सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS),अहमदाबाद AHMEDABAD,

चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN – 20260371MN00004198E0

क	फ़ाइलसंख्या FILE NO.	S/49-04/CA-2/CUS/AHD/2024-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-779-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	31.03.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	23/AP/JRS-AC/SVPIA/2023-24, dated 30.01.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	31.03.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Assistant Commissioner of Customs, SVPI Airport, Ahmedabad, T-2, SVP International Airport, Customs, Ahmedabad

1.	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआदेशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन),वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.

	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.	
	निम्नलिखितसम्बन्धितआदेश/Order relating to :	
(क)	बैगेज़केरूपमेंआयातितकोईमाल.	
(a)	any goods imported on baggage.	
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्य स्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसे कमीहो.	
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.	
(ग)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.	
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.	
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगी औरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :	
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :	
(क)	कोर्टफीएक्ट,1870केमदसं. 6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां,जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.	
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.	
(ख)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां,यदिहो	
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any	
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां	
(c)	4 copies of the Application for Revision.	
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद,फीस,दण्ड,जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र)यारु.1000/-(रूपएएकहज़ारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क,मांगागयाब्याज,लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.1000/-	
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.	
4.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंधमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसी माशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**

	दूसरीमंज़िल,बहुमालीभवन,निकटगिरधरनगरपुल,असारवा,अहमदाबाद-380016	2nd Floor, BahumaliBhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	**सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन,सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्नहोनेचाहिए-**	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	**अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररुपए.**	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	**अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पांचहज़ाररुपए**	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	**अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो;दसहज़ाररुपए.**	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इसआदेशकेविरुद्धअधिकरणकेसामने,मांगेगएशुल्कके 10% अदाकरनेपर,जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं,यादंडके 10%अदाकरनेपर,जहांकेवलदंडविवादमेंहै,अपीलरखाजाएगा।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	**उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोनेचाहिए.**	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	

The Assistant Commissioner of Customs, SVP International Airport, Ahmedabad, (hereinafter referred to as 'the appellant department') have filed the present appeal in terms of Section 129D (4) of the Customs Act, 1962 on the basis of Authorization bearing F. No. GEN/REV/OIO/11660/2024-RRA dated 05.08.2024 issued by the Principal Commissioner of Customs, Ahmedabad, challenging Order-in-Original No. 23/AP/JRS-AC/SVPIA/2023-24, dated 30.01.2024 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Customs, SVPI Airport, Ahmedabad (hereinafter referred to as "the adjudicating authority") in case of Shri Lakhan Vishnani, 163/71, Pratap Nagar RHB. Sanganer, Jaipur, Rajasthan (hereinafter referred to as 'the respondent').

2. Briefly stated, facts of the case are that the respondent, holding Indian Passport No. U7136866 arrived at Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad from Dubai on 10.08.2023 by Emirates Flight No. EK-538. On the basis of profiling and suspicious movement, the respondent was intercepted by the officers of Air Intelligence Unit (AIU), SVPI Airport, Ahmedabad, when he was leaving through the green channel of Customs. It was noticed that the respondent had not declared any dutiable items before Customs authorities. The luggage of the respondent was scanned but nothing objectionable was observed on the screen. Thereafter, the respondent was asked to remove all metallic items he was wearing on his body and then walk through the DFMD machine. installed near the green Channel of Arrival Hall Terminal-2, SVPI Airport, Ahmedabad. The respondent removed all the metallic objects i.e. Mobile Phone, Belt, Earphone etc. and walked through the DFMD, however no beep sound was generated indicating absence of any metallic objects in his body or clothes. Thereafter, the tray in which metallic objects were put, was scanned and it was found that the buckle of the belt was showing a black image indicating presence of some dense metal like gold. On being specifically asked, the respondent confessed that the buckle was made of raw gold and was coated with black rhodium.

2.1 The Government Approved Valuer was called up by the Officers and a gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/- and Tariff Value of Rs.5,78,376/-, was derived from the said black rhodium coated belt buckle totally weighing 116.720 grams by melting process.

