto 29.06.2026. Her address as per passport is Desaiwad, Jantachowk, Kergam, Tal. Chikhli, Navsari, PIN- 396040, Gujarat.

7. A statement of Ms. Jadav Yogini Manishbhai was recorded on 12.06.2025 in response of summons dated 11.06.2025 under the provision of Section 108 of the Customs Act, 1962, wherein she interalia stated:

- that she is residing at 200, near Railway Station Rankuwa, Tal: Chikhli, Navsari 396560, Gujarat, with her husband & son; that she initially was working at Dubai as a beautician for almost 2 years. Thereafter she returned back to India and was working in a beauty salon at Billimora; that since last 5 months she was not working; that she did training course in beauty parlour at Dubai; that her Husband works in gents salon at Rankuwa; she has studied till 10th and couldnot clear her exams; that can read, write and understand Gujarati, Hindi and English languages.
- that she was shown and explained the panchnama dated 11.06.2025 drawn at International Airport, Surat by the officers of Customs AIU, International Airport, Surat which is in English and after understanding the same she put her dated signature on the panchnama in token of acceptance of the facts stated therein.
- that this was her third visit to Dubai; that she went there for her Mehndi work on the occasion of Eid; that she had gone to Dubai from Surat International Airport, on 22.05.2025; That Apple

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Watches (50 nos), 02 iPhones 15 Pro Max and 01 iPad Pro 13" which were found from her bag during her arrival at Surat International Airport from Dubai don't belong to her; that the products were handed over to her by one person who is not known to her; that on arrival at the Dubai Airport the person contacted her and handed over the above mentioned items and asked her to hand over the apple products to one person namely Mr. Hirenbhai, having mobile number 9574448670, at the Surat International Airport; that for this job she was to receive Rs. 10,000/-; that she has nothing to do with all such items.

- That she was aware that import of Ipad, Mobile Phone, laptop and other items in commercial quantity, without payment of Customs duty is an offence, but she had intention to get some monetary benefit on account of such activity and therefore she tried to smuggle these items into the country; that she tried to smuggle these items by concealing the same and did not declare the goods brought by her before any Customs Officer.
- That after clearing the immigration procedures, she collected her check-in baggage and during checkout, she was intercepted by the Customs officials and further procedures as stated in Panchnama dated 11.06.2025 was carried out.

8. Thereafter, A statement of Ms. Amadavadi Manishaben Babubhai was recorded on 12.06.2025 in response of summons dated 11.06.2025 under the provision of Section 108 of the Customs Act, 1962, wherein she interalia stated:

- That she is resident of At Post Khergam Desaiwad, Jantachowk, Tal: Chikhli, District Navsari, 396 040, Gujarat; that she used to stay at the address stated above before her marriage; that after her wedding, she shifted to Porbandar, where her husband lives; that presently she stays at Julie baug, 2nd gali, Near Kadamb building, Porbandar; that It is a rented house, so she humbly requested to make any correspondence at her parents address at Chikhli; that she is a beautician and initially she was working at Dubai as a beautician for almost 3 years and 2 year at Abu Dhabi; that thereafter she returned back to India in 2020 and presently she was working in her beauty salon at Porbandar; that she studied upto 12th standard; that thereafter she did training course in beauty parlour at Dubai; that her husband does miscellaneous work at

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Porbandar; that she can read, write and understand Hindi and Gujarati and understand English languages.

➤ that she was shown and explained the panchnama dated 11.06.2025 drawn at International Airport, Surat by the officers of Customs AIU, International Airport, Surat which is in English and after understanding the same she put her dated signature on the panchnama in token of acceptance of the facts stated therein.

- that this was her third visit to Dubai; that she went there for her Mehendi work on the occasion of Eid; that she had gone to Dubai from Surat International Airport, on 22.05.2025; that the 02 iPhones 15 Pro Max and 01 iPad Pro 13" which were found from her bag during her arrival at Surat International Airport from Dubai and were seized under panchnama dated 11.06.2025, don't belong to her; that the products were handed over to her by one person who is not known to her; that on arrival at the Dubai Airport the person contacted her and handed over the above mentioned items and asked her to hand over the apple products to one person namely Mr. Hirenbai, having mobile number 9574448670, at the Surat International Airport; that for this job she was to receive Rs. 10,000/-; that she have nothing to do with all such items.
- That she was aware that import of Mobile Phone, watches, I pads and other items in commercial quantity, without payment of Customs duty is an offence, but she had intention to get some monetary benefit on account of such activity and therefore she tried to smuggle these items into the country; that she tried to smuggle these items by concealing the same and did not declare the goods brought by her before any Customs Officer.
- That after clearing the immigration procedures, she collected her check-in baggage and during checkout, she was intercepted by the Customs officials and further procedures as stated in Panchnama dated 11.06.2025 was carried out.

9. Later, on the basis of statement given by passengers, the person named Mr. Rafaliya Hirenkumar Dhanjibhai was called up on and his statement was recorded on 12.06.2025 in response of summons dated 11.06.2025 under the provision of Section 108 of the Customs Act, 1962, wherein he interalia stated:-

- That he is S/o Mr. Dhanjibhai and resides at C-232, Matrushakti Soceity, Nr. Rachna Society, Punagam, Surat City, Surat – 395010 alongwith his parents, brother and sister; that he is engaged in trading business; that he studied MBA from Pune University; that he can read, write and understand Hindi, English and Gujarati.
- that he was shown and explained the statement of Ms. Amadavadi Manishaben Babubhai and Ms. Jadav Yogini Manishbhai both dated 11.06.2025 recorded under section 108 of the Customs Acts, 1962 at International Airport, Surat by the Superintendent of Customs-AIU, International Airport, Surat; that he was shown and explained the panchnama dated 11.06.2025 drawn at International Airport, Surat by the officers of Customs AIU, International Airport, Surat which is in English which was in English and after understanding the same he put his dated signature on the panchnama in token of acceptance of the facts stated therein.
- that the 04 iPhones 16 Pro Max and 02 iPad Pro 13", which were found from the bags of Ms. Amadavadi Manishaben Babubhai and Ms. Jadav Yogini Manishbhai during their arrival at Surat International Airport from Dubai and were seized under panchnama dated 11.06.2025, belongs to him; that the iPhones and iPads are for his personal use for his family members.
- that in respect of 50 no. of apple watches, 50 straps and 50 charging cables, seized under panchnama proceedings dated 11.06.2025, the same belongs to one person namely, **Mr. Jileshbhai having mobile no. 9879315014 who resides in somewhere in Satellite area of Ahmedabad.** ;that Mr. Jileshbhai is his friend and is engaged in the business of mobile repairing at Ahmedabad.
- That he was aware that import of Mobile Phone, watches, I-pads and other items in commercial quantity, without payment of Customs duty is an offence; that he had to face the consequences as prescribed under the Customs Law, and therefore, he is ready to pay duty as prescribed under Customs Law in respect of 04 iPhones 16 Pro Max and 02 iPad Pro 13" which belongs to him.

