



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्कभवन”, पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.
दूरभाष: (079) 2754 4630 E-mail: cus-ahmd-adj@gov.in, फैक्स: (079) 2754 2343

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PREAMBLE

A	फाइल संख्या/ File No.	:	VIII/10-192/SVPIA-D/O&A/HQ/2024-25
B	कारणबताओनोटिससंख्या-तारीख / Show Cause Notice No. and Date	:	VIII/10-192/SVPIA-D/O&A/HQ/2024-25 dated: 22.11.2024
C	मूलआदेशसंख्या/ Order-In-Original No.	:	289/ADC/SRV/O&A/2024-25
D	आदेशतिथि/ Date of Order-In-Original	:	21.03.2025
E	जारीकरनेकीतारीख/ Date of Issue	:	21.03.2025
F	द्वारापारित/ Passed By	:	Shree Ram Vishnoi, Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Passenger	:	Shri Juned Rafiqbhai Ghasletwala, S/o Shri Rafiqbhai Ghasletwala 2225 Tangarwad, Opp. Pagathiya Jamalpur, Ahmedabad, Gujarat - 380001
(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 मंजिल, हुड़को 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 डचूटी 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: -

Intelligence passed on by the Directorate of Revenue Intelligence, Ahmedabad (hereinafter referred to as "DRI") indicated that one passenger namely Shri Juned Rafiqbhai Ghasletwala S/o Shri

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Rafiqbhai Ghasletwala, holder of an Indian Passport No. X6898670, having DOB: 20/07/1997 and resident of " 2225, Tangarwad, Opp. Pagathiya, Jamalpur, Ahmedabad, Gujarat - 380001 would be arriving at Sardar Vallabhbhai Patel International Airport (SVPIA), Ahmedabad from Dubai (United Arab Emirates) by Spice Jet Flight No. SG 16 (Seat No. 8C) on 07-08/06/2024 and suspected to be carrying restricted/prohibited/ contraband/dutiable goods and that the same would be attempted to be smuggled into the country.

2. Whereas, acting on the aforesaid intelligence, the officers of DRI, Ahmedabad Zonal Unit (AZU), Ahmedabad and officers of Customs, Air Intelligence Unit (AIU), SVPIA, Ahmedabad identified the said passenger from his passport and intercepted him along with his checked-in baggage when he was about to exit through the green channel for personal search and examination of his baggage under Panchnama proceedings dated 07-08/06/2024 in presence of two independent Panchas/witnesses. The passenger was asked as to whether he was carrying any dutiable/ restricted/ prohibited goods and whether he wished to declare before Customs Authorities, in reply the passenger Mr. Juned Rafiqbhai Ghasletwala denied and informed that he had nothing to declare as he was not carrying any dutiable goods with him. He was subject to be checked in the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, he was asked as to whether he wanted to be checked in front of executive magistrate or Superintendent of Customs, in reply the said passenger gave his consent to be searched in front of the Superintendent of Customs. Thereafter, the passenger Mr. Juned Rafiqbhai Ghasletwala was asked to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building of Airport, after removing all metallic objects from his body/clothes. The passenger readily removed all the metallic substances from his body such as mobile, coins etc. and kept in a plastic tray and placed it on the table. Thereafter, Mr. Juned Rafiqbhai Ghasletwala was asked to pass through the Door Frame Metal Detector (DFMD). However, no beep sound was generated by the DFMD machine indicating nothing objectionable/ metallic

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substance present on his body/clothes. He was again asked to pass through the DFMD machine and again no beep sound was generated by the DFMD machine indicating no metallic thing present with the pax. Thereafter, the AIU officers instructed the passenger to put his entire luggage on the X-Ray Bag Scanning Machine for scanning. On scanning of his baggage in the X-ray machine some objectionable image was found. Thereafter, the passenger was asked as to whether he was carrying any dutiable/ restricted/ prohibited goods and whether he wished to declare before Customs Authorities, but the passenger replied in negative. Thereafter, on thorough search of his baggage/ handbag two gold kadas wrapped in white tissue papers were found from the passenger's handbag. On sustained questioning, the passenger informed the AIU officers that the two kada recovered from his handbag are made of gold. The photograph of the same as follows: -



