

OIO No:294/ADC/SRV/O&A/2024-25
F. No. VIII/10-180/SVPIA-B/O&A/HQ/2024-25



प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद
 ,”सीमाशुल्कभवन”पहलीमंजिल ,पुरानेहाईकोर्टकेसामने ,नवरंगपुरा ,अहमदाबाद– 380009.
 दूरभाष :(079) 2754 4630 **E-mail:** cus-ahmd-adj@gov.in, फैंक्स :(079) 2754 2343

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PREAMBLE

A	फ़ाइल संख्या/ File No.	:	VIII/10-180/SVPIA-B/O&A/HQ/2024-25
B	कारणबताओनोटिससंख्या-तारीख / Show Cause Notice No. and Date	:	VIII/10-180/SVPIA-B/O&A/HQ/2024-25 dated: 27.11.2024
C	मूलआदेशसंख्या/ Order-In-Original No.	:	294/ADC/SRV/O&A/2024-25
D	आदेशतिथि/ Date of Order-In-Original	:	24.03.2025
E	जारीकरनेकीतारीख/ Date of Issue	:	24.03.2025
F	द्वारापारित/ Passed By	:	Shree Ram Vishnoi, Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Passenger	:	Shri Kasam Rajak Gajiya, Bandar Road, Salaya, Devbhumi, Dwarka, Gujarat-361310
(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, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

Brief facts of the case: -

Shri Kasam Rajak Gajiya (hereinafter referred to as the said “passenger/Noticee”) residing at Bandar Road, Salaya, Devbhumi, Dwarka, Gujarat-361310, aged 42 years & DOB: 19.07.1982, holding

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passport number No. T2815222 travelled from Abu Dhabi to Ahmedabad on 18.06.2024 by Indigo Flight No. 6E1432 (Seat No. 1C) at SVPI Airport, Ahmedabad. On the basis of passengers profiling one passenger who arrived by Indigo Flight No. 6E1432 and on suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 18.06.2024 in presence of two independent witnesses/ panchas for passenger's personal search and examination of his baggages.

2. Whereas, on being asked about his identity by the AIU officers, the passenger identified himself as Shri Kasam Rajak Gajiya aged 42 years and shown his Indian Passport bearing No. T2815222. The said passenger informed the officers that he has travelled by Indigo Flight No. 6E1432 from Abu Dhabi to Ahmedabad on 18.06.2024 and shown his Boarding Pass Bearing Seat No.1C.

2.1 The AIU Officers asked the said Passenger in presence of the panchas, if he has anything dutiable or restricted/prohibited items to declare before the Customs, in reply to which he denied. The AIU Officers informed the passenger that he along with his accompanied officers will be conducting his personal search and detailed examination of his baggage. Here, the AIU Officers offered their personal search to which the passenger politely declined. Further, the AIU Officers asked the passenger whether he want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent to be searched in front of the Superintendent of Customs. Then AIU Officers asked Shri Kasam Rajak Gajiya to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removed all the metallic objects such as mobile, belt, jewellery etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound heard indicating there is nothing objectionable/metallic substance on his body/clothes.