9.1 Later, on the basis of statement dated 12.06.2025 given Rafaliya Hirenkumar Dhanjibhai, he was again called upon for his statement in response of summons dated 07.07.2025 and his statement was recorded on

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07.07.2025 under the provision of Section 108 of the Customs Act, 1962, wherein he interalia stated:-

- He had been shown his statement dated 12.06.2025 recorded under section 108 of the Customs Acts, 1962 at International Airport, Surat by the Superintendent of Customs-AIU, International Airport, Surat which was in English and after understanding the same he had put his dated signature on the statement in token of acceptance of the facts stated therein.
- On being asked about the ownership of 50 nos of apple watches (without strap), 50 straps and 50 charging cables, seized under panchnama proceedings dated 11.06.2025, he stated that in his earlier statement dated 12.06.2025 that the same belongs to one person namely, Mr. Jileshbhai having mobile no. 9879315014 who resides in somewhere in Satellite area of Ahmedabad. On being further asked about the whereabouts of Mr. Jileshbhai as the mobile number provided by him was wrong number, he stated that at the time of seizure on 11.06.2025 he was in shock and not able to understand how to tackle the situation and thus, due to fear he took a random name of Mr. Jileshbhai and provided the wrong number. he accepted that by giving false statement he had done mistake, but this is just due to my fear at the time.
- On being asked, he stated that the ownership of all the items i.e. 50 nos of apple watches (without strap), 50 straps, 50 charging cables, 04 iPhones 16 Pro Max and 02 iPad Pro 13", which were found from the bags of Ms. Amadavadi Manishaben Babubhai and Ms. Jadav Yogini Manishbhai during their arrival at Surat International Airport from Dubai and were seized under panchnama dated 11.06.2025, belongs to him only. However, the iPhones and iPads are for his personal use and for family members.
- Further, on being asked about the purpose of the smuggle of apple watches in part condition through the passengers, he submitted that he tried to smuggle the same for some monetary benefit.
- Further, he stated that he was aware that import of these items in commercial quantity is restricted in India. he also stated that for such act and omission on my part he had to face the

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consequences as prescribed under the Customs Law, and therefore, he was ready to pay duty as prescribed under Customs Law in respect of all items seized under panchnama dated 11.06.2025 which belongs to him.

10. LEGAL PROVISIONS RELEVANT TO THE CASE:

- a)** As per para 2.26 of Foreign Trade Policy 2015-20- "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."
- b)** As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 – "the Central Government may by Order 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."
- c)** As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992- "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."
- d)** As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 – "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."
- e)** As per Section 11(3) of the Customs Act, 1962- "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."
- f)** As per Section 2(3) of the Customs Act, 1962 – "baggage" includes unaccompanied baggage but does not include motor vehicles.
- g)** As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-
 - a. vessels, aircrafts and vehicles;
 - b. stores;
 - c. baggage;
 - d. currency and negotiable instruments; and
 - e. any other kind of movable property;

h) As per Section 2(33) of Customs Act 1962- “prohibited goods mean 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 such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.”

i) As per Section 2(39) of the Customs Act 1962 – “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.”

j) As per Section 77 of the Customs Act 1962- “the owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.”

k) As per Section 79 of the Customs Act 1962- “(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.”

l) As per Rule 3 of the Baggage Rules, 2016- “An Indian resident or a foreigner residing in India or a tourist of Indian origin, not being an infant arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his bona fide baggage, that is to say, - (a) used personal effects and travel souvenirs; and (b) articles other than those mentioned in Annexure-I, upto the value of fifty thousand rupees if these are carried on the person or in the accompanied baggage of the passenger”.

m) As per Section 110 of Customs Act, 1962- “if the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.”

n) Any goods which are imported or attempted to be imported or brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed under this Act or any other law for the time being in force shall be liable to confiscation under section 111 (d) of the Customs Act 1962.

o) Any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof are liable to confiscation under Section 111 (i) of the Customs Act 1962.

p) 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

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contrary to the terms of such permission are liable to confiscation under Section 111 (j) of the Customs Act 1962.

- q)** As per Section 112 of the Customs Act 1962- “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, harbouring, 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.”
- r)** As per Section 119 of Customs Act 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- s)** As per Section 123 of Customs Act 1962 (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 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, [and manufactures thereof,] watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.
- t)** As per Customs Baggage Declaration Regulations, 2013 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.
- u)** The CBIC's instructions issued vide F. No. 495/6/97-Cus. VI dated 06.05.1996 and reiterated in letter F. No. 495/19/99-Cus VI dated 11.04.2000 clearly states that the import of goods in commercial quantity would not be permissible within the scope of the Baggage Rules, even on payment of duty.
- v)** As per Section 124 of Customs Act 1962, Issue of show cause notice before confiscation of goods, etc.
 - No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person-

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(a) is given a notice in [writing with the prior approval of the officer of Customs not below the rank of a Deputy Commissioner of Customs, informing] [Substituted by Act 29 of 2006, Section 28, for " writing informing" (w.e.f. 13.7.2006).] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned, be oral.

w) As per Section 117 of Customs Act 1962, Penalties for contravention, etc., not expressly mentioned.

- Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

CONTRAVICTION AND VIOLATION OF LAWS

11. It therefore appeared that:

(a) Ms. Jadav Yogini Manishbhai and Ms. Amadavadi Manishaben Babubhai had actively involved themselves in the instant case of smuggling of dutiable goods i.e. 50 apple watches SE 44mm (without straps), 50 apple watches charging cables, 04 Nos of iPhones 16 Pro Max (02 nos 1TB & 02 nos 512 GB) and 02 Nos iPad Pro 13" 1TB into India. The said passengers had improperly imported dutiable goods without declaring it to the Customs, by way of concealment in their baggages. They concealed the goods with a deliberate intention to smuggle them into India and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The dutiable goods improperly imported by them with commercial considerations without declaration before the proper officer of Customs cannot be treated as bonafide household goods or personnel effects. The detail of the goods and value are as under:-

Sr. No.	Name of the Passenger	Passport No.	Details of goods	No. of chargers	Rate (In Rs. Approx.)	Total Market Value (In Rs. approx.)
1.	Ms. Yogini Manishbhai	V6223309	Apple watches without strap	50 Nos.	27900	13,95,000/-

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			(SE 44mm)			
			Charging cables	50 Nos.	-	-
			Apple watch straps (SE 44mm)	50 Nos.	-	-
			iPhones	02 (One 1TB & One 512 GB capacity)	1,84,900/- & 1,64,900/-	3,49,800
			iPhone boxes	02 Nos. (One 1TB (IMEI/MEID - 355008282191281) & One 512 GB (IMEI/MEID - 351614403203097) capacity)	-	-
			Tablets/ Ipad	01 (IPad Pro - Grey Colour - 13" (M4) – 1TB (Model No. MVXW3LL/A (Sr.No. J5D2CWRT94	1,89,900/-	1,89,900/-
2.	Ms. Manishaben Babubhai Amdavadi	N8869817	iPhones	02 (One 1TB & One 512 GB capacity)	1,84,900/- & 1,64,900/-	3,49,800
			iPhone boxes	02 Nos. (One 1TB (IMEI/MEID - 355008282379217) & One 512 GB (IMEI/MEID - 358245527456056) capacity)	-	-
			Tablets/ Ipad	01 (IPad Pro - Silver Colour - 13" (M4) – 1TB (Model No. MVXX3LL/A (Sr. No. FYJFP4CQFM	1,89,900/-	1,89,900/-

Ms. Jadav Yogini Manishbhai and Ms. Amadavadi Manishaben Babubhai have thus contravened the Foreign Trade Policy 2015-20, Section 11(1) of

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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)** The passengers had also contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013 in as much as they did not declare the contents of the baggage to the Customs officer at Surat International Airport.
- (c)** The impugned goods improperly imported by the passengers by concealing in their baggage/in-person without declaring it to the Customs was thus liable for confiscation under Section 111(d), 111(i) and 111(j) read with Section 2(22), & 2(39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d)** As per Section 123 of the Customs Act 1962, the burden of proving that the said goods improperly imported without declaring it to the Customs, were not smuggled goods, was upon the passengers. Thus, the passengers, by the above-described acts of omission and commission on their part had rendered themselves liable to penalty under Section 112 and Section 117 of the Customs Act, 1962.

