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|  | <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

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| A | डी आई एन/DIN | 20251271MN0000524441 |
| B | फ़ाइल संख्या / File No. | VIII/26-01/AIU/CUS/2025-26 |
| C | कारण बताओ नोटिस संख्या और तारीख Show Cause Notice No. and date | Waiver of SCN |
| D | ऑर्डर-इन-ऑरिजिनल नंबर / Order-In-Original No. | 26/ADC/SRV/SRT-AIRPT/2025-26 |
| E | आदेश तारीख/ Date of Order-In-Original | 18.12.2025 |
| F | जारी करने की तिथि/ Date of Issuance | 18.12.2025 |
| 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 | Shri Makhija Yogesh Vijay Gurunanak Nagar, Sindhi camp, Navsari Pin : 396445, Gujarat |
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1. जिस व्यक्ति के लिए आदेश जारी किया गया है, उसके व्यक्तिगत उपयोग के लिए प्रति निशुल्क प्रदान की है ।
1. This copy is granted free of charge for the private use of the person to whom it is issued.

2. इस आदेश से अपने को व्यथित 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.

3. 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 फी 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 (hereinafter referred to as the "Officers") of Surat International Airport, Surat, at the arrival hall of Surat International Airport, intercepted one international passenger named Shri Makhija Yogesh Vijay (hereinafter referred to as the "Passenger" for the sake of brevity), S/o Mr. Vijay Chaitram Makhija aged 33 years (DOB: 07.08.1991), holding Indian passport . U5846484, resident of Gurunanak Nagar, Sindhcamp, Navsari Pin : 396445, Gujarat, India, who was suspected to be carrying some high value dutiable/prohibited goods and had arrived at Surat International Airport on 30.05.2025 from Dubai via Air India Express Flight No. IX-174. When intercepted, the passenger was trying to move out from the Airport by opting Green Channel clearance without making any declaration to the Customs and were carrying two baggage viz, one Red colour trolley bag 'Safari' and one black colour backpack.

2. On being inquired by the officers, if he had anything to declare, in reply to which the passengers denied. The officers informed the passengers that a personal search and detailed examination of his baggage would be carried out. Then 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. Upon frisking and physical search, the officer finds a yellow colour chain which is worn by the passenger. On being asked about the chain, the pax, in presence of the panchas, informed the officer that the chain is of 24 carat and approximately **weight 132.15 gms**. He also stated that it belongs to him and is for his personal use.

3. Thereafter, the Customs officers passed the luggages carried by the passengers through the XBIS Scanner machine and thoroughly checked the luggage, however, on scanning and thoroughly checking the luggage, no objectionable/prohibited goods are found

4. Thereafter, the Customs officer tried to call Government Approved Valuer for testing and valuation of the said material. However, the Govt. approved valuer was unreachable, an approximate market value of the gold items recovered from the passenger had been arrived at. The final value of the gold item shall be ascertained under panchnama proceedings later by the govt. approved valuer.

5. Further, vide the new Panchnama dated 30.05.2025, Government Approved Valuer was requested to visit the Customs office at Surat Airport to ascertain the purity, weight and value of the above gold items seized under earlier panchnama proceedings dated 30.05.2025 and the panchnama proceedings for examination and valuation by the Government Approved Valuer of gold chain seized was done.

6. Thereafter, the said plastic container was opened. After examination and weightment of the said gold chain on weighing scale, Shri Vikasraj Juneja certified the same to be gold chain of 24 carat totally weighing **132.020 gms**. Further, in presence of the panchas, Shri Vikasraj Juneja informed the officers that as on 30.05.2025 the market value of the said 132.020 gms gold chain was **Rs. 12,93,796/- (Rupees**

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Twelve Lakh Ninety Three Thousand Seven Hundred Ninety six only) and tariff value is Rs. 11,72,591/- (Rupees Eleven Lakh Seventy Two Thousand Five Hundred Ninety one only) as per notification no. 34/2025 dated 15.05.2025 and exchange rate Notification No. 27/2025 effective from 16.05.2025 and issued valuation certificate dated 30.05.2025. Thereafter, the Customs officers took the custody of the said gold chain weighing 132.020 gms. The said sealed package containing gold items is handed over to the Customs Warehouse Incharge, International Airport, Surat vide Warehouse Entry No. 442 dated 30.05.2025. The photograph of the said gold chain with weight is as under:



7. The following documents were withdrawn from Shri Makhija Yogesh Vijay for further investigation: -

- (i) Copy of Passport No. U5846484 issued at Surat on 07.09.2020 and valid upto 06.09.2030. His address as per passport is Gurunanak Nagar, Sindhcamp, Navsari Pin-396445, Gujarat, India.
- (ii) Copy of boarding pass having PNR: GCG65B of Air India Express flight number IX 174 dated 29.05.2025 with seat number 24A.
- (iii) Copy of Aadhar Card bearing No. 3268 7721 2590.