2.1 Based on primary inference, the Government Approved Valuer, Shri Kartikey Soni was called upon for examining the authenticity and purity of the said 02 metallic gold kadas. After testing the said two kadas, the Government Approved Valuer confirmed that same are made of pure gold and had weight of 999.900 grams. Shri Kartikey Vasantrai Soni vide Certificate No. 287/2024-25 dated 08/06/2024 certified that the two gold kadas of purity 999.0/24 Karat were having weight 999.900 grams, Tariff Value of Rs.63,72,443/- and

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Market value of Rs.73,73,263/-. The value of the two gold kadas was calculated as per the Notification No. 38/2024-Customs (N.T.) dated 31/05/2024 (gold) and Notification No. 40/2024-Customs (N.T.) dated 06/06/2024 (exchange rate). The report is as below mentioned:

Details of Items	PCS	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Gold Kada	02	999.900	999.0 24KT	73,73,263/-	63,72,443/-

2.2 The method of testing and the valuation used by the Government Approved Valuer was done in a perfect manner in the presence of independent panchas and the passenger who were satisfied and agreed with the Testing and Valuation Report (Annexure- 'A') dated 08/06/2024 and in token of the same, the independent Panch witnesses and the passenger, all had put their dated signature on the said valuation report of having seen, read and in agreement of the same.

2.3 The passenger Mr. Juned Rafiqbhai Ghasletwala produced the travelling documents like

- (1) Copy of Stamped pages of Passport No. X6898670 issued at Ahmedabad on 28/02/2023 valid up to 27/02/2033 and
- (2) Boarding pass dated 07/06/2024 of Spice Jet Flight SG-16 from Dubai to Ahmedabad seat No. 8C SEQ No.169.

3. Whereas, the Customs officer informed that the photocopies of travelling documents and identity proof documents mentioned above were taken into possession for further investigation and were signed by the panch witnesses and the passenger. The panch witnesses and the passenger also put their dated signatures on the passenger manifest, as a token of having seen and agreed to the same.

4. Whereas, the 02 gold kada having purity 999.0/24 Karat, totally weighing 999.900 Grams valued at Rs.63,72,443/- (Rupees Sixty-Three Lakh, Seventy-two Thousand, Four Hundred and Forty-Three only) [Tariff Value] and Rs. 73,73,263/- (Rupees Seventy-three Lakh, Seventy-Three Thousand, Two Hundred and Sixty-Three only) [Market Value] recovered from the passenger was an attempt to

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smuggle inside India with an intent to evade payment of Customs duty and this was the planned conspiracy by the said passenger which was clear violation of the provisions of Customs Act, 1962. Therefore, the AIU officers informed that they had reasonable belief that the said 02 Gold Kadas which was an attempt to be smuggled by Mr. Juned Rafiqbhai Ghasletwala was liable for confiscation as per the provisions of Customs Act, 1962; hence, the said 02 Gold Kada were placed under seizure under Section 110 of the Customs Act, 1962.

5. A statement of Shri Juned Rafiqbhai Ghasletwala, S/o Shri Rafiqbhai Ghasletwala was recorded on 08/06/2024 at SVPI Airport, Ahmedabad under Section 108 of the Customs Act, 1962, wherein he *inter-alia* stated that

- He was working in Jio Prime as a Sales Executive in the office situated at Shahibaug, Ahmedabad; that his educational qualification was Senior Secondary. His monthly income was Rs. 15,000/-.
- He travelled to Dubai on 31/05/2024 from CSMI Airport, Mumbai and he came back on 07/06/2024 by SpiceJet Flight SG-16 from Dubai to Ahmedabad. His to and fro air tickets were booked by one Mr. Kadar Shaikh, who was residing at Dubai. He had never indulged in any illegal/smuggling activities, but the instant case was first time when he carried gold.
- On being asked who was the Mr. Kadar Shaikh and why he booked his tickets and for what purpose, he stated that his friend Shri Mubbshir, resident of Kalupur, Ahmedabad, introduced him to one Shri Kadar residing at Dubai. His friend informed him that Shri Kadar offer work of carrying Ladies Scarf, Dupatta, Cosmetic Cream, Chocolate and Cigarettes from Dubai to India to various persons and for which he (Shri Kadar) was paying Rs. 10,000/- to Rs. 15,000/- per visit to the carriers. He further stated that he did not have a good job and got tempted to work for Shri