12. Ms. Yogini Manishbhai Jadav, Ms. Manishaben Babubhai Amdavadi and Mr. Rafaliya Hirenkumar Dhanjibhai through email dated 21.06.2025 has submitted a request for waiver of SCN in the case booked Surat International Airport, Surat, in which they have submitted as follows: -

"I don't want court Notice,i want to paid custom duty..For my seized Goods date 11-06-2025 surat Airport. 11-06-2025 that time not provide iPhone and watch bill... now i have iphone bill from purchase Dubai (purpose family used) Watch is used(second hand) (no iwatch box) bill And iPad used condition"

RECORD OF PERSONAL HEARING

13.1 “Audi alteram partem” is an important principle of natural justice which dictates to hear the other side before passing any order. Accordingly, 1st opportunity to be heard in person was granted to the passenger to appear on 18.09.2024.

13.2 Ms. Yogini Manishbhai Jadav, Ms. Manishaben Babubhai Amdavadi and Mr. Rafaliya Hirenkumar Dhanjibhai attended personal hearing on 18.09.2024 in virtual mode. Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi voluntarily admitted to carrying the below-mentioned electronic goods without decalaring the goods to evade the customs duty. Further, it is also mentioned that all the goods carried by them belongs to Shri Rafaliya Hirenkumar Dhanjibhai who is the owner of the goods.

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13.3 Further, Shri Rafaliya Hirenkumar Dhanjibhai stated the above-mentioned goods carried by Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi belongs to him. He already claimed the ownership of the goods in his statements dated 07.07.2025 and the same was agreed by both the lady passengers and they reiterated the same during their personal hearing.

13.4 Furthermore, Shri Rafaliya Hirenkumar Dhanjibhai, Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi have accepted their mistake and requested to release the goods on payment of applicable duty and charges which will be paid by Shri Rafaliya Hirenkumar Dhanjibhai.

DISCUSSION AND FINDINGS

14. I have carefully gone through the facts of this case and the submissions made by all noticees/passengers in written as well as submission made during the personal hearing and documents available on record. I find that the passengers named Ms. Yogini Manishbhai Jadav, Ms. Manishaben Babubhai Amdavadi and Mr. Rafaliya Hirenkumar Dhanjibhai had requested for waiver of Show Cause Notice in written as well as re-iterated the same during PH. Before proceeding further, I would like to go through the provisions for waiver of SCN as envisaged in Section 124 of Customs Act, 1962 as under:-

"124. Issue of show cause notice before confiscation of goods, etc.—

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—

(a) is given a notice in [writing with the prior approval of the officer of Customs not below the rank of [an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation

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referred to in clause (b) may, at the request of the person concerned be oral.

[Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]"

Perusal of Section 124 of the Act states that a Show Cause Notice may be issued in Oral on the request of noticee. If an oral SCN/ waiver has to be agreed to by the person concerned, the same ought to be in the form of a proper declaration, consciously signed by the person concerned. I find that the noticee through mail dated 21.06.2025 requested for waiver of SCN/Oral SCN after previously go through the provisions of Show Cause Notice under Section 124 of Customs Act, 1962. Therefore, the Oral SCN/Waiver of SCN can be granted under Section 124 of Customs Act, 1962 on written request and after following the principle of natural justice. In the instant case, I find that all the noticees/passengers had submitted their request for waiver of SCN through their respective mails and also represent themselves in the Personal Hearing. Accordingly, the request for non-issuance of written Show Cause Notice is accepted in terms of the first proviso to Section 124 of the Customs Act, 1962 and accordingly, the matter is taken up for decision on merits.

15. In the instant case, I find that the main issue that is to be decided is whether 04 iPhones 16 Pro Max and 02 iPad Pro 13", 50 nos of apple watches, 50 straps and 50 charging cables having total Market value of Rs. 24,74,400/- recovered from Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi and seized vide Seizure order dated 11.06.2025 under Panchnama dated 11.06.2025 is liable for confiscation under Section 111 of Customs Act, 1962 or not and whether the passengers Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi alongwith Shri Rafaliya Hirenkumar Dhanjibhai are liable for penalty under the provisions of Section 112 and Section 117 of Customs Act, 1962.

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16. It is on the record that the passengers named Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi had tendered their statement voluntarily under Section 108 of Customs Act, 1962. Also it is on the record that the person named Shri Rafaliya Hirenkumar Dhanjibhai who claimed himself as the owner of the goods which were recovered and seized from the baggage of passengers Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi at the Surat International Airport tendered his statement voluntarily under Section 108 of Customs Act, 1962 and Statement recorded under Section 108 of Customs Act, 1962 has evidentiary value under the provision of law. For that, I relied upon the judgments as under:-

- Assistant Collector of Central Excise, Rajamundry Vs. Duncan Agro India Ltd reported in 2000 (120) E.L.T 280 (SC) wherein it was held that “Statement recorded by a Customs Officer under Section 108 is valid evidence”
- In 1996 (83) E.L.T 258 (SC) in case of Shri Naresh J Sukhwani V. Union of India wherein it was held that “It must be remembered that the statement before the Customs official is not a statement recorded under Section 161 of the Criminal Procedure Code 1973. Therefore, it is material piece of evidence collected by Customs Official under Section 108 of the Customs Act, 1962”
- There is no law which forbids acceptance of voluntary and true admissible statement if the same is later retracted on bald assertion of threat and coercion as held by Hon'ble Supreme Court in case of K.I Pavunny Vs. Assistant Collector (HQ), Central Excise Cochin (1997) 3 SSC 721.
- Hon'ble High Court of Mumbai in FERA Appeal No. 44 of 2007 in case of Kantilal M Jhala Vs. Union of India, held that “Confessional Statement corroborated by the Seized documents admissible even if retracted.”