8. A statement of Shri Makhija Yogesh Vijay was recorded on 30.05.2025 in response of summons dated 30.05.2025 under the provision of Section 108 of the Customs Act, 1962, wherein he interalia stated:

- that he is residing at Gurunanak Nagar, Sindhcamp, Navsari Pin : 396445, Gujarat, India when he visits India. He came here to meet his father and mother. However he resides with his wife and son at Sharjah and the address is B Block, Room no. 124, Al Nuymi tower, Abu Shagara, Sharjah. He had studied up to 12th standard and he can read, write and understand Hindi, Gujarati and English languages. On being asked about his profession, I work as Sales Assistant at Calash Jewellers, Fzco-Jafza, Dubai.
- that he was shown and explained the panchnamas dated 30.05.2025 drawn at International Airport, Surat by the officers of Customs AIU,

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International Airport, Surat which is 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 he is working in Dubai since 2013 and visits India once a year. He lastly visited India on 23.03.2025 and left for Sharjah on 18.04.2025. He came to meet his father who was hospitalized at that time. This time also he visited India because of his father's health issues as he is the only son of his parents, he also stated that he had travelled from Dubai today i.e 30.05.2025 to Surat.
- On being asked about the ownership of the 132.020 grams gold chain recovered during Panchnama dated 30.05.2025, he stated that gold chain belonged to him and he is the owner of the gold chain, which is made of 24 carat gold and recovered from his possession (worn around neck). On being asked he stated that he purchased the same from his savings. He purchased the gold chain from Moonlight Jewellers, Dubai on 29.05.2025. he was unable to produce the bill at the time of statement however he will mail the same to the customs id aiusuratinternationalairport@gmail.com. On being asked regarding the quantity, cost and payment details of said gold items, he stated that the gold chain is of 24 carat gold, weighing 132.15 gms(approx.) and he paid AED 51,570 by himself.
- That he was unaware of the fact that import of Gold without payment of Customs duty is an offence. Therefore, he had no intention to smuggle the gold into the country. He further stated that due to unawareness of the customs law he was to bring the gold by wearing the same around neck, he did not declare the goods brought by him before any Customs Officer. After clearing the immigration procedures, he collected his check-in baggage and during his checkout and he was intercepted by the Customs officials and further procedures as stated in Panchnama dated 30.05.2025 was carried out.
- He admitted that he had committed an offence, due to unawareness of the customs law, by not declaring his gold chain to the Customs, while coming to India, for which he had to face the consequences as prescribed under the Customs Law.

9. 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 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-s
 - (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 his accompanied baggage in the prescribed form.
- u)** As per DGFT Notification No. 36/2015-2020 dated 18.12.2019, Import policy of gold in any form, other than monetary gold and silver in any form, is amended from 'Free' to 'Restricted'; import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).
- 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-
 - (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:

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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.

CONTRAVICTION AND VIOLATION OF LAWS

10. It therefore appeared that:

(a)Shri Yogesh Vijay Makhija appears to have actively involved himself in the instant case of smuggling of gold into India. He has improperly imported gold weighing 132.020 gms of purity 24 carat having Market value of Rs. 12,93,796/- and Tariff Value of Rs. 11,72,591/- as per Notification. No. 34/2025 dated 15.05.2025 and exchange rate notification no. 27/2025 effective from 16.05.2025 without declaring it to the Customs. He concealed the gold on his body with a deliberate and malafide 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 without declaration before the proper officer of Customs cannot be treated as bonafide household goods or personnel effects. Shri Yogesh Vijay Makhija as thus contravened the Foreign Trade Policy 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 and DGFT Notification No. 36/2015-2020 dated 18.12.2019.

(b)By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013. The gold improperly imported by the passenger, Shri Yogesh Vijay Makhija by concealing the said gold chain without declaring it to the Customs is thus liable for confiscation under Section 111(d), (i) and (i) read with Section 2(22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.

(c)Shri Yogesh Vijay Makhija, by his above-described acts of omission and commission by wearing gold chain had rendered himself liable to penalty under Section 112(b) 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 gold, totally weighing 132.020 gms, of purity 24 Carat having Market Value of Rs. 12,93,796/- and Tariff Value of Rs. 11,72,591/- without declaring it to the Customs, were not smuggled goods, was upon the passenger, Shri Yogesh Vijay Makhija.

11. Shri Yogesh Vijay Makhija via 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 30-05-2025 surat Airport.

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Mr. Yogesh Makhija vide e-mail dated 11.07.2025 has requested that he doesn't want any Show Cause Notice in the matter and requested that do not dispose of the said gold chain as he is willing to take back it to the UAE"

RECORD OF PERSONAL HEARING

12.1 "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 through virtual hearing was granted to the passenger to appear on 18.09.2025.