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Kadar. He had contacted Shri Kadar through his friend by conversing with him (Shri Kadar) through mobile phone of his friend. His friend also provided him the Dubai contact number of Shri Kadar i.e. +971562329785 to contact him (Shri Kadar). As he stated that he got tempted to work for Shri Kadar, he agreed to visit Dubai and to carry the goods as discussed with Shri Kadar. Shri Kadar had arranged to and fro tickets for him and made arrangement to stay at Dubai. At the time of the return from Dubai, Shri Kadar asked him to carry 2 Gold Kada to India otherwise he (Shri Kadar) will not arrange the return ticket to India, therefore he was afraid and agreed to carry the 02 Gold Kadas. He was aware about the gold in his hand bag. Shri Kadar asked him to hand over the said 02 gold Kadas to a person at Ahmedabad Airport, who will contact him on his mobile. He did not know the said person and as he was caught by the Customs Air Intelligence unit, therefore nobody contacted him. He knew Shri Kadar by the name Shri Kadar who was an Indian and he was not aware of his address in India or any other details.

- On being asked to peruse Panchnama dated 07-08/06/2024 drawn at SVPI Airport, Ahmedabad and to offer comments, he had perused the said Panchnama dated 07-08/06/2024 drawn at Arrival hall of Terminal-2 of SVPI Airport, Ahmedabad and he stated that he was present during the entire course of the said panchnama and he agreed with the contents of the said Panchnama. In token of agreement, he put his signature on last page of the panchnama.

- On being asked who purchased the two Gold Kadas, which was recovered during the Panchnama proceeding on 07-08/06/2024 at SVPI Airport, Ahmedabad, he stated that Mr. Kadar Shaikh had hand over the said gold kadas to him in Dubai to carry the same to India. He further stated that when he was in Dubai, Mr. Kadar Shaikh had asked him to carry two gold kada from Dubai to Ahmedabad, and he was

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told that one person will recognize him outside the Ahmedabad airport and he need to hand over the same to the said person and in return he was offered to 12,000 Indian Rupees for carrying the said gold kadas to India.

- On being asked whether he was engaged in any smuggling activity in the past, he stated that he was never indulged in any smuggling activity in the past. During the said incident was his first wherein he had brought Gold.

- On being asked to narrate the events on 07-08/06/2024 at the time of arrival at Ahmedabad Airport, he stated that on arrival at Green channel of SVPI Airport at Ahmedabad on 08/06/2024, he was intercepted by the Customs Officers/ DRI officers when he tried to exit through the green channel with his check-in baggage. During the X-ray Scan of the baggage and DFMD something objectionable image was found. Thereafter, the officers, in presence of the panchas, asked him whether he concealed anything in the handbag to which he replied in negative. After thorough questioning/enquiry by the officers, in presence of the panchas, he confessed that he was hiding two gold kadas covered with tissue papers and the customs officers had recovered the same from his hand bag. The officers informed about the recovery of two gold kadas to Govt. approved Valuer and he (Govt. approved Valuer) came at the Airport and after testing the said two kadas, the Government Approved Valuer confirmed that it was made of pure gold. The Govt, approved Valuer vide certificate no. 287/2024-25 dated 08/06/2024 certified that the two gold kadas having purity 999.0/24kt, were having Tariff Value of Rs.63,72,443/- (Rupees Sixty-Three lakh, Seventy-two Thousand, Four Hundred and Forty-Three only) and Market value of Rs. 73,73,263/- (Rupees Seventy-Three Lakh, Seventy-Three Thousand, Two Hundred and Sixty-Three only). The value of the two gold kadas was calculated as per the Notification No. 38/2024-Customs (N.T.) dated

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31.05.2024 (gold) and Notification No. 40/2024-Customs (N.T.) dated 06.06.2024 (exchange rate). He further stated that he was present during the entire course of the Panchnama and he confirmed the events narrated in the said panchnama drawn on 07-08/06/2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of correctness of the Panchnama he put his dated signature on the last page of the said Panchnama.

On being asked why he had opted for green channel without declaring the dutiable goods, he stated that he was aware that smuggling of gold without payment of Customs duty is an offence. he was aware of the concealed gold in the form of two gold kadas but he did not make any declarations in this regard to evade the Customs duty. He had opted for green channel so that he could attempt to smuggle the gold without paying customs duty.