2.2 The officers of AIU, the said passenger and the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall,

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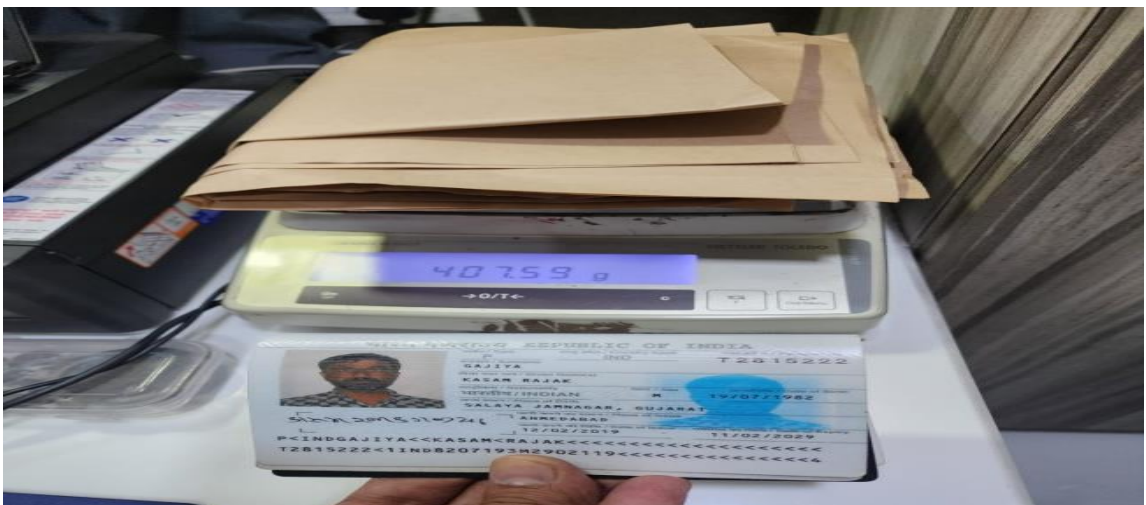
Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. During frisking, the passenger Shri Kasam Rajak Gajiya is examined thoroughly by the AIU officer. The AIU officers asked the said passenger to change all his clothes. During examination of his clothes, the officers in presence of the panchas find that the underwear of the passenger is unusually heavy. On further examination it is found that the said underwear has two layers stitched. The officer in presence of the panchas and the passenger cut opens the stitched layer wherein **a yellow paste like substance is found spread between the two layers of the said underwear**. On being asked, the passenger Shri Kasam Rajak Gajiya tell the officer that the said yellow paste like substance is a semi solid paste of gold and chemical mix. The officers started to check his baggage thoroughly and found **some clothes with metallic buttons and packets of biscuits, chocolates, crockery and glass made items which were suspicious in nature**. On detailed checking officers found **the corrugated papers with two layers containing gold dust and the same is confirmed by the passenger and gold ring is concealed in all the metallic press buttons** which is all taken out by the AIU officers.

2.3 Thereafter, the AIU officer called the Government Approved Valuer and informed him that **a yellow coloured paste like substance from passenger's underwear, corrugated paper containing gold dust and gold ring recovered from the metallic buttons** have been detected and the passenger has informed that the said yellow paste is semi solid paste of gold and chemical mix and hence, he needs to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informed the AIU officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid paste, gold ring & gold dust form by melting it and also informs the address of his workshop.

2.4 Thereafter, the panchas along with the passenger and the AIU officer left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer. On reaching the above referred premises, the AIU officer introduced the panchas as well

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as the passenger to one person namely Shri Kartikey Vasantraai Soni, Government Approved Valuer, the Government approved valuer weighs the underwear, corrugated paper with gold dust and gold ring recovered from Shri Kasam Rajak Gajiya and informed that the gross weight of the said items are 879.410 grams. The government approved valuer told the officers, in presence of the panchas and the said passenger that firstly, he has to burn the underwear and corrugated paper for making ash of it. Then, he took the underwear and corrugated paper recovered from Shri Kasam Rajak Gajiya and started the process of burning it and make ash of it. Photographs of the same areas under :



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(166.12 grams as gold dust with ashes of corrugated paper obtained after burning of gold dust concealed in inner side of corrugated paper having gross weight 407.590 grams (above at picture no. 2))



(87.55 grams as gold paste with ashes of under garment obtained after burning the gold in semi solid paste material concealed inside under garment having gross weight 364.580 grams (above at picture no. 3))

2.5. Thereafter, Shri Kartikey Vasantrai Soni, Government Approved Valuer, led the Officers, panchas and the passenger to the furnace place, which is nearby his premises. There, Shri Kartikey Vasantrai Soni started the process of converting the said ash and round gold wires recovered from the metallic buttons into solid gold by putting the

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said ash and round gold rings (wires) into the furnace and upon heating, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No.324/2024-25 dated 18.06.2024 confirmed that it is pure gold. After completion of the procedure, Government Approved Valuer informed that 03 Gold bars totally weighing **357.110** Grams having purity 999.0/24kt is derived from **360.910** grams of ashes which is total of undergarments ashes, corrugated paper ashes and gold rings of press button recovered from the passenger.