17. I find that the Panchnama has clearly drawn out the fact that on the basis of passenger profiling, Customs Officers intercepted two international passenger named Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi, suspected to be carrying some high value dutiable/prohibited

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goods, arrived at Surat International Airport on 11.06.2025 from Dubai via Indigo Flight No. 6E-1508. Upon physical search of the baggage of the passengers, electronic items viz, 04 iPhones 16 Pro Max and 02 iPad Pro 13", 50 nos. of apple watches, 50 straps and 50 charging cables having total Market value of Rs. 24,74,400/-, were recovered from baggage of the passengers. Thereafter, the officers placed the above said goods i.e. electronic items, under seizure under Section 110 of the Customs Act 1962 vide Seizure order dated 11.06.2025 under Panchnama dated 11.06.2025, on the reasonable belief that the goods carried by passenger without making any declaration of the goods to the Customs, appeared to be "smuggled goods" as defined under Section 2(39) of Customs Act, 1962 and therefore were liable for confiscation under the Act ibid. I find that the passengers had neither questioned the manner of the panchnama proceedings at the material time nor contested the facts detailed in the panchnama in the course of recording of their respective statement. Every procedure conducted during the recording of panchnama by the officers was well documented and made in the presence of the panchas as well as the passengers. Moreover, in their respective statements, the passengers clearly admitted that the electronic items viz. Apple I-Phone, I-Pad/Tablet, Apple Watches were not purchased by them and someone at Dubai Airport handed over the items to them and asked to further handover the same to a person named Shri Hirenbhai having Mobile Number 9574448670 and for the said work they would receive an amount of 10,000/- each. They have clearly admitted that they have no purchase bill of the electronic items and they have nothing to do with the electronic items as they had just carried the same for the monetary benefit.

18. It is seen that for the purpose of customs clearance for 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 both passengers had not filed the baggage declaration form and had not declared the said electronic items which were in their possession, as envisaged under Section 77 of the Act read with the Baggage Rules and

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Regulation 3 of Customs Baggage Declaration Regulations, 2013 and they were tried to exit through Green Channel which shows that they were not inclined to declare the said electronic items in commercial quantity and trying to evade the payment of eligible customs duty with intent to remove the said items clandestinely. 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. From the above definition and conditions prescribed, I find that none of the passenger was not fall under the ambit of "eligible passenger". I find that the passengers had not declared the electronic items before customs authority. I also observed that the import were for non-bonafide purposes. Therefore, the said improperly imported items having total Market Value of Rs. 24,74,400/- concealed by them, without declaring to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passengers have thus contravened the Foreign Trade Policy 2015-20, as amended 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, I also refer to Boards instructions issued vide F.No.495/6/97-Cus.VI dated 6-5-96 and reiterated in letter F.No.495/19/99-Cus.VI dated 11.4.2000 wherein it was clearly stated that the import of goods (Electronic Items viz. 4 iPhones 16Pro Max, 50 Apple Watches and 02 I-Pad/Tablets in the instant case) in commercial quantities would not be permissible within the scope of the Baggage Rules, **even on payment of duty**. From the above findings and guidelines, it is crystal clear that the passengers named Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi does not fall under the ambit of "eligible passenger" to bring the said items in their baggage.

19. In fact, in their respective voluntarily statements, Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi have admitted that they had

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kept the said electronic items viz. Apple I-Phone, I-Pad/Tablet, Apple Watches concealed in their baggage and not declared the same on their arrival before the Customs with an intent to clear them illicitly and evade payment of Customs duty and thereby, violated provisions of Customs Act, the Baggage Rules, the Foreign Trade (Development Regulations) Act, 1992, the Foreign Trade (Development & Regulations) Rules, 1993 and the Foreign Trade Policy 2015-2020. It is clear case of non-declaration with an intent to smuggle the said electronic items viz. Apple I-Phone, I-Pad/Tablet, Apple Watches. Accordingly, there is sufficient evidence to say that, the passengers had kept the said electronic items viz. Apple I-Phone, I-Pad/Tablet, Apple Watches which were in their possession and failed to declare the same before the Customs Authorities on their arrival at Surat International Airport, Surat. The case of smuggling of said electronic items viz. Apple I-Phone, I-Pad/Tablet, Apple Watches which were recovered from the possession of and which were kept undeclared with an intent to smuggle the same and in order to evade payment of Customs duty is conclusively proved. Thus, it is proved that passenger violated Section 77, Section 79 of the Customs Act, 1962 for import/ smuggling of said 4 iPhones 16Pro Max, 50 Apple Watches and 02 I-Pad/Tablets which were not for bonafide use and thereby violated Rule 11 of the Foreign Trade Regulation Rules 1993, and para 2.26 of the Foreign Trade Policy 2015-20.

20. As per the provision of section 123 of the Customs Act, 1962, the burden of proving that they are not smuggled goods, in case of goods which have been seized under this Act under the reasonable belief that they are smuggled goods, lies on the person from whose possession such seizure has been made or the person other than person from whose possession the goods were seized who claims himself as owner of the seized goods. I find that in the instant case, the seized goods which were brought into India without declaring the same to Customs authorities have lost its status as bonafide imported goods and have assumed the status of smuggled goods, thereby rendering 'the I-Phones, I-Pads and Apple Watches' liable for confiscation under Section 111 of the Customs Act, 1962 read with Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992. As per section 2(39) of the Customs Act, 1962 non-declaration of goods is an act of smuggling. As per section 2(33) of Customs Act 1962 non fulfilment of any conditions would bring the goods under prohibition. I find that the act of both passengers, is in clear violation of the provisions of the Customs Act, 1962 as the goods have been imported in contravention of the conditions prescribed in the said Act and Notifications issued there under, and

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also in violation of the provisions of the Foreign Trade Policy 2023. Accordingly, the electronic items are liable for confiscation under Section 111(d) of the Customs Act, 1962 read with Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992.

I find that the passengers have attempted to smuggle 'the I-Phone, Apple Watches and I-Pads' without giving a declaration to Customs under Section 77 of the Customs Act, 1962 and without following the conditions prescribed in the said Act and in violation of the provisions of the Foreign Trade Policy 2023, with an intent to evade payment of customs duty, thus making them liable for confiscation under 111(l) and 111(m) of the Customs Act, 1962 read with Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992.

21. It is, therefore, established that by their acts of contravention, the passenger noticees, namely Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi, have rendered the seized goods, viz. 04 iPhones 16 Pro Max, 50 Apple Watches (along with charging cables and watch straps), and 02 iPads/tablets, having a total value of ₹24,74,400/-, liable for confiscation. The said goods were seized vide Seizure Memo/Order under Panchnama proceedings dated 11.06.2025 and are liable for confiscation under the provisions of Sections 111(d), 111(i), 111(j), and 111(l) of the Customs Act, 1962.

It is observed that the passengers adopted the modus operandi of placing the impugned electronic items in their baggage, thereby demonstrating full knowledge that the import of such goods in commercial quantity was offending in nature. It is evident that they knowingly carried the said goods and intentionally failed to declare the same upon their arrival at the airport, with the intent to remove the goods clandestinely and evade payment of applicable Customs duty.

I further find that both passengers, in their respective statements as well as during the personal hearing, categorically admitted that they were merely carriers of the impugned goods. They admitted that they had neither purchased

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the said electronic items nor were in possession of any purchase invoices. They also admitted that they had carried the said goods for monetary gain.

Thus, it is evident that the passengers concerned themselves with carrying, keeping, concealing, and dealing with the impugned goods in a manner which they knew or had reason to believe rendered the goods liable for confiscation under the Customs Act, 1962. Accordingly, it is proved beyond doubt that the passenger noticees have committed offences of the nature described under Section 112 of the Customs Act, 1962, thereby rendering themselves liable for imposition of penalty under the said section.