6. Whereas, it appeared that Shri Juned Rafiqbhai Ghasletwala had brought gold in form of 02 Gold kada, weighing 999.900 grams of purity 999.0 (24 Karat) valued at Rs. 73,73,263/- [Market Value] and Rs. 63,72,443/- [Tariff Value]. The above said 02 Gold Kada recovered from the said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealment in handbag, which was a clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the said 02 gold Kada weighing 999.900 Grams recovered from Shri Juned Rafiqbhai Ghasletwala, having purity 999.0 (24 KT) and valued at Rs. 73,73,263/- [Market Value] and Rs. 63,72,443/- [Tariff Value], which was an attempt to smuggle by Mr. Juned Rafiqbhai Ghasletwala, liable for confiscation as per the provisions of Customs Act, 1962; hence, the said 02 gold kada was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memos/Order dated 08/06/2024.

7. RELEVANT LEGAL PROVISIONS:

- a.** As per para 2.27 of Foreign Trade Policy 2023 Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and

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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 AII 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(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;

g. As per Section 2(33) of Customs Act 1962, 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.

h. 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 of the Customs Act 1962.

i. As per Section 77 of the Customs Act 1962 the owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

j. 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.

k. 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 by or 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.

l. 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.

m. 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 are liable to confiscation under Section 111 (j) of the Customs Act 1962.

n. Any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this

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Act, or in the case of baggage in the declaration made under section 77 are liable to confiscation under Section 111 (l) of the Customs Act 1962;

- o. 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54 are liable to confiscation under Section 111 (m) of the Customs Act 1962;
- p. 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 knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.
- q. As per Section 123 of Customs Act 1962 (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.

r. 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.

Contravention and violation of Laws

8. It therefore appears that:

(a) Shri Juned Rafiqbhai Ghasletwala has actively involved himself in the instant case of gold smuggling into India. Shri Juned Rafiqbhai Ghasletwala had improperly imported the 02 Gold Kadas weighing 999.900 grams of Gold of purity 999.0 (24 KT) valued at Rs. 73,73,263/- [Market Value] and Rs. 63,72,443/- [Tariff Value] by concealing the same in his baggage without declaring it to the Customs by opting for Green Channel to exit the Airport with a 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. The gold imported by him was given by another person named Mr. Kadar Shaikh residing abroad for delivering the same to some another unknown person at Ahmedabad in India. Therefore, the gold imported in baggage by the importer Shri Juned Rafiqbhai Ghasletwala which is in gold kada form concealed in his baggage and not declared to Customs on arrival in India cannot be treated as bonafide household goods or personal effects. Shri Juned Rafiqbhai Ghasletwala has thus contravened the Foreign Trade Policy 2023 (FTP-2023) 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 (as amended).

(b) Shri Juned Rafiqbhai Ghasletwala, by not declaring the contents of his baggage which included dutiable and restricted/prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act,

1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

- (c)** The improperly imported gold by the passenger, Shri Juned Rafiqbhai Ghasletwala, found concealed in his accompanied baggage 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 Customs Act, 1962.
- (d)** Shri Juned Rafiqbhai Ghasletwala, by his above-described acts of omission/ commission and/or abetment has rendered himself liable to penalty under Section 112 (a) and 112(b) of Customs Act, 1962.
- (e)** As per Section 123 of Customs Act 1962, the burden of proving that the said 02 Gold Kada weighing 999.900 grams of Gold of purity 999.0 (24 KT) valued at Rs. 73,73,263/- [Market Value] and Rs. 63,72,443/- [Tariff Value] concealed in his baggage and imported in the baggage without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Juned Rafiqbhai Ghasletwala.

8.1 The evidences unearthed in the course of the investigation have revealed that Shri Juned Rafiqbhai Ghasletwala knowingly and actively participated in the smuggling of gold from Dubai to India. Shri Juned Rafiqbhai Ghasletwala had not made any declaration before the Customs regarding any dutiable goods carried by him and on being enquired by AIU officers before initiation of search proceedings, he denied to having any contraband/ Restricted/ dutiable goods. Shri Juned Rafiqbhai Ghasletwala was intercepted after he opted to exit the airport through the Green Channel. He also had not made any disclosure about the import of Gold in form of 02 Gold kadas by him on arrival before the Customs Authorities *suo-moto* /voluntarily and in contrary he concealed the same in his baggage and he tried to exit the airport through the Green Channel