2.2 The said gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/- and Tariff Value of Rs.5,78,376/-, derived from the black rhodium coated belt buckle totally weighing 116.720 grams recovered from the respondent, was placed under seizure. under Panchnama dated 10.08.2023 and Seizure Order dated 10.08.2023, under Section 110 of the Customs Act 1962, on the reasonable belief that the said gold bar was smuggled into India by the respondent with an intention to evade the payment of Customs duty and accordingly the same was liable for confiscation under Customs Act, 1962 read with Rules and Regulation made thereunder.

2.3 A statement of the respondent was recorded on 10.08.2023, under Section 108 of the Customs Act, 1962, wherein he inter alia stated that he went to Dubai on 06.08.2023 for tourist purpose and bought the impugned gold (converted in belt buckle form) on payment of cash for earning profit by selling the gold in India; that the money for purchase of the gold was borrowed from his friend; that he knew that smuggling of gold without payment of customs duty was an offence and that he wanted to evade payment of customs duty and hence he had carried the gold by concealing the same and without declaring before the Customs Officer.

2.4 The respondent, vide letter dated 18.09.2023 requested for waiver of Show Cause Notice in the matter.

2.5 The Adjudicating authority, vide the impugned order, has ordered for confiscation of the gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/- and Tariff Value of Rs.5,78,376/ placed under seizure under Panchnama dated 10.08.2023 and Seizure Order dated 10.08.2023, under Section 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962. The adjudicating authority gave an option to the respondent to redeem the gold bar weighing 109.990 grams on payment of redemption fine in lieu of confiscation amounting to Rs.1,40,000/- under Section 125(1) of Customs Act, 1962 only for the purpose of re-export. The adjudicating authority has also imposed penalty of Rs. 50,000/- on the respondent under Section 112(a)(i) of the Customs Act,1962.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant department have filed the present appeal and contended that:

- In the instant case, the respondent has carried on his person gold in the form of belt buckle with black rhodium coating totally weighing 116.720 grams from which a gold bar weighing 109.990

grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/ and Tariff Value of Rs.5,78,376/was derived, with malafide intention to smuggle/illegally import the same into India.

- The respondent had kept the undeclared gold concealed as belt buckle with black rhodium coating with an intention to smuggle the same without payment of duty. The respondent in his statement dated 10.08.2023 recorded under Section 108 of the Customs Act, 1962, had stated that he had brought the gold in the form of belt buckle into India for earning profit; that he was well aware that smuggling of gold without payment of duty is an offence and he intentionally did not declare the same before Customs for evading customs duty. Thus, the intention of the respondent to smuggle the impugned gold is very much clear in the instant case. Further, in the instant case the gold is not in the normal form of bar or jewelry but the same is in the unusual form of belt buckle with black rhodium coating. Thus, in the instant case the gold has been ingeniously and intentionally concealed by the respondent. This is not the case of simple non declaration of gold but an act of smuggling, as the concealment was ingenious. Thus, in the present impugned gold viz. one gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs. 6,68,739/- and Tariff Value of Rs. 5,78,376/-, derived from black rhodium coated belt buckle, is liable for absolute confiscation under Section 111(d), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962.
- The adjudicating authority has grossly erred in allowing the redemption of the impugned gold for re-export on payment of redemption fine under the impugned Order-in-Original ignoring the fact that concealment of the gold in the instant case was ingenious and intentional.
- The Commissioner of Customs (Appeals), Ahmedabad dealing with similar situations, vide Orders-in-Appeal No. AHD-CUSTM-000-APP-501-23-24 dated 27.03.2024 and AHD-CUSTM-000-APP-442-23-24 dated 14.02.2024 in the case of Mr. Hamza Saifuddin Vakharia and Mr. Raninga Prafulkumar Vinodrai respectively, has upheld the absolute confiscation of the gold in the form of rhodium coated belt buckle ordered by the adjudicating authority and dismissed the appeals filed by the said passengers holding that the concealment of the gold was ingenious in the said cases. The ratio of the above Orders would be squarely applicable to the facts of the present case.