2.6 The Government Approved Valuer, in presence of the Officers, panchas, and the passenger tested and evaluated the recovered gold bar from Shri Kasam Rajak Gajiya is having net weight of 357.110 Grams, purity 999.0/24kt, **tariff value of Rs. 22,39,765/- (Rupees Twenty Two Lakhs Thirty Nine Thousand Seven Hundred Sixty Five only) and Market value of Rs. 26,28,330/- (Rupees Twenty Six Lakhs Twenty Eight Thousand Three Hundred and Thirty only)**. The Government Approved Valuer further informed that the value of the gold bar has been calculated as per the Notification No. 43/2024-Customs (N.T.) dated 14.06.2024 (gold) and Notification No. 40/2024-Customs (N.T.) dated 06.06.2024 (exchange rate). He submitted his valuation report to the AIU Officer and the panchas and the said passenger put their dated signature on the said valuation report.

The details of the Valuation of the said gold bars submitted vide Certificate No. 324/2024-25 dated 18.06.2024 is tabulated in below table:

Sl. No.	Details of Items	PC S	Net Weight In Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar (Derived from Button)	1	106.750	999.0 24 Kt	7,85,680	6,69,527
2.	Gold Bar (Derived from Paper)	1	164.030	999.0 24 Kt	12,07,261	10,28,783
3.	Gold Bar (Derived from Under Garment)	1	86.330	999.0 24 Kt	6,35,389	5,41,455
	Total	3	357.110		26,28,330/-	22,39,765/-

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2.7 The AIU Officer took the photograph of the said gold bar which is as under:



2.8 The proceedings of the conversion of gold items into gold bar at the workshop completed, the Officers, Panchas and the passenger returned to the Airport alongwith the extracted gold bar on 18.06.2024. Thereafter, on being asked by the AIU officers, in the presence of the panchas, the passenger produced the identity proof documents which have verified and confirmed by the AIU Officers. The panchas and the passenger put their dated signatures on the copies of the documents as token of having seen and agreed to the same.

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2.9 Whereas, the Officers in the presence of the panchas, and the passenger, scrutinized the following identify proof documents produced the by the passenger and found that Shri Kasam Rajak Gajiya, S/o Shri Rajak Kasam Gajiya, DOB: 19.07.1982 is residing at Bandar Road, Salaya, Devbhumi, Dwarka, Gujarat-361310. The identity proof documents submitted by the passenger which are as under:-

- (i) Copy of Passport No. T2815222 issued at Ahmedabad on 12.02.2019 valid up to 11.02.2029.
- (ii) Boarding pass of Indigo Flight No. 6E 1432, Seat No. 1C from Abu Dhabi to Ahmedabad dated 18.06.2024.

2.10 Whereas, the AIU Officers showed the passenger, in presence of the panchas, the passenger's manifest of Indigo Flight No.6E1432, in which name of Shri Kasam Rajak Gajiya is mentioned clearly. The Officers, the panchas as well as the passenger put their dated signatures on the copies of all the above-mentioned documents and the passenger's manifest, as a token of having seen and agreed to the same.