12.2 Shri Yogesh Vijay Makhija did not appear for the Personal Hearing and sent an email dated 18.09.2025 stating that after trying several attempts but the site is not opening from the country he was living and working, so requested to give some time. Further, 2nd virtual personal hearing was given to the passenger to appear on 18.09.2025.

12.3 Shri Yogesh Vijay Makhija had appeared for the Personal Hearing through Virtual Mode and during the hearing he submitted that the goods in question belonged to him. He stated that he has purchased the goods i.e a gold chain weighing approximately 132.020 grams (24 carat) for his personal use. He further submitted that he works in Dubai and comes to India once a year. He informed that during his stay in Dubai, he received the news of his father's ill health in India, which prompted him to return to India. Before returning to India, he purchased a gold chain in Dubai on 29.05.2025 and carried the same with him in India on 30.05.2025. He further, stated that he has purchased the same for his personal use and seek 10 days' time to submit the purchase bill copy along with payment particulars which were done online. Further, he has also expressed his willingness to pay the applicable duty on the impugned goods and has requested to release the seized gold chain.

DISCUSSION AND FINDINGS

13. I have carefully gone through the facts of the instant case, including Panchnama, waiver of notice request, record of personal hearing and written submissions of the passenger and other documents/information on records.

14. I now proceed to frame the issues in the instant case before me. On a careful perusal of the case records, I find that following issues involved in the instant case required to be decided are as under, whether

- (i)** 01 gold chain weighing 132.020 gms, of purity 24 Carat having Market Value of Rs. 12,93,796/- and Tariff Value of Rs. 11,72,591/- seized vide Seizure order dated 30.05.2025 under Panchnama dated 30.05.2025 should be confiscated under Section 111(d), 111(i) and 111(j) of the Customs Act,1962 or otherwise;

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(ii) Penalty should be imposed on him under Section 112 of the Customs Act, 1962 or otherwise.

15. I find that the Panchnama has clearly drawn out the fact that on the basis of passenger profiling, Customs Officers intercepted one international passenger named Shri Yogesh Vijay Makhija, suspected to be carrying some high value dutiable/prohibited goods, arrived at Surat International Airport on 30.05.2025 from Dubai via Air India Express Flight No. IX-174. On being inquired by the officers, if they had anything to declare, in reply to which the passenger denied. Upon physical search of the passengers, 01 gold chain was recovered which is worn by the passenger. However, considering the nature of the jewellery worn and the circumstances, the officers, in the presence of panchas and the passenger, called the Government Approved Valuer to examine the items. Upon examination, It is certified that gold chain was of 24-carat purity, weighing a total of 132.020 grams, with a market value of Rs. 12,93,796/- and Tariff Value of Rs. 11,72,591/-. Further, I note that the gold chain was seized under Section 110 of the Customs Act, 1962, vide Seizure Order dated 30.05.2025, on a reasonable belief that the said gold was smuggled into India and was liable to confiscation under the provisions of the Customs Act. The seizure process was duly recorded in a *panchnama* drawn on the same date in the presence of independent witnesses.

16. I find that no Show cause Notice has not been issued in the instant case as the passenger vide email dated 21.06.2025 has requested for waiver of Show Cause Notice in the instant case.

However, as per Section 124 of the Customs Act 1962,

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 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.

In the instant case, the passenger has been given the reasonable opportunity of being heard in the matter on his request and to submit the relevant documents.

18. Further, I find a statement of Shri Yogesh Vijay Makhija was recorded on 30.05.2025 under Section 108 of the Customs Act, 1962, wherein he inter alia stated as under:

- that he is residing at Gurunanak Nagar, Sindhcamp, Navsari Pin : 396445, Gujarat, India when he visits India. He came here to meet his father and mother. However he resides with his wife and son at Sharjah and the address is B Block, Room no. 124, Al Nuymi tower, Abu Shagara, Sharjah. He had studied up to 12th standard and he can read, write and understand Hindi, Gujarati and English languages. On being asked about his profession, I work as Sales Assistant at Calash Jewellers, Fzco-Jafza, Dubai.
- that he was shown and explained the panchnamas dated 30.05.2025 drawn at International Airport, Surat by the officers of Customs AIU, International Airport, Surat which is 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 this he is working at Dubai since 2013 and visits India once a year. He lastly visited India on 23.03.2025 and left for Sharjah on 18.04.2025. He had come to meet his father who was hospitalized at that time. This time also he was visiting India because of his father's health issues, and he is the only son of his parents. he also stated that he had travelled from Dubai today i.e 30.05.2025 to Surat.
- On being asked about the ownership of the 132.020 grams gold chain recovered during Panchnama dated 30.05.2025, he stated that gold chain belonged to him and he is the owner of the gold chain, which is made of 24 carat gold and recovered from his possession (worn around neck). On being asked he stated that he had purchased the same from his savings. He had purchased the gold chain from Moonlight Jewellers, Dubai on 29.05.2025. He was unable to produce the bill at that time however he stated that he would mail the same to the customs id aiusuratinternationalairport@gmail.com. On being asked regarding the quantity, cost and payment details of said gold items, he stated that the Gold chain is of 24 carat gold, weighing 132.15 gms(approx.) and he had paid AED 51,570.
- That he was unaware of the fact that import of Gold without payment of Customs duty is an offence. Therefore, he had no intention to smuggle the gold into the country. He further stated that due to unawareness of the customs law he was to bring the gold by wearing the same around neck, he did not declare the goods brought by him before any Customs Officer. After clearing the immigration procedures, he collected his check-in baggage and during his checkout and he was intercepted by the Customs officials and further procedures as stated in Panchnama dated 30.05.2025 was carried out.
- He admitted that he had committed an offence, due to unawareness of the customs law, by not declaring his gold chain to the Customs, while coming to