22. In regard to imposition of penalty under Section 112 of Customs Act, 1962, I find that in the instant case, that the principle of mens-rea on behalf of passengers named Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi is established and clearly showed that the passengers were not inclined to declare the same and they want to clear the electronic items having Market Value of Rs. 24,74,400/- clandestinely, to evade the payment of applicable duty. Accordingly, on deciding the penalty in the instant case, I also take into consideration the observations of Hon'ble Apex Court laid down in the judgment of M/s. Hindustan Steel Ltd Vs. State of Orissa; wherein the Hon'ble Apex Court observed that "The discretion to impose a penalty must be exercised judicially. A penalty will ordinarily be imposed in case where the party acts deliberately in defiance of law, or is guilty of contumacious or dishonest conduct or act in conscious disregard of its obligation; but not in cases where there is technical or venial breach of the provisions of Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the Statute." In the instant case, the passengers were attempting to evade the Customs Duty by not declaring the electronic items viz. I-Phones, Apple Watches and I-Pads in commercial quantity. Hence, the identity of the good is not established and non-declaration at the time of import is considered as an act of omission on their part. I further find that the passengers Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi had involved themselves and abetted the act of smuggling of the said item, carried by them.

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Both the passengers namely Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi had agreed and admitted in their respective statements that they travelled from Dubai to Surat with the said electronic items concealed in their baggage. Despite their knowledge and belief that the items carried by them in commercial quantity above the prescribed limit is an offence under the provisions of the Customs Act, 1962 and the Regulations made under it, the passengers attempted to smuggle the said items, by concealment. Thus, it is evident that the passengers named Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi have concerned themselves with carrying, removing, keeping, concealing and dealing with the goods which they knew very well and has reason to believe that the same were liable for confiscation under Section 111 of the Customs Act, 1962. Accordingly, I find that the noticee Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi are liable for the penalty under Section 112 of the Customs Act, 1962 and I hold accordingly.

23. Now, I take up the matter regarding involvement of Shri Rafaliya Hirenkumar Dhanjibhai in the smuggling of the said electronic items viz. Apple Watches, I-Phones and I-Pads and whether he is liable for penalty under Section 112 and Section 117 of Customs Act, 1962.

23.1 I find that the panchnama dated 11.06.2025 clearly established the recovery of 50 Apple Wathces, 04 Apple I-Phones (16 Pro Max) and 02 I-Pad at the Surat International Airport by the officers of Customs from the passengers Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi who were arrived from Dubai through Indigo Flight bearing No. 6E-1508. Further, I find that in their voluntary statements, both the passengers admitted that the said recovered items were not belong to them and were handed over to them by an unknown person at Dubai Airport to further handover the same to Shri Hirenbhai having Mobile No. 9574448670. On the basis of the facts narrated

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by the passengers, statement of Shri Rafaliya Hirenkumar Dhanjibhai was recorded on 12.06.2025 wherein he admitted that all the 04 iPhones 16 Pro Max and 02 iPad Pro 13", which were found/recovered from the bags of Ms. Amadavadi Manishaben Babubhai (02 iphones and 01 Ipad) and Ms. Jadav Yogini Manishbhai(02 iphones and 01 Ipad) at Surat International Airport and were seized under panchnama dated 11.06.2025, belonged to him and were for his personal use and his family members.

23.2 Further, in his statement, Shri Hirenkumar Dhanjibhai Rafaliya stated that the 50 Apple Watches along with 50 watch straps and 50 charging cables, which were recovered from Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi and seized under Panchnama dated 11.06.2025, belonged to his friend, namely Shri Jileshbhai, having mobile number 9879315014, who is engaged in the business of mobile repairing and is stated to be residing in the Satellite area of Ahmedabad.

He further admitted that he was aware that the import of mobile phones, watches, iPads, and other electronic items in commercial quantity without payment of Customs duty constitutes an offence under the Customs Act, 1962. He also stated that he was conscious of the legal consequences prescribed under the Customs law and expressed his willingness to pay the applicable Customs duty in respect of 04 iPhones 16 Pro Max and 02 iPad Pro (13"), which he claimed as belonging to him.

23.3 I further find that Shri Hirenkumar Dhanjibhai Rafaliya, in his subsequent statement dated 07.07.2025, claimed ownership of 50 Apple Watches along with 50 watch straps and 50 charging cables. He stated that at the time of recording of his earlier statement dated 12.06.2025, he was under shock and was unable to comprehend how to deal with the situation and, out of fear, he mentioned a random name, namely Shri Jileshbhai, and provided an incorrect number. He admitted that by giving a false statement earlier, he had committed a mistake.

He further stated that the seized items, namely 50 Apple Watches (without straps), 50 watch straps, 50 charging cables, 04 iPhones 16 Pro Max, and 02 iPad Pro (13"), which were recovered from the baggage of Ms. Manishaben Babubhai Amdavadi and Ms.

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Yogini Manishbhai Jadav upon their arrival at Surat International Airport from Dubai and seized under Panchnama dated 11.06.2025, belonged exclusively to him.

From the records available in the form of statements and the Panchnama, I find that Shri Hirenkumar Dhanjibhai Rafaliya has not retracted his statements dated 12.06.2025 and 07.07.2025, both recorded under Section 108 of the Customs Act, 1962. It is well settled that a statement recorded under Section 108 of the Customs Act, 1962 has evidentiary value under law.

24. From the voluntary statements of both passengers and the statement of Shri Hirenkumar Rafaliya, it is evident that Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi were merely carrier passengers who abetted the smuggling of electronic items for monetary gain. From the records available, it is observed that the concealment of the electronic items by the passengers was premeditated and executed in a clever manner. They were not inclined to declare the goods before the Customs authorities for clearance upon payment of applicable Customs duty.

During the personal hearing, Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi admitted that they were not the owners of the goods and stated that the goods belonged to Shri Hirenbai Rafaliya. The same ownership was also claimed by Shri Hirenbai Rafaliya in his statement as well as during the personal hearing, wherein he submitted copies of invoices to support his claim.

However, upon scrutiny of the invoices submitted by Shri Hirenbai Rafaliya, it is noticed that the descriptions mentioned therein are handwritten and several crucial details are missing. In one invoice, the name of the buyer is not mentioned, while in another invoice, the buyer is mentioned as Shri Jayesh. Further, the invoices do not bear the authorized signature of the seller, nor do they contain any counter-signature of the purchaser. Apart from the name of the purchaser, no complete details of the buyer are provided, and even the name mentioned pertains to another individual. Therefore, the invoices submitted do not appear to be original or genuine.

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Further, it is noted that as per paragraph 2.20 of the Foreign Trade Policy (FTP), bona fide household goods and personal effects may be imported as part of a passenger's baggage, subject to the limits, terms, and conditions prescribed under the Baggage Rules, 2016, notified by the Ministry of Finance. Moreover, in terms of EXIM Code 98030000 under the ITC (HS) Classification of Export and Import Items, 2009–2014 (as amended), the import of all dutiable articles by a passenger in his baggage is categorized as "Restricted" and is subject to the fulfillment of conditions imposed under the Customs Act, 1962 and the Baggage Rules, 2016.