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without making any declaration and without payment of appropriate Customs Duty. It, therefore, appears that Shri Juned Rafiqbhai Ghasletwala had consciously and deliberately dealt with the said Gold in form of 02 Gold kada, totally weighing 999.900 Grams and had tried to exit the airport through the Green Channel without making any declaration before the Customs Authorities (At Red channel), which he knew or had reason to believe were liable to confiscation under the provisions of the Customs Act, 1962. It, therefore, appears that all the above acts of contravention on the part of Shri Juned Rafiqbhai Ghasletwala have rendered the above seized gold liable to confiscation, under the provisions of Sections 111(d), 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 Customs Act, 1962. Thus, it appears that Shri Juned Rafiqbhai Ghasletwala had acquired possession of and has concerned himself in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with Gold Kadas which he knew or has reason to believe are liable to confiscation under Section 111 of the Customs Act, 1962, and has thus by his acts of omission and commission rendered himself liable to penalty under Section 112 (a) and (b) of the Customs Act, 1962.

09. Accordingly, a show cause notice no. F.No VIII/10-192/SVPIA-D/O&A/HQ/2024-25 dated 22.11.2024 was issued to **Shri Juned Rafiqbhai Ghasletwala S/o Shri Rafiqbhai Ghasletwala**, holder of an Indian Passport No. X6898670, resident of "2225, Tangarwad, Opp. Pagathiya, Jamalpur, Ahmedabad, Gujarat - 380001 as to why:

- i) Two Gold Kadas of purity 999.900/24 Karat, weighing 999.900 Grams, having total Tariff Value of Rs.63,72,443/- (Rupees Sixty-Three Lakh, Seventy-Two Thousand, Four Hundred and Forty-Three only) and Market Value of Rs. 73,73,263/- (Rupees Seventy-Three Lakh, Seventy-Three Thousand, Two Hundred and Sixty-Three only) and placed under seizure under panchnama dated 07-08/06/2024 and seizure memo/order dated 08/06/2024, should not be confiscated under Section

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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 him, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

Defence Reply:

10. The noticee has not submitted any defense reply against the allegation made in the SCN dated 22.11.2024.

PERSONAL HEARING:

11. Personal Hearing in this case were fixed on 28.02.2025. **Shri Juned Rafiqbhai Ghasletwala**, noticee himself appeared for Personal Hearing on 28.02.2025. He requested to attend the PH in person rather than through video conferencing. He submitted that he travelled to Dubai for visit purpose on 31.05.2024. He submitted that the gold in form of kadas was not belong to him and not purchased by him. A person named Kadar Shaikh had handed over him the said gold kadas for carrying the same in India from Dubai. He submitted that he is not claiming any ownership on the gold recovered from him now and nor in the future. He requested to take a lenient view in the matter and not imposing any penalty on him.

Discussion and Findings:

12. I have carefully gone through the facts of this case and the submissions made by the noticee during the personal hearing. 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 999.900 grams of 02 gold kadas, wrapped in white tissue paper concealed in handbag, having Tariff Value of **Rs.63,72,443/-** and Market Value of **Rs.73,73,263/-**, seized vide Seizure Memo/ Order under Panchnama proceedings dated 07-08/06/2024, 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

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of Section 112 of the Act.

After having identified and framed the main issue to be decided, as stated above, I now proceed to deal with the issue in the light of facts and circumstances of the case provision of the Customs Act, 1962, contentions of the noticee and evidences available on record.

14. I find that the Panchnama has clearly drawn out the fact that on the basis of specific input that a passenger was carrying dutiable/contraband goods, the passenger was intercepted by DRI & Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad, while passenger was attempting to exit through green channel without making any declaration 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 07-08/06/2024 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 AIU officers instructed the passenger to put his entire luggage on the X-Ray Bag Scanning Machine for scanning. On scanning of his baggage in the X-ray machine some objectionable image was found. Thereafter, the passenger was asked as to whether he was carrying any dutiable/ restricted/ prohibited goods and whether he wished to declare before Customs Authorities, but the passenger replied in negative. Thereafter, on thorough search of his baggage/ handbag two gold kadas wrapped in white tissue papers were found from the passenger's handbag. On sustained questioning, the passenger informed the AIU officers that the two kada recovered from his handbag are made of gold