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India, for which he had to face the consequences as prescribed under the Customs Law.

19. I find that the passenger had never retracted his aforesaid statement dated 30.05.2025 recorded under Section 108 of the Customs Act, 1962 and the offence committed by the passengers is clearly admitted by him in his statement. Therefore, I consider his statement to be material evidence in this case and for that I place my reliance on the following judgements/case laws;

- The Hon'ble Apex Court has held in the case of **Surjeet Singh Chhabra vs UOI**, reported as 1997 (84) ELT 646 (SC), that statement made before the Customs Officers though retracted within 6 days is an admission and binding, since Customs Officers are not Police Officers under Section 108 of the Customs Act, 1962;
- The confessional statement given before the Customs officers are admissible evidence as they are not the police officers. This view has been upheld by the Hon'ble Supreme Court in the case of **Badaku Joti Savant vs. State of Mysore** [1978 (2) ELT J 323 (SC)];
- The decision of the Hon'ble Madras High Court in the case of **Assistant Collector of Customs Madras-I vs. Govindasamy Raghupathy** 1998 (98) ELT 50 (Mad), in which the court held that the confessional statement under Section 108 even though later retracted is a voluntary statement and was not influenced by duress and is a true one.
- The Hon'ble Apex Court in **Naresh J Sukhawani vs UOI** held that the Statement before the Customs Officer is a material piece of evidence

20. Further, I find that the passenger had neither questioned the manner of the *panchnama* proceedings at the material time nor contested the facts detailed in the *panchnama* while recording his statement dated 30.05.2025 under Section 108 of the Customs Act, 1962. Every procedure conducted during the *panchnama* by the officers was well documented and was prepared in the presence of the *panchas* and the passenger. I also find that the passenger has admitted in his statement dated 30.05.2025 that he was carrying the gold items without declaring them to the Customs officers. He also revealed that he did not know that non-declaration of goods to evade the payment of Customs duty is an offence as per the Customs Act, 1962. Therefore, he tried to import the goods into the country without declaring them to the customs authorities. In his statement, the passenger admitted that he had carried the gold items on his person. He did not declare the same on his arrival before the Customs and thereby, has violated provisions of the Customs Act, the Baggage Rules, 2016, the Foreign Trade (Development & Regulations) Act, 1992, the Foreign Trade (Development & Regulations) Rules, 1993 and the Foreign Trade Policy 2023.

21. I find that Shri Yogesh Vijay Makhija in his statement dated 30.05.2025 stated that he had purchased the gold chain for himself and was unable to produce any

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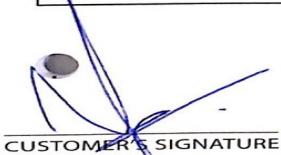
purchase bill and payment proof at the time of statement. Further, during the personal hearing he reiterated the same and requested 10 days' time to produce the purchase bill and bank statement for the payments done. Thereafter, the purchase bill and the bank statement have been submitted by him via E-mail dated 13.10.2025. The copy is as below:-

Moonlight Jewellers FZCO
Gold & Diamond Park, Building - 2A, First floor,
Office NO. 2115, PO Box: 453893, Al Quoz, Dubai - U.A.E
Tel : +971 4 3799 565 | Mob: +971 58 552 9999
Email: info@moonlightjewellers.ae
TRN : 104570695700003