From the above findings, it is concluded that Shri Hirenbai Rafaliya, in connivance with the co-noticees and the carrier passengers, knowingly engaged in carrying, removing, keeping, concealing, and delivering smuggled electronic items into India. These activities were undertaken without the knowledge of the Customs authorities, without proper declaration, and without payment of applicable Customs duty, solely for monetary gain.

Accordingly, it is found and held that Shri Hirenbai Rafaliya was actively involved in and systematically managed the smuggling of electronic items in commercial quantity into India for personal enrichment. Therefore, the acts of omission and commission on his part have rendered the said goods liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.

Thus, it is evident that the noticee, Shri Hirenbai Rafaliya, concerned himself with carrying, removing, keeping, concealing, and dealing with the smuggled goods, knowing fully well and having reason to believe that the same were liable for confiscation under Section 111 of the Customs Act, 1962. Consequently, I find that the noticee Shri Hirenbai Rafaliya is liable for penal action under Section 112 of the Customs Act, 1962.

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, harbouring, keeping, concealing, selling or*

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purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under [section 111](#),

From the above, I find that bringing into India goods which contravene the provisions of Customs Act and omitting to declare the same under Section 77 of the Customs Act, 1962 are clearly covered under *“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” and covered under Section 112(a) of the Customs Act, 1962* and *Carrying/ dealing with smuggled goods in concealed manner is clearly covered under Section 112(b) of the Customs Act, 1962*. Therefore, I find that the noticee Shri Hirenbai Rafaliya is liable for the penalty under Section 112(b) of the Customs Act, 1962 and I hold accordingly.

25. I find that Shri Hirenkumar Dhanjibhai Rafaliya, vide email dated 21.06.2025, has requested waiver of issuance of the Show Cause Notice and has expressed his willingness to pay the applicable Customs duty, fine, and penalty.

In view of the foregoing discussion and findings recorded in the preceding paragraphs, I hold that the goods, namely iPhones, iPads, and Apple Watches, are liable for confiscation under Section 111 of the Customs Act, 1962. I observe that at the time of interception, the noticees were not in possession of any purchase invoices. Further, the invoices submitted subsequently at the time of requesting waiver of SCN contain particulars that are contradictory to the facts narrated in their respective statements.

Additionally, it is noticed that the invoices do not contain specific details or descriptions of the iPhones, iPads, or Apple Watches, which raises serious doubts regarding their genuineness. Moreover, no certificate has been issued by the seller certifying that the Apple Watches were second-hand or pre-owned. Therefore, the invoice values cannot be accepted for the purpose of determination of assessable value.

It is further observed that none of the noticees have retracted their statements or raised any objection to the value adopted by the Customs officers, which was derived from the official Apple website. On the contrary, they have, in principle, admitted the value so

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determined and expressed their willingness to pay the applicable duty along with fine and penalty.

In view of the above, I hold that the transaction value declared in the submitted invoices for the Apple Watches and iPhones is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Accordingly, I confirm the value determined by the Customs officers as recorded in the Panchnama dated 11.06.2025, in terms of the Customs Valuation Rules, 2007.

26. Once the seized goods are held to be liable for confiscation, the next question before me to decide is whether to allow the release of the impugned goods on Redemption Fine or order for absolute confiscation of the same. The provisions related to redemption of confiscated goods are stipulated in Section 125 of the Customs Act, 1962; sub-section (1) of the said section 125 says that

"Option to pay fine in lieu of confiscation. - (1) whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession, or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit. It is, amply clear from the said Section that, where the confiscated goods are not prohibited for import or export, the Adjudicating Authority is under obligation to release the same. However, in those cases where the confiscated goods are prohibited for import or export, discretion has been vested in the Adjudicating Authority to decide the issue on the basis of the facts and circumstances involved.

26.1 A plain reading of the section 125 shows that the Adjudicating Authority is bound to give an option of redemption when goods are not subjected to any prohibition. There is no bar on the Adjudicating Authority allowing redemption of prohibited goods on merit. This exercise of discretion will depend on the

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nature of the goods and the nature of the prohibition. For instance, spurious drugs, arms, ammunition, hazardous goods, contaminated flora or fauna, food which does not meet the food safety standards, etc. are harmful to the society if allowed to find their way into the domestic market. On the other hand, release of certain goods on redemption fine, even though the same becomes prohibited as conditions of import have not been satisfied, may not be harmful to the society at large. 'Electronic items viz. I-Phones, Apple Watches and I-Pads' are not prohibited items and there are no restrictions/conditions on the importation of said items; from the above cited legal provisions, it is construed that section 125 of Customs Act, 1962 provides that in case of goods other than prohibited goods, the adjudicating authority has to give an option of redemption of the goods on fine in lieu of confiscation and in this way the adjudicating authority shall allow redemption of the confiscated goods. Accordingly, 'electronic items viz. I-Phones, Apple Watches and I-Pads' may be considered for redemption.

26.2 I find that in the written waiver request submitted by the noticees wherein two passengers from whose possession the said electronic items recovered has clearly deny the ownership on the said items and mentioned that the said goods were belong to Shri Hirenbai Rafaliya. Also, Shri Hirenbai Rafaliya claimed the ownership on the said items and requested for waiver of SCN and ready to pay the applicable duty, fine and penalty in lieu of release of said electronic items. I find that this issue of re-demption has travelled through various appellate for a and there is a catena of judgments, over a period of time, of the Hon'ble Courts and other fora which have been categorical in the view that grant of the option of redemption under Section 125 of the Customs Act, 1962 can be exercised in the interest of justice. I find that in the following cases, Hon'ble Supreme Courts, High Courts, the appellate fora allowed redemption of seized goods;

- i Sapna Sanjeev Kohli vs. Commissioner – 2010(253) E.L.T.A52(S.C.).*
- ii Union of India vs. Dhanak M Ramji – 2010(252) E. L. T. A102(S.C.)*
- iii Shaikh Jamal Basha Vs. G.O.I. – 1997(91) E. L. T. 277(A. P.)*
- iv Commissioner of Cust. & C. Ex. Nagpir-I Vs. Mohd. Ashraf Armar – 2019(369) E. L. T. 1654 (Tri. Mumbai)*