- In view of the aforementioned discussion, the impugned order passed by the adjudicating authority to the extent of allowing the redemption of the impugned gold for re-export instead of absolute confiscation is erroneous, incorrect and, therefore, legally not sustainable. The same, hence, deserves to be set aside.
- The Commissioner of Customs (Appeals) may be pleased to set aside the Order-in-Original No. 23/AP/JRS-AC/SVPIA/2023-24 dated 30.01.2024 passed by the Assistant Commissioner of Customs, SVPI Airport, Ahmedabad to the extent of allowing the redemption of the impugned gold viz. one gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/- and Tariff Value of Rs.5,78,376/- derived from black rhodium coated belt buckle, for re- export and to hold that the said gold is liable for absolute confiscation under Section 111(d), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962.

4. Shri Rishikesh Mehra, Advocate, appeared for personal hearing on 17.03.2026 on behalf of the respondent. He reiterated the submissions submitted on 11.12.2024.

5. It is observed that the respondent, holding Indian Passport No. U7136866 arrived at Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad from Dubai on 10.08.2023 by Emirates Flight No. EK-538. On the basis of profiling and suspicious movement, the respondent was intercepted by the officers of Air Intelligence Unit (AIU), SVPI Airport, Ahmedabad, when he was leaving through the green channel of Customs. It was noticed that the respondent had not declared any dutiable items before Customs authorities. The luggage of the respondent was scanned but nothing objectionable was observed on the screen. Thereafter, the respondent was asked to remove all metallic items he was wearing on his body and then walk through the DFMD machine installed near the green Channel of Arrival Hall Terminal-2, SVPI Airport, Ahmedabad. The respondent removed all the metallic objects i.e. Mobile Phone, Belt, Earphone etc. and walked through the DFMD, however no beep sound was generated indicating absence of any metallic objects in his body or clothes. Thereafter, the tray in which metallic objects were put, was scanned and it was found that the buckle of the belt was showing a black image indicating presence of some dense metal like gold. On being specifically asked, the respondent confessed that the buckle was made of raw gold and was coated with black rhodium. The Government Approved Valuer was called up by the Officers and a gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/- and Tariff Value of Rs.5,78,376/-, was derived from the said black rhodium coated belt buckle

totally weighing 116.720 grams by melting process. After the due process the adjudicating authority, vide impugned order has ordered for confiscation of the gold bar weighing 109.990 grams of purity 999.0/24Kt having Market Value of Rs.6,68,739/- and Tariff Value of Rs.5,78,376/, under Section 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962. The adjudicating authority gave an option to the respondent to redeem the gold bar weighing 109.990 grams on payment of redemption fine in lieu of confiscation amounting to Rs.1,40,000/- under Section 125(1) of Customs Act, 1962 only for the purpose of re-export. The adjudicating authority has also imposed penalty of Rs. 50,000/- on the respondent under Section 112(a)(i) of the Customs Act,1962.

5.1 It is observed that the department has filed the present appeal, being aggrieved only to the extent that the adjudicating authority permitted redemption of the impugned gold viz. one gold bar weighing 109.990 grams of purity 999.0/24 Kt, having a market value of Rs. 6,68,739/- and tariff value of Rs. 5,78,376/-, derived from a black rhodium-coated belt buckle for the purpose of re-export. The department has contended that the respondent had deliberately concealed the undeclared gold in the form of a belt buckle coated with black rhodium, with the clear intention to smuggle the same into India without payment of applicable customs duty. It is further submitted that, in his statement dated 10.08.2023 recorded under Section 108 of the Customs Act, 1962, the respondent admitted that he had brought the gold into India in this concealed form with the intention of earning profit, and that he was fully aware that such import without declaration and payment of duty constituted an offence. He also admitted to having intentionally suppressed the declaration before Customs to evade duty. Thus, the element of mens rea and deliberate intent to smuggle stands clearly established. It is further observed that the gold in the present case was not carried in its ordinary form such as bullion or jewellery, but was ingeniously concealed in the form of a belt buckle with black rhodium coating, thereby disguising its true nature and making detection difficult. This is not a case of mere non-declaration, but one involving deliberate and intentional concealment, indicative of a clear attempt to smuggle the goods. In view of the above, the department has contended that the adjudicating authority erred in allowing redemption of the impugned goods for re-export on payment of redemption fine, without adequately considering the intentional and ingenious nature of the concealment.