Moonlight FZCO
JEWELLERS

TAX INVOICE / فاتورة مبيعات

| YOGESH VIJAY MAKHIJA VIJAY CHAITRAM M | | Invoice No - رقم الماتور | | POS25ML02669 | | |
|--|----------------------|-------------------------------------|---------------------------------|---------------------|-----------------------------|-----------------------------|
| Contact No - رقم الهاتف : +971506027586 Civil Id - معرف مدنى : 784-1991-6374983-3 Party TRN: | | Invoice Date - التاريخ : 29/05/2025 | | | | |
| No. رقم | Description التفاصيل | Weight الوزن | Value | VAT % | VAT | Total Amount السعر الاجمالي |
| 1 | 24OLD - 24K OLD | 132.18 | 51,570.00 | 5 | 0.00 | 51,570.00 |
| | | 132.18 | 51570.00 | 0.00 | 0.00 | 51,570.00 |
| Total : AED FIFTY-ONE THOUSAND FIVE HUNDRED SEVENTY ONLY | | | | | | |
| Mode of Settlement: طريقة الدفع CASH (1,570.00 - (AED - 1570) BANK - 50,000.00 | | | Amount Before VAT AED 51,570.00 | Tax amount AED 0.00 | Invoice Total AED 51,570.00 | |


CUSTOMER'S SIGNATURE

CHECKED BY

مويلايت جوبلارس ش م ح
MOONLIGHT JEWELLERS FZCO

PA
AUTHORIZED SIGNATORY

Scanned with OKEN Scanner

OIO No. 26/ADC/SRV/SRT-AIRPT/2025-26
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ACCOUNT STATEMENT

| YOGESH SALES PO BOX 117973 DUBAI UAE | | Currency AC-NUM IBAN | AED 100-138-1957591-00-2 AE-41-035-100-138-1957591-00-2 |
|---|-------------|--|---|
| Account Statement FROM 13 MAY 2025 TO 12 JUN 2025 | | | |
| | | Total Debit Txns : | 9 |
| | | Tot. Debit Amnt. : | 78,247.49 |
| | | Total Credit Txns : | 3 |
| | | Tot. Credit Amnt. : | 20,686.26 |
| | | Debit Interest. : | |
| | | Sheet no. | 1 |
| DATE | VALUE DATE | DESCRIPTION | DEBIT |
| | | Opening balance | |
| 21 MAY 2025 | 21 MAY 2025 | IPI Transfer FAB Ref: CII155K5V2ZV09868 0 outward IPI Payment BeneIBAN: AE5902600010 65626338101 | 545.00 |
| 23 MAY 2025 | 23 MAY 2025 | IPP Transfer Instant Payment,FAB Ref: A5 a472efc7211499db6b3b0f975fac904,BeneIBAN: AE34097562445699000001,Pay Dtls: FIS23 may 105 dollar share | 385.00 |
| 23 MAY 2025 | 23 MAY 2025 | IPP Transfer Instant Payment,FAB Ref: A5 e5ba75fd93e4313bef16283568b7827,BeneIBAN: AE34097562445699000001,Pay Dtls: FIS124 dollar | 455.00 |
| 23 MAY 2025 | 23 MAY 2025 | IPP Transfer Instant Payment,FAB Ref: A6 7a77211161b4228a6e4f1d3b4924d63,BeneIBAN: AE34097562445699000001,Pay Dtls: FIS | 645.00 |
| 23 MAY 2025 | 23 MAY 2025 | IPP Transfer Instant Payment,FAB Ref: A0 b1ec7dbd262457ea8cd62654bb2fcff,BeneIBAN: AE590260001065626338101,Pay Dtls: OAT | 400.00 |
| 26 MAY 2025 | 26 MAY 2025 | IPP Transfer Instant Payment,FAB Ref: A1 8d1f90f4c674925b7ebd410392d4b46,BeneIBAN: AE34097562445699000001,Pay Dtls: FIS | 2,000.00 |
| 29 MAY 2025 | 29 MAY 2025 | IPP Transfer Instant Payment,FAB Ref: A7 a2fd2b363e84ca480406ef0b6b7cde6,BeneIBAN: AE700500000000019302199,Pay Dtls: FIS | 50,000.00 |
| 31 MAY 2025 | 01 JUN 2025 | Credit Interest (Fixed) Int for Period :01 MAY 2025 TO 31 MAY 2025 | |
| 10 JUN 2025 | 10 JUN 2025 | Outward Telex Charge FT25161VHVH0 | 0.49 |
| 10 JUN 2025 | 10 JUN 2025 | Telex Transfer Remittance Information : /REF/mashreq Beneficiary Details are : 42 89697003211007,Yogesh Makhija,MASHREQBANK PSC.,DUBAI FT25161VHVH0 | 23,817.00 |
| | | Balance carried forward | |
| | | | 13,841.39 |
| | | | 13,841.39 |

هذا يذهب احتجاجات البنك بشأن أي احتجاجات على المعاملات والرصيد المليء أعلاه حالياً، يوماً من تاريخ إصداره للحساب في كشف الحساب المحدد.
Important: The bank must be notified of any objections to the above-mentioned transactions and balances within 30 days from the date of issuing the account statement. In absence of any notification, the data shown in account statement shall be deemed correct.
*Please visit FAB website to learn more about ISave account interest rates.