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- v *Shri R. P. Sharma, Additional Secretary in RE Ashok Kumar Verma – 2019(369) E. L. T. 1677 (G. O. I.)*
- vi *Suresh Bhosle Vs. Commissioner of Customs (Rev.) Kolkatta – 2009(246)E. L. T. 77(Cal.)*
- vii *T. Elavarasan Versus Commissioner Of Customs (Airport), Chennai reported at 2011 (266) E.L.T. 167 (Mad.)*
- viii *The Hon'ble High Court of Judicature at Madras, in the judgment in the case of Shaik Mastani Bi vs. Principal Commissioner of Customs, Chennai- 1 [2017(345) E.L.T. 201 (Mad)] upheld the order of the Appellate Authority allowing re-export of gold on payment of redemption fine.*
- ix *The Hon'ble High Court of Kerala at Ernakulam in the case of R. Mohandas vs. Commissioner of Cochin [2016(336) E.L.T, 399 (Ker.)] has, observed at Para 8 that "The intention of Section 125 is that, after adjudication, the Customs Authority is bound to release the goods to any such person from whom such custody has been seized.."*
- x. *Also, in the case of Union of India vs Dhanak M Ramji [2010(252)E.L.T. A102(S.C)], the Hon'ble Apex Court vide its judgement dated 08.03.2010 upheld the decision of the Hon'ble High Court of Judicature at Bombay [2009(248) E.L.T. 127 (Bom)], and approved redemption of absolutely confiscated goods to the passenger.*
- xi. *The High Court of Delhi at New Delhi in a judgement passed in the matter of NIDHI KAPOOR v/s PRINCIPAL COMMISSIONER AND ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA & ORS, in W.P.(C) 8902/2021 dated 21.08.2023 where in it was observed that "The Court holds that an infraction of a condition for import of goods would also fall within the ambit of Section 2(33) of the Act and thus their redemption and release would become subject to the discretionary power of the Adjudging Officer. For reasons afores-noted, the Court finds no illegality in the individual orders passed by the Adjudging Officer and which were impugned in these writ petitions".*

26.3 I find that when there are judgements favouring redemption, there are contra judgement which provide for absolute confiscation of seized goods attempted to be smuggled into India as follows;

- i. *Abdul Razak Vs., U. O. I. – 2012(275)E. L. T. 300 (Ker.) maintained by Hon'ble Supreme Court – 2017(350) E. L. T. A173(SC)*

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27. I find that, the option to redemption has been granted and absolute confiscation is set-a-side vide order No. 12/2021-CUS(WZ)/ASAR dated 18.01.2021 by the Revision authority, GOI issued under F. No: 371/44/B/2015-RA/785 dated 29.01.2021. Similar view was taken by Revision Authority vide Order No. 287/2022-CUS(WZ)/ASAR/Mumbai dated 10.10.2022; Order No. 245/2021- CUS(WZ)/ASAR dated 29.09.2021 issued under F. No: 371/44/B/15-RA/2020 dated 06.10.2021 and Order No: 314/2022-Cus(WZ)/ASAR/Mumbai dated 31.10.2022 issued from F. No: 371/273/B/WZ/2018 dated 03.11.2022. Further, the above mentioned 3 orders of RA has been accepted by the department.

29. In the instant case, both the noticees, namely Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi, failed to declare the electronic items as mandated under Section 77 of the Customs Act, 1962. Accordingly, the said goods are liable for confiscation. However, it is observed that there was no ingenious or deliberate concealment on the part of the noticees, as the electronic items were kept in their baggage and were detected by the Customs officers during X-ray scanning.

Further, it is noted that Shri Hirenbhai Rafaliya has claimed ownership of the said goods. It is also observed that there are no allegations on record to suggest that Ms. Yogini Manishbhai Jadav, Ms. Manishaben Babubhai Amdavadi, or Shri Hirenbhai Rafaliya are habitual offenders or that they were previously involved in similar offences.

Therefore, in the absence of any aggravating factors and in view of the facts and circumstances of the case, I hold that, in terms of Section 125 of the Customs Act, 1962, the option to pay fine in lieu of confiscation cannot be denied to the passenger.

30. I also find that in Order No. 345/2022-CUS(WZ)/ASRA/ MUMBAI dated 25.11.2022, in the case of Mrs. Manju Tahelani Vs. Principal Commissioner of Customs, Ahmedabad, passed by the Revision Authority, Government of India, Mumbai in which it was held in para 13 that –

“In the instant case, the quantum of gold under import is small and is not of commercial quantity. The impugned gold jewellery had been worn by the applicant on her person and Government observes that sometimes

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passengers resort to such methods to keep their valuables/ precious possessions safe. There are no allegations that the applicant is habitual offender and was involved in similar offence earlier. The fact of the case indicate that it is a case of non-declaration of gold, rather than a case of smuggling of commercial consideration."

31. I also find that in Order No. 245/2021-CUS(WZ)/ASAR/MUMBAl dated 29.09.2021 in case of Shri Memon Anjum, the Revisionary Authority set aside the order of absolute confiscation. The Revisionary Authority in Para 14 observed as under:

"Government notes that there is no past history of such offence/violation by the applicant. The part of impugned gold jewellery was concealed but this at times is resorted to by travellers with a view to keep the precious goods secure and safe. The quantity/type of gold being in form of gold chain and 3 rings is jewellery and is not commercial in nature. Under the circumstance, the Government opines that the order of absolute confiscation in the impugned case is in excess and unjustified. The order of the Appellate authority is therefore liable to be set aside and the goods are liable to be allowed redemption on suitable redemption fine and penalty."

32. I further find that the Hon'ble High Court of Delhi in a recent judgement dated 21.08.2023 in the case of Nidhi Kapoor and others, in para 156 of its order observed that –

"The Court holds that an infraction of a condition for import of goods would also fall within the ambit of Section 2(33) of the Act and thus their redemption and release would become subject to the discretionary power of the Adjudicating Officer. For reasons aforesaid, the Court finds no illegality in the individual orders passed by the Adjudicating Officer and which were impugned in these writ petitions."

33. In view of the foregoing discussions and findings, I exercise my discretion to allow an option for redemption of the impugned seized electronic items, namely 04 iPhones (Model 16 Pro Max), 50 Apple Watches, and 02 iPads/tablets, on payment of redemption fine as provided under Section 125 of the Customs Act, 1962. I am of the considered view that absolute confiscation of the said goods in the present case would be harsh and contrary to the spirit of the extant legal provisions.

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Further, Circular No. 69/2001-Cus., dated 22.02.2001, stipulates that redemption fine and personal penalty should be fixed in such a manner that they not only wipe out the margin of profit but also act as a strong deterrent against repeat offences. Although the exact margin of profit cannot be ascertained in the instant case, the market value of the seized goods has been determined by taking into account the best possible prices available on online portals. Accordingly, the total market value of 04 iPhones (Model 16 Pro Max), 50 Apple Watches, and 02 iPads/tablets is assessed at ₹24,74,400/-.

Therefore, considering the prevailing market prices and the facts and circumstances of the case, I hold that imposition of appropriate redemption fine along with penalty would meet the ends of justice. Accordingly, in exercise of the powers conferred upon me as the Adjudicating Authority, I hereby allow redemption of the seized goods to Shri Hirenbai Dhanjibhai Rafaliya, who has claimed ownership of the said goods, on payment of the applicable redemption fine, penalty, Customs duty, and interest, as applicable.

34. I find that the noticees, Ms. Yogini Manishbhai Jadav and Ms. Manishaben Babubhai Amdavadi, walked through the Customs Green Channel without making a proper declaration regarding the quantity and value of the electronic items in their possession, as mandated under Section 77 of the Customs Act, 1962. They failed to comply with the conditions prescribed under the said Act and thereby violated the provisions of the Foreign Trade Policy, 2015–20, with the intent to avoid detection by the Customs authorities and evade payment of applicable Customs duty.

In their respective voluntary statements dated 11.06.2025, both noticees admitted that they did not declare the impugned goods as they intended to clear the same illicitly and evade Customs duty. Further, Shri Hirenbai Rafaliya, who has claimed ownership of the seized goods, was found to be involved in the illegal importation of electronic goods in commercial quantity, in connivance with an unknown person based in Dubai and with the assistance of

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carrier passengers. By such acts, he contravened the provisions of the Customs Act, 1962, thereby rendering the said electronic goods liable for confiscation.