2.11 Whereas, the AIU Officers inform the panchas as well as the passenger Shri Kasam Rajak Gajiya that the recovered Gold bar of 24Kt. with purity 999.0 **weighing 357.110 Grams is having tariff value of Rs. 22,39,765/- and Market value of Rs. 26,28,330/-**. The value of the gold bar has been calculated as per the Notification No. 43/2024-Customs (N.T.) dated 14.06.2024 (gold) and Notification No. 40/2024-Customs (N.T.) dated 06.06.2024 (exchange rate), recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Kasam Rajak Gajiya is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure, vide Seizure Memo dtd. 18.06.2024, issued from F.No. VIII/10-43/AIU/B/2024-25, under Section 110 (1) & (3) of Customs Act, 1962.

2.12 The AIU Officers, then, in presence of the panchas and the said passenger Shri Kasam Rajak Gajiya, placed the 24 Kt. gold bar of 999.0

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purity weighing **357.110** grams recovered from the passenger in one transparent plastic box and after placing the packing list on the same, tied it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

3. The Officers, the panchas, as well as the passengers put their dated signature on the packing lists placed over the boxes as a token of having packed and sealed in the presence of the Officers, Panchas and passenger, Shri Kasam Rajak Gajiya. The said sealed transparent plastic container containing gold bar along with the packing materials are handed over to the Ware House In charge, SVPI Airport, Ahmedabad vide Ware House Entry No. **6491 dated 18.06.2024.**

4. The AIU Officers thereafter informed the passenger in presence of panchas that the copies of travelling documents and identity proof documents mentioned above duly signed by the Officers, the panchas, and the passenger Shri Kasam Rajak Gajiya have been taken into possession for further investigation.

5. A Statement of Shri Kasam Rajak Gajiya, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 18.06.2024, wherein he explained as under:-

- His name, address and address stated above is true and correct. He is working as a salesman in Salaya, Gujarat. He Studied up to 4th class.
- There are six members in his family, His wife, three sons and a daughter who is married. His monthly income is Rs.25,000/- per month.
- He travelled to UAE on 13.03.2024 for the purpose of job. He came back on 18.06.2024 by Indigo Flight No. 6E 1432 from Abu Dhabi to Ahmedabad. His friend Kasam Sattar Bhaya arranged his tickets.
- He stated that one unknown person gave him all these items in Abu Dhabi to wear and to carry with him during travelling to India. One person was supposed to receive the said gold from him in Ahmedabad but He don't know that person.
- On arrival at Green channel of SVPI Airport at Ahmedabad at around 06:05 am on 18.06.2024, He was intercepted by the

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Customs Officers when He tried to exit through the green channel with his check-in baggage and hand baggage. During the examination of his clothes/body and his baggage by the Customs Officers in the presence of two independent panchas, the officers recovered all the items mentioned in the panchnama dated 18.06.2024 from himself. On further examination the underwear consisting of Semi Solid Paste comprising of Gold and chemical mix, corrugated paper with gold dust and gold ring in metallic press buttons were also recovered.

- Thereafter, He admitted that all these items were containing gold or made up from the gold. **The 03 gold bars derived from the said gold paste had weight of 357.110 grams, tariff value of Rs. 22,39,765/- and market value of Rs. 26,28,330/-**, was recovered from him, which was hidden by him. The said 03 gold bars were seized by the officers under Panchnama dated 18.06.2024 under the provision of Customs Act, 1962. He stated that he was present during the entire course of the Panchnama and he confirmed the events narrated in the said panchnama drawn on 18.06.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, he has put his dated signature on the last page of the said Panchnama.
- He further 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 his undergarments, corrugated paper with gold dust and gold ring in metallic press buttons**, but he did not make any declarations in this regard to evade the Customs duty. He confirmed the recovery of 357.110 grams, tariff value of Rs. 22,39,765/- and market value of Rs. 26,28,330/- having purity 999.0/24 KT derived as narrated under the Panchnama dated 18.06.2024. He has opted for green channel so that he can attempt to smuggle the gold without paying customs duty.
- He had perused the said panchnama dated 18.06.2024 drawn at Terminal-2 of SVPI Airport, Ahmedabad and that he was present during the entire course of the said panchnama and he agreed with the contents of the said panchnama. Also stated that he had given his statement voluntarily and willingly without any threat, coercion or duress and no religious sentiments are hurt during the statement.