15. It is on record that Shri Kartikey Vasantrai Soni, the Government Approved Valuer, tested the 02 gold kadas and confirmed that the kadas were made up of pure gold and had weight of 999.900 grams. Shri Kartikey Vasantrai Soni vide Certificate No. 287/2024-25 dated 08/06/2024 certified that the two gold kadas of

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purity 999.0/24 Karat were having weight 999.900 grams, Tariff Value of Rs.63,72,443/- and Market value of Rs.73,73,263/-. The details of the Valuation of the said 02 gold kadas are tabulated as below:

Details of Items	PC S	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Gold Kada	02	999.900	999.0 24KT	73,73,263/-	63,72,443/-

16. Accordingly, the said 02 gold kadas having purity 999.0/24 Kt. weighing 999.900 grams, recovered from **Shri Juned Rafiqbhai Ghasletwala** was seized vide Panchnama dated 07-08/06/2024 , under the provisions of the Customs Act, 1962, on the reasonable belief that the said 02 gold kadas were smuggled into India by the noticee with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

I also find that the said 999.900 grams of 02 gold kadas, having Tariff Value of **Rs.63,72,443/-** and Market value is **Rs.73,73,263/-** carried by the noticee 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 07-08/06/2024 under Section 108 of the Customs Act, 1962.

17. I also find that the passenger 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 noticee. In fact, in his statement, he has clearly admitted that the gold was not purchased by him and same was handed over to him by another person named Kadar, who also booked his to and fro air tickets. He clearly admitted that on delivery of the same at Ahmedabad Airport, he would receive Rs. 12,000/- for the said carrying/smuggling of gold. he was aware that the bringing gold by way of concealment to India was illegal and

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it was an offense. In greed of money, he had done this illegal carrying of gold of 24 Kt. in commercial quantity in India without declaration. In fact, during the personal hearing, he confessed the same and mentioned that the gold was given by the person named Shri kadar and the gold in form of kadas was not belong to him and also not purchased by him. Therefore, it is clearly evident that the facts detailed in panchnama were true and correct. The gold in form of 02 kadas wrapped in white tissue paper concealed in handbag 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 and thereby violated provisions of the Customs Act, the Baggage Rules, the Foreign Trade (Development & Regulations) Act, 1992, the Foreign Trade (Development & Regulations) Rules, 1993 as amended and the Foreign Trade Policy 2015-2020. Further, I find that the noticee has not submitted any purchase invoice or any bank details/payment details regarding purchase of the said gold. I also find that the noticee has not retracted his statement at any stage of proceeding. Even during the personal hearing, he admitted that the gold was neither belong to him nor purchased by him. In this regard, I find that the noticee had tendered their 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. The judgments relied upon in this matter is as:-

- 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 a valid evidences”
- 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”

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- 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."

I find that the noticee has clearly admitted in his Statement tendered by him under Section 108 of the Customs Act, 1962 on 07-08/06/2024 that the gold was belong to him and not purchased by him and was given to him by the person who booked his ticket from Dubai to Ahmedabad, however, during the PH he mentioned that the gold was purchased by him which in contrary to the statement which he tendered under Section 108 of Customs Act, 1962 voluntarily. Further, I pointed out that if he had purchased the said gold why would he have not any purchase invoice and other relevant documentary evidences which establishes his claim on the gold. Therefore, I do not find any force in the contention of noticee in this regard and same is afterthought.

18. Further, the passenger has accepted that he had not declared the said gold (in form of 02 kadas) 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 02 gold kadas, 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, 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,

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shall be on the person from whose possession the goods have been seized.

19. I find that the noticee has not submitted any purchase bills alongwith other documentary evidences which established the said gold was purchased in legitimate way. Also he admitted during the personal hearing that the gold was not purchased by him. Moreover, I find that nature of concealment in the instant case is ingenious in nature as the noticee has concealed the said gold kadas in handbag and wrapped in white tissue papers. I also find that the noticee has opted for the green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumvent the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the element of *mens rea* have been established beyond doubt.

20. From the facts discussed above, it is evident that Shri Juned Rafiqbhai Ghasletwala had carried the said gold weighing 999.900 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 999.900 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 passenger 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.

21. 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*

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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 and the passenger has not fulfilled the condition of *staying at least upto six months in abroad*. Therefore, the noticee did not fulfil the criteria of eligible passenger. Accordingly, the said improperly imported gold weighing 999.900 grams concealed by him, without declaring 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.