Thus, it is evident that both passenger noticees, along with Shri Hirenbai Rafaliya, actively involved themselves in carrying, removing, keeping, and dealing with restricted goods, namely iPhones, Apple Watches, and iPads, which they knew or had reason to believe were liable for confiscation under Section 111 of the Customs Act, 1962.

In view of the aforesaid acts of commission and omission, I hold that the noticees have rendered themselves liable for imposition of penalty under Section 112(b) of the Customs Act, 1962. I hold accordingly.

34.1 Regarding the imposition of penalty under Section 117 of the Customs Act, 1962 upon Shri Hirenbai Dhanjibhai Rafaliya, I observe that Section 117 of the Customs Act, 1962 provides for imposition of penalty on any person who contravenes any provision of the said Act, abets any such contravention, or fails to comply with any provision of the Act with which it was his duty to comply, in cases where no express penalty is provided elsewhere for such contravention or failure. The said section prescribes a penalty not exceeding ₹4,00,000/-. It is noted that the maximum penalty amount under Section 117 was enhanced from ₹1,00,000/- to ₹4,00,000/- with effect from 01.08.2019.

From the detailed discussions in the preceding paragraphs, the statements recorded, and the Panchnama drawn, I find that Shri Hirenbai Dhanjibhai Rafaliya knowingly and intentionally provided false information regarding the ownership of 50 Apple Watches in his statement dated 12.06.2025. Further, he failed to discharge the responsibilities cast upon him under the provisions of the Customs Act, 1962.

Accordingly, I hold that this is a fit case for imposition of penalty under Section 117 of the Customs Act, 1962 upon the noticee, Shri Hirenbai Dhanjibhai Rafaliya.

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35. Accordingly, in the exercise of the powers vested in me as the Adjudicating Authority, I hereby issue the following order:

ORDER

- (i) I hereby reject the value of invoice as submitted bearing no. INV038007 dated 10.06.2025 for 50 watches and invoice as submitted bearing no. 09906 dated 10.06.2025 for 02 I-Phone (16 Pro Max), under Rule 12 of the Customs Valuation (Determination of Value of imported Goods) Rules. 2007 and order redetermination of value as Rs. 6,99,600/- for 04 I-Phones (16 Pro Max), Rs. 3,79,800/- for 02 I-Pad Pro (Grey and Silver Colour -13" (M4) 1TB (Model No. MVXX3LL/A (Sr no. J5D2CWRT94 and FYJFP4CQFM) and redetermination of 50 Apple watches at Rs. 13,95,000/- under Rule 9 of the Customs Valuation (Determination of Value of imported Goods) Rules, 2007;
- (ii) I order confiscation of **50 no. of apple watches along 50 watch straps and 50 charging cables, 02 iPhones 16 Pro Max and 01 iPad Pro 13"**, valued at **Rs. 19,34,700/-** (Rupees Nineteen Lakh Thirty-Four Thousand and Seven Hundred only) seized from the possession of **Ms. Yogini Manishbhai Jadav** under Section 111(d), 111(i) 111(j) and 111(m) of the Customs Act,1962.
- (iii) I order confiscation of **02 iPhones 16 Pro Max and 01 iPad Pro 13"** valued at **Rs. 5,39,700/-** (Rupees Five Lakh Thirty-Nine Thousand and Seven Hundred only) seized from the possession of **Ms. Manishaben Babubhai Amdavadi** under Section 111(d), 111(i),111(j) and 111(m) of the Customs Act,1962
- (iv) However, I give an option to **Mr. Rafaliya Hirenkumar Dhanjibhai, who claims the ownership** to redeem the impugned 50 no. of apple watches along 50 watch straps and 50 charging cables, 02 iPhones 16 Pro Max and 01 iPad Pro 13", on payment of a **redemption fine of Rs. 1,90,000** under Section 125(1) of the Customs Act, 1962. In addition to redemption fine, the noticee Shri Hirenbhai Rafaliya who claims the ownership of the goods would also be liable for payment of applicable Customs duty along with other applicable charges if any, in terms of Section 125(2) of the Customs Act, 1962. In terms of Section 125(3), in case the redemption fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of the order, such option for redemption shall become void, unless an appeal against the order is pending.

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- (v) However, I give an option to **Mr. Rafaliya Hirenkumar Dhanjibhai who claims the ownership** to redeem the impugned 02 iPhones 16 Pro Max and 01 iPad Pro 13" on payment of a **redemption fine of Rs. 50,000/-** under Section 125(1) of the Customs Act, 1962. In addition to redemption fine, the noticee Shri Hirenbhai Rafaliya who claims the ownership of the goods would also be liable for payment of applicable Customs duty along with other applicable charges if any, in terms of Section 125(2) of the Customs Act, 1962. In terms of Section 125(3), in case the redemption fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of the order, such option for redemption shall become void, unless an appeal against the order is pending.
- (vi) I impose a penalty of **Rs. 1,00,000/-** on Ms. Yogini Manishbhai Jadav under the provisions of Section 112(b) of the Customs Act 1962, in respect of goods mentioned at (ii) above.
- (vii) I impose a penalty of **Rs. 50,000/- on** Ms. Manishaben Babubhai Amdavadi under the provisions of Section 112(b) of the Customs Act 1962, in respect of goods mentioned at (iii) above.
- (viii) I impose a penalty of **Rs. 2,50,000/- on** Mr. Rafaliya Hirenkumar Dhanjibhai under the provisions of Section 112(b) of the Customs Act 1962, in respect of goods mentioned at (ii and iii) above.
- (ix) I impose a penalty of **Rs. 50,000/- on** Mr. Rafaliya Hirenkumar Dhanjibhai under the provisions of Section 117 of the Customs Act 1962.

36. This order is issued without prejudice to any other action that may be taken against the passengers under the provisions of the Customs Act, 1962 as amended or rules made thereunder or under any law for the time being in force.

(Shree Ram Vishnoi)
Additional Commissioner,
Customs, Ahmedabad

BY SPEED POST AD/E.MAIL/WEBSITE

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Date: 24.12.2025

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To,

Ms. Yogini Manishbhai Jadav,

200, Railway Station, Rankuwa, Tal. Chikhli,
Navsari, Pin : 396560, Gujarat

Ms. Manishaben Babubhai Amdavadi,

Desaiwad, Jantachowk, Khergam, Tal. Chikhli,
Navsari, Pin : 396040, Gujarat

Shri Rafaliya Hirenkumar Dhanjibhai,

Matrushakti society, Nr. Rachna society,
Punagam, Surat City, Surat – 395010

Copy to:

1. The Principal Commissioner of Customs, Ahmedabad. (Kind Attn: RRA Section).
2. The Deputy/Assistant Commissioner of Customs (TRC), Ahmedabad.
3. The Superintendent (Recovery)/(Warehouse), Customs, Surat International Airport, Surat.
4. The System In-Charge, Customs, H.Q., Ahmedabad for uploading on the official website (via post and email)
5. Guard File