بنك أبوظبي الأول ش.م.م | ص.ب. ٣٦٦ | أبوظبي | الإمارات العربية المتحدة | مركز الاتصال | First Abu Dhabi Bank PJSC | P.O. Box 6316 Abu Dhabi | United Arab Emirates | Contact Centre 600 52 5500
سوف نحاول الاتصال بك في 5 أيام عمل بحسب طبيعة الشكوى.

As per the bank statement mentioned above, a payment of Rs. AED 50,000 has been done by him and on 29.05.2025, however, the purchase bill of the chain submitted by him is amounting to AED 51,570/-. The passenger via mail also stated that the amount apart from AED 50,000 which is AED 1570 has been paid by him in cash.

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22. Further, I have observed that the passenger has confessed in his statement dated 30.05.2025 that, he had not declared the gold, carried by him on his arrival to the Customs authorities. I observe that the 'Free Allowance' is allowed only on the bona fide baggage as per-Rule 4 of Baggage Rules, 2016. It is a clear case of non-declaration with an intent to import the gold items improperly. Thus, it is proved that the passenger has violated Section 77 of the Customs Act, 1962, by not declaring the unlawfully imported/smuggled gold items. Hence, the act of the passenger/noticee does not warrant consideration under Section 79 of the Customs Act, 1962, and Para 2.27 of the Foreign Trade Policy 2023 has been violated. Thus, in the instant case. I am not inclined to allow 'Free Baggage Allowance' to the Noticee/passenger.

23. From the foregoing facts, I find it evident that Shri Yogesh Vijay Makhija brought gold items from Dubai to Surat, intending to improperly import them and remove them without paying the applicable Customs duty. By virtue of the violation committed by the passenger, the goods seized vide Seizure order dated 30.05.2025 have been rendered liable to confiscation under the provisions of Sections 111(d), 111(i), and 111(j) of the Customs Act, 1962. The commission of the above act has made the impugned goods fall within the ambit of 'smuggling' as defined under Section 2(39) of the Customs Act, 1962.

24. Further, I have observed that the notice/passenger had not filed the baggage declaration form and had not declared the gold items and other goods/items which were in his possession, as envisaged under Section 77 of the Customs Act, 1962 read with the Baggage Rules and Regulation 3 of Customs Baggage Declaration Regulations, 2013. It is also observed that the import was also for a non-bona fide purpose, as the same was carried for monetary benefit, as confessed by the notice/passenger in his statement. Therefore, the improperly imported gold items by the passenger Shri Yogesh Vijay Makhija without declaring to the Customs on his arrival in India cannot be treated as bona fide household goods or personal effects. The passenger thus has contravened Para 2.27 of the Foreign Trade Policy 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.

25. Further, I find that in his defence submission dated 13.10.2025 and 21.06.2025, claimed that the seized gold chain was for personal use and admitted his failure to declare them upon arrival. He further submitted that he is the sole breadwinner of his family, and acknowledged that bringing undeclared gold was a serious lapse on his part. He expressed remorse, assured non-repetition, and conveyed willingness to pay the applicable Customs duty on the seized goods. I find the contentions/submissions raised/made by the notice/passenger in his defence submission dated 13.10.2025 and 21.06.2025 have been duly noted. His admission regarding non-declaration of the gold chain, though claimed to be for personal use, substantiates the offence under the Customs Act, 1962. I find that his acknowledgement of the lapse, expression of remorse, and willingness to pay duty are mitigating factors; however, these do not absolve him from the legal consequences of attempted smuggling and violating statutory provisions.

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26.1 Further, from the discussion held so far, it can be reasonably concluded that the passenger has admitted in his statement dated 30.05.2025 that the gold chain were meant for his personal use and has reiterated the same in his defence submission dated 21.06.2025 and 13.10.2025. In addition, the weight of one 24 KT gold chain was 132.020 grams, which, in my reckoning, does not constitute a commercial quantity. The notice/passenger has submitted valid tax invoice supporting the one gold chain recovered from his possession, which serve as *prima facie* documentary evidence of the lawful purchase of the said goods. It can be logically ascertained that the production of these invoices lends credibility to the noticee/passenger claim of legitimate ownership and provides corroborative support for the assertion that the gold items were not acquired through illicit means. Further, these documents, issued by a registered jeweller in Dubai, reflect the goods' weight, purity, and transactional value, thereby substantiating the authenticity of the impugned items. Also, there is nothing on record to prove that the notice/passenger is a habitual offender or has been working as part of an organised smuggling syndicate. As there was no such prohibition on the import of gold jewellery on payment of duty, I am not ready to hold that gold in the form of 24 carat jewellery was prohibited goods. In the instant case, it merits attention that the seized gold chain, which was brought for personal use and was not concealed, were found on the neck area of the passenger. Further, the ownership of the seized gold item by Shri Yogesh Vijay Makhija cannot be denied, as he claims ownership of the seized gold items in his statement recorded on 30.05.2025 and his written submissions. I also refer, CBIC Circular No: 495/5/92-Cus. VI dated 10.05.1993 which talks about the concealment of gold in order to smuggle it into India. So, I find that ingenious concealment is one of the important aspects of deciding on redemption/ non-redemption of the goods. The gold, albeit hidden, was only worn around his neck and left hand which is not an ingenious mode of concealment and as ruled by the authority in Order No: 245/2027-CUS9WZ)/ASAR/MUMBAI dated 29.09.2021 in case of Shri Memon Anjum ***"there at times is resorted to by travellers with a view to keep the precious goods secure and safe". (emphasis supplied).***