5.2 The appellant department has also relied upon Orders-in-Appeal No. AHD-CUSTM-000-APP-501-23-24 dated 27.03.2024 and AHD-CUSTM-

000-APP-442-23-24 dated 14.02.2024 passed by the Commissioner of Customs (Appeals), Ahmedabad in the cases of Mr. Hamza Saifuddin Vakharia and Mr. Raninga Prafulkumar Vinodrai, respectively, wherein, under similar circumstances involving concealment of gold in the form of rhodium-coated belt buckles, the adjudicating authority's orders of absolute confiscation were upheld and the appeals filed by the passengers were rejected. It is contended that the ratio of the said decisions is squarely applicable to the facts of the present case

5.2 It is observed that the respondent had deliberately concealed the undeclared gold in the form of a black rhodium-coated belt buckle with the clear intent to evade detection and smuggle the same into India without payment of duty. This is substantiated by his statement dated 10.08.2023 recorded under Section 108 of the Customs Act, 1962, wherein he admitted to having brought the gold in the said concealed form for profit, with full knowledge of the illegality involved, and to having intentionally suppressed its declaration before Customs. Accordingly, the element of mens rea stands clearly established. It is further observed that the gold was not carried in its usual form but was ingeniously concealed in a modified belt buckle with black rhodium coating, effectively disguising its true nature. The manner of concealment reflects a deliberate and intentional attempt at smuggling and cannot be treated as a case of mere non-declaration but an act of smuggling.

5.3 In view of the above, I find force in the contention of the appellant department that the adjudicating authority has erred in allowing redemption of the impugned goods for re-export on payment of redemption fine, without adequately appreciating the intentional and ingenious nature of the concealment. I also take note of the Orders-in-Appeal No. AHD-CUSTM-000-APP-501-23-24 dated 27.03.2024 and AHD-CUSTM-000-APP-442-23-24 dated 14.02.2024 passed by the Commissioner of Customs (Appeals), Ahmedabad in the cases of Mr. Hamza Saifuddin Vakharia and Mr. Raninga Prafulkumar Vinodrai, respectively, wherein, under similar circumstances involving concealment of gold in the form of rhodium-coated belt buckles, the orders of absolute confiscation were upheld. I find that the ratio of the said decisions is squarely applicable to the facts of the present case.

6. In view of the above findings, I hold that the respondent had deliberately and ingeniously concealed the impugned gold in the form of a black rhodium-coated belt buckle with a clear intent to smuggle the same into India without payment of duty, as also admitted in his statement

recorded under Section 108 of the Customs Act, 1962. The nature of concealment being ingenious and intentional, the case cannot be treated as one of mere non-declaration. Accordingly, I find merit in the appeal filed by the appellant department and hold that the adjudicating authority erred in permitting redemption of the impugned gold for re-export. I order absolute confiscation of impugned gold viz. one gold bar weighing 109.990 grams of purity 999.0/24 Kt, having a market value of Rs. 6,68,739/- and tariff value of Rs. 5,78,376/-, derived from a black rhodium-coated belt buckle.

7. Therefore, the appeal filed by the appellant department is allowed, and the order of the adjudicating authority to the extent of allowing redemption is set aside.

सत्यापित/ATTESTED
अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD

(AMIT GUPTA)
COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD.

By Registered Post A.D.

F.Nos. S/49-04/CA-2/CUS/AHD/2024-25 Dated –31.03.2026

To,

i. Assistant Commissioner of Customs,
SVPI Airport, Ahmedabad, T-2,
SVP International Airport, Customs, Ahmedabad,
ii. Shri Lakhan Vishnani, 163/71,
Pratap Nagar RHB. Sanganer, Jaipur, Rajasthan,

Copy to:

1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs, Ahmedabad.
3. The Deputy/Assistant Commissioner of Customs, Ahmedabad.
4. Guard File