It, is therefore, proved that by the above acts of contravention, the passenger has rendered the said gold weighing 999.900 grams, having Tariff Value of Rs.63,72,443/- and Market Value of Rs.73,73,263/- recovered and seized from the passenger vide Seizure Order under Panchnama proceedings both dated 07-08/06/2024 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 concealing gold kadas by wrapping them in white tissue paper and hiding them in handbag, it is observed that the passenger 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

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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 her liable for penalty under Section 112 of the Customs Act, 1962.

22. I find that the Noticee confessed of carrying the said gold of 999.900 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 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.

23. 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 and smuggle the same in India. 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 02 gold kadas weighing 999.900 grams, having Tariff Value of Rs.63,72,443/- and Market Value of Rs.73,73,263/- recovered and seized from the passenger vide Seizure Order under Panchnama proceedings both dated 07-08/06/2024.

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Despite having knowledge that the goods had to be declared and such import is an offence under the Act and Rules and Regulations made under it, the passenger had attempted to remove the said 02 gold kadas weighing 999.900 grams, by deliberately not declaring the same by her 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.

24. 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 02 gold kadas weighing 999.900 grams, was recovered from his possession, and was kept undeclared with an intention to smuggle the same and evade payment of Customs duty. Further, the passenger concealed the said gold in form of gold kadas wrapped in white tissue paper concealed in handbag. 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.

25. In view of the above discussions, I hold that the said 02 gold kadas weighing 999.900 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 07-08/06/2024 stated that he has carried the said gold by concealment to evade payment of Customs duty. In the instant case, I find that the gold was carried by the Noticee for getting monetary benefit and that too by

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concealment. 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.

26. 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."

27. 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.

28. 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,

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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).

29. 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.

30. 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

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should be given except in very trivial cases where the adjudicating authority is satisfied that there was no concealment of the gold in question".

31. Given the facts of the present case before me and the judgements and rulings cited above, the said 02 gold kadas weighing 999.900 grams, carried by the noticee is therefore liable to be confiscated absolutely. **I therefore hold in unequivocal terms that the said 02 gold kadas weighing 999.900 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 02 gold kadas weighing 999.900 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. In regard to imposition of penalty under Section 112 of Customs Act, 1962, I find that in the instant case, the principle of mens-reas on behalf of noticee is established as the noticee concealed the gold in form of kadas wrapped in white tissue paper in his bag, which shows his malafide intention to evade the detection from the Authority and removing it illicitly without payment of 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 noticee was attempting to evade the Customs Duty by not

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declaring the gold kadas weighing 999.900 grams having purity of 999.0 and 24kt. Hence, the identity of the goods is not established and non-declaration at the time of import is considered as an act of omission on his part. 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(a)(i) & 112(b)(i) of the Act and I hold accordingly.

33. Accordingly, I pass the following Order:

ORDER

- i) I order absolute confiscation of 02 gold kadas weighing **999.900** grams having purity of 999.0 (24 Kt.) recovered from his handbag, having Market Value at **Rs.73,73,263/-** (Rupees Seventy-Three Lakh, Seventy-Three Thousand, Two Hundred and Sixty-Three only) and Tariff Value **Rs.63,72,443/-** (Rupees Sixty-Three Lakh, Seventy-Two Thousand, Four Hundred and Forty-Three only), placed under seizure under Panchnama dated 07-08/06/2024 and seizure memo order dated 08/06/2024, under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- ii) I impose a penalty of **Rs. 18,50,000/- (Rupees Eighteen Lakhs Fifty Thousand Only)** on **Shri Juned Rafiqbhai Ghasletwala** under the provisions of Section 112(a)(i) & Section 112(b)(i) of the Customs Act, 1962.

34. Accordingly, the Show Cause Notice No. VIII/10-192/SVPIA-D/O&A/HQ/2024-25 dated 22.11.2024 stands disposed of.

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

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F. No: VIII/10-192/SVPIA-D/O&A/HQ/2024-25 Date:21.03.2025
DIN: 20250371MN000011691B

BY SPEED POST AD

To,
Shri Juned Rafiqbhai Ghasletwala,
S/o Shri Rafiqbhai Ghasletwala
2225 Tangarwad, Opp. Pagathiya Jamalpur,
Ahmedabad, Gujarat – 380001

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.