26.2. Further, I note that the Revisionary Authority has upheld a similar view in the **Order No. 694/2023-CUS(WZ)/ASRA/MUMBAI issued vide F. No. 371/345/B/2022-RA/7191 dated 28.09.2023 in the case of Shri Bunty Amaral Bajaj** wherein the Revisionary Authority upheld the order of the original adjudicating authority by considering keeping of gold in pocket of trousers and wearing around the neck as not cases of ingenious concealment.

26.3 Further, I also find similar views have been upheld in the Order issued vide **F. No. 371/170/B/WZ/2019/356 dated 19.01.2023 in the case of Shri Jayeshkumar Kantilal Modhpatel**, the Revisionary Authority stated that:

"In the instant case, the quantum of gold under import is small and is not of commercial quantity. The impugned gold was recovered from the wallet being carried by the Applicant. Government observes that sometimes passengers resort to such methods to keep their valuables /precious possessions safe. There are no allegations that the Applicant is a habitual offender and was involved in similar offences earlier. Also there

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is nothing on record to prove that the Applicant was part of an organized smuggling syndicate."

26.4 Further, I find that in a case decided by the ***Hon'ble High Court of Madras reported at 2016-TIOL-1664-HC-MAD-CUS concerning Malabar Diamond Gallery Pvt. Ltd***, the court while holding gold jewellery as prohibited goods under Section 2(33) of the Customs At, 1962 had recorded that "restriction" also means prohibition and had reiterated the stance of Hon'ble Supreme Court in the case of Om Prakash Bhatia reported at 2003 (155) ELT 423 (SC). 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 enjoyed with a duty, to enforce the statutory provisions, rules and notification, in letter and spirit, in consonance with the objects and intent of the Legislature, imposing prohibitions/restriction 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, whichever, 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)"

27.1. Thus, from a plain reading of the above, it is established to my understanding that the import of gold violates the law and the rules laid down therein render the gold as prohibited goods. In addition, it is also clear as per Section 125 of the Customs Act, 1962, whenever confiscation of any goods is ordered, an option to pay a fine in lieu of confiscation may be given to the owner or the person from whose custody the goods have been seized in the case of prohibited goods. Further, I seek to strengthen support for my argument from the ***Order No. 666/2023-CUS(WZ)/ASRA/Mumbai issued vide F.No.: 371/226/B/2021-RA/6799 dated 14.09.2023*** in the case of Smt. Shah Vidhi Kunal it was held that:

"A plain reading of the Section 125 shows that the adjudicating authority is bound to give an option of redemption goods and not subjected to any prohibition. In case of prohibited goods such as gold, educating authority may allow redemption. There is no bar on the adjudicating authority allowing redemption of prohibited goods. The exercise of discretion will depend on the nature of the good 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.".

27.2. Further, a similar view has been upheld in the case of ***M/s. Alfred Menezes VS Commissioner of Customs, (C.S.I) Airport Mumbai wherein*** the Hon'ble Tribunal held that the adjudicating authority has discretion in granting redemption of goods even in the case of prohibited goods.

27.3. Further, Hon'ble Supreme Court in the case of ***M/s Raj Grow Impex [CIVIL APPEAL NO(s) 2217-2218 of 2021 arising out of SLP (c) Nos. 14633-14634 of 2020 order dated 17.06.2021 iterated that:***

"71.1. It is hardly of any debate that discretion has to be exercised judiciously and, for that matter, all the facts and all the relevant surrounding factors as also the implication of exercise of discretion either way have to be properly weighed and a balanced decision is required to be taken."

27.4 Further, I would like to reinforce my stand by placing my reliance on the following cases/orders wherein the option to redemption has been granted and absolute confiscation has been set aside 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. A 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***. It is essential to note here that all three of the above-mentioned orders of the Revisionary Authority have been accepted by the department.

27.5. Furthermore, I find that the issue of redemption of goods has travelled through various appellate fora. I find that in the following cases, the Hon'ble Supreme Courts, High Courts, and the appellate fora have 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)
- (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..) Kolkata – 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.)

Thus, it can be construed from the '***ratio decidendi***' of the judgments above that, as per Section 125, even in the case of prohibited goods, discretion can be exercised by the adjudicating authority in granting redemption of the goods.

27.6. In view of the discussion in the foregoing paragraphs, it is reasonable to infer that the goods seized were not in commercial quantity and were brought for personal use by the passenger and not for sale. Also, it is significant to state that the modus utilised by the passenger does not constitute an ingenious method of concealment of gold. Further, the passenger in his defence submission dated 30.05.2025 has claimed the seized gold chain were for personal use and admitted his

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failure to declare them. It is significant to note that the passenger has acknowledged the lapse, expressed remorse for his illicit act, has undertaken not to repeat such acts in future, and has offered to discharge the applicable Customs duty liability. Therefore, I believe that absolute confiscation of the said gold jewellery of the passenger will not be reasonable. Further, Circular 69/2001-Cus dated 22-02-2001 states that redemption fines and personal penalties should be such that it not only wipes out profit margin but also act as a strong deterrent against repeat offences. The exact profit margin cannot be calculated in the instant case, however the market price of gold is Rs. 12,93,796/- (Rupees Twelve Lakh Ninety-Three Thousand Seven Hundred and Ninety-Six only) as calculated by Government Approved Valuer and also admitted by the passenger. Therefore, keeping the general trend of prices in the market, the penalty along with redemption fine would be appropriate. Thereby, in the exercise of the powers conferred upon me as the Adjudicating Authority, I hereby allow redemption of the seized item to passenger on payment of the applicable redemption fine, penalty and applicable duty and other charges, if applicable, as laid down under Section 125 of the Customs Act, 1962.

28. Further, I find it appropriate at this juncture to allude to a few cases wherein the Revisionary authority has granted the option for redemption and has set aside absolute confiscation:

- Order No. 12/2021-CUS(WZ)/ASAR dated 18.01.2021 by the Revisionary Authority, GOI issued under F. No:371/44/2015-RA/785 dated 29.01.2021,
- (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.

Therefore, upon an exhaustive review of the preceding, I would like to exercise my discretion to give an option to the passenger to redeem the goods on payment of a redemption fine, as provided under Section 125 of the Customs Act, 1962. In addition to the redemption fine, the passenger would also be liable for payment of applicable duties and other levies/charges in terms of Section 125(2) of the Customs Act, 1962.

29. After a careful evaluation of the facts of the case, the relied-upon documents, and the defence submissions made by the passenger, in light of the relevant provisions of the Customs Act, 1962, I find that the passenger was involved in the act of smuggling the impugned gold items, having failed to declare the same before the Customs authorities. This was done despite his knowledge and belief that carrying prohibited or restricted goods, constitutes an offence under the provisions of the Customs Act, 1962 and the Regulations framed thereunder. It is, therefore, evident that the passenger has knowingly concerned himself with the carrying, removal, possession, and dealing in goods which he knew, or had reason to believe, were liable for confiscation under Section 111 of the Customs Act, 1962. Accordingly, I find that the passenger is also liable for penal action under Section 112 of the Customs Act, 1962, and I hold accordingly.

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

ORDER

- (i) I order **confiscation** of the **one 24 carat gold chain weighing 132.020 grams**, having market value of Rs. 12,93,796/- (Rupees Twelve Lakh Ninety-Three Thousand Seven Hundred and Ninety-Six only) under Section 111(d), 111(i) and 111(j) of the Customs Act, 1962;
- (ii) However, I give an option to Shri Yogesh Vijay Makhija to redeem the impugned one 24 carat gold chain weighing 132.020 grams, on payment of **a redemption fine of Rs. 1,20,000/- (Rupees One Lakh Twenty Thousand only)** under Section 125(1) of the Customs Act, 1962. In addition to the redemption fine, the passenger shall also be liable to pay applicable customs duty along with any other charges, if any, in terms of Section 125(2) of the Customs Act, 1962. Further, in terms of Section 125(3), if the redemption fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of this order, the option for redemption shall become void, unless an appeal against the order is pending
- (iii) I impose a **penalty of Rs. 1,00,000/- (Rupees One Lakh only)** on Shri Yogesh Vijay Makhija under the provisions of Section 112(b)(i) of the Customs Act 1962, in respect of goods mentioned at (i) above.

31. 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

F. No. VIII/26-01/AIU/CUS/2025-26

Date:18.12.2025

DIN: **20251271MN0000524441**

To,

Shri Makhija Yogesh Vijay
Gurunanak Nagar, Sindhi camp,
Navsari Pin : 396445, Gujarat

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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