6. The above said 03 gold bars of **357.110** grams having 999.0/24 Kt. of purity and having **tariff value of Rs. 22,39,765/- and market value of Rs. 26,28,330/-**, recovered from the passenger, which were attempted to be smuggled into India with an intent to evade payment of Customs duty, was a clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the said 03 Gold bars net weighing **357.110** Grams attempted to be smuggled by Shri Kasam

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Rajak Gajiya, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; and hence placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 18.06.2024, issued from F.No. VIII/10-43/AIU/B/2024-25, under Section 110 (1) & (3) of Customs Act, 1962.

7. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

I) Section 2 - Definitions. —*In this Act, unless the context otherwise requires, —*

(22) "goods" includes-

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and
- (d) any other kind of movable property;

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

II) Section 11A – Definitions -*In this Chapter, unless the context otherwise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

III) Section 77 – Declaration by owner of baggage. —*The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."*

IV) Section 79. Bona fide baggage exempted from duty. -

- (1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty –

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(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) Section 110 – Seizure of goods, documents and things.—

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:”

VI) Section 111 – Confiscation of improperly imported goods, etc.—*The following goods brought from a place outside India shall be liable to confiscation:-*

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;”*

VII) Section 112 – Penalty for improper importation of goods, etc.—*Any person, -*

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*

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(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

VII) Section 119 – Confiscation of goods used for concealing smuggled goods–*Any goods used for concealing smuggled goods shall also be liable to confiscation.”*

B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;

I) Section 3(2) - *The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.”*

II) Section 3(3) - *All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.”*

III) Section 11(1) - *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.”*

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

CONTRAVENTION AND VIOLATION OF LAWS

8. It therefore appears that:

(a) The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger, Shri Kasam Rajak Gajiya, had improperly imported 03 gold bars weighing **357.110** Grams having purity 999.0/24 Kt., concealed in **his undergarments, corrugated paper with gold dust and gold ring in metallic press buttons**, having gross weight of Gold Bar of **360.910**

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Grams and net weight of **357.110** Grams, involving **tariff value of Rs. 22,39,765/- (Rupees Twenty Two Lakhs Thirty Nine Thousand Seven Hundred Sixty Five only) and Market value of Rs.26,28,330/- (Rupees Twenty Six Lakhs Twenty Eight Thousand Three Hundred and Thirty only)**, not declared to the Customs 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. Therefore, the improperly imported **357.110** Grams of gold bar of purity 999.0/24 Kt. by the person without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar by Shri Kasam Rajak Gajiya, 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 Kasam Rajak Gajiya, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e)** As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing **357.110** Grams, involving

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tariff value of Rs. 22,39,765/- (Rupees Twenty Two Lakhs Thirty Nine Thousand Seven Hundred Sixty Five only) and Market value of Rs. 26,28,330/- (Rupees Twenty Six Lakhs Twenty Eight Thousand Three Hundred and Thirty only), without declaring it to the Customs, are not smuggled goods, is upon the person and Noticee, Shri Kasam Rajak Gajiya.

09. Accordingly, a Show Cause Notice F.No. VIII/10-180/SVPIA-B/O&A/HQ/2024-25 dated 27.11.2024 was issued to **Shri Kasam Rajak Gajiya**, residing at Bandar Road, Salaya, Devbhumi, Dwarka, Gujarat-361310, holding passport number No. T2815222, as to why:

- (i) The 03 Gold Bars weighing **357.110** Grams, involving **market value of Rs. 26,28,330/- (Rupees Twenty-six lakh Twenty-eight thousand Three Hundred and Thirty only) and having tariff value of Rs.22,39,765/- (Rupees Twenty-two lakhs Thirty-nine Thousand Seven Hundred and Sixty-five only),** recovered from the Passenger who carried **in his undergarments, corrugated paper with gold dust and gold ring in metallic press buttons,** which has been placed under seizure under panchnama proceedings dated 18.06.2024 and Seizure Memo Order dated 18.06.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) The packing materials under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold which were attempted to be smuggled into India in violation of Section 135, of the Customs Act, 1962, under panchnama dated 18.06.2024 and seized under subsequent Seizure memo order dated 18.06.2024, should not be confiscated under Section 119 of the Customs Act, 1962 and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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Defense reply and record of personal hearing:

10. The noticee has not submitted any written submission to the Show Cause Notice issued to him.

11. Personal Hearing in this case were fixed on 28.02.2025. Shri Kasam Rajak Gajiya, 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 went Dubai for job purpose. In Duabi, a person named Hussain bhai gave him a yellow paste like substance which was a mixture of gold and chemicals and also gave him gold dust wrapped in a double layer corrugated paper and gold rings. He submitted that the gold was neither belong to him nor purchased by him. He also submitted that he had no purchase invoice or bank statement or any purchase details. He has nothing to add more and it was his final submission.

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 357.110 grams of 03 gold bars of 24KT(999.0 purity), recovered from the noticee who carried in his undergarments, corrugated paper with gold dust and gold ring in metallic press buttons having Tariff Value of **Rs.22,39,765/-** and Market Value of **Rs.26,28,330/-** seized vide Seizure Memo/ Order under Panchnama proceedings dated 18.06.2024, on a reasonable belief that the same was liable for confiscation under Section 111 of the Customs Act, 1962 (hereinafter referred to as 'the Act') or not; and whether the passenger is liable for penal action under the provisions of Section 112 of the Act.

14. I find that the Panchnama has clearly drawn out the fact that on the basis of passenger profiling and suspicious movement that Shri Kasam Rajak Gajiya was suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passenger as well as his personal search is required to be carried out. The AIU officers under Panchnama

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proceedings dated 18.06.2024 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. Then AIU Officers asked Shri Kasam Rajak Gajiya to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removed all the metallic objects such as mobile, belt, jewelry etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound heard indicating there is nothing objectionable/metallic substance on his body/clothes. During frisking, the passenger Shri Kasam Rajak Gajiya is examined thoroughly by the AIU officer. The AIU officers asked the said passenger to change all his clothes. During examination of his clothes, the officers in presence of the panchas find that the underwear of the passenger is unusually heavy. On further examination it is found that the said underwear has two layers stitched. The officer in presence of the panchas and the passenger cut opens the stitched layer wherein **a yellow paste like substance is found spread between the two layers of the said underwear**. On being asked, the passenger Shri Kasam Rajak Gajiya tell the officer that the said yellow paste like substance is a semi solid paste of gold and chemical mix. The officers started to check his baggage thoroughly and found **some clothes with metallic buttons and packets of biscuits, chocolates, crockery and glass made items which were suspicious in nature**. On detailed checking officers found **the corrugated papers with two layers containing gold dust and the same is confirmed by the passenger and gold ring is concealed in all the metallic press buttons** which is all taken out by the AIU officers.

15. It is on record that Shri Kartikey Vasantrai Soni, the Government Approved Valuer, weighed the said gold items recovered from noticee, on his weighing scale. Thereafter, the govt approved valuer burns the underwear and corrugated paper and after collecting the ashes, the valuer put them in furnace for further process and upon heating, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No.324/2024-25 dated 18.06.2024 confirmed

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that it is pure gold. After completion of the procedure, Government Approved Valuer informed that 03 Gold bars totally weighing 357.110 Grams having purity 999.0/24kt is derived from 360.910 grams of ashes which is total of undergarments ashes, corrugated paper ashes and gold rings of press button recovered from the passenger. The details of the Valuation of the said gold bar are tabulated as below:

Sl. No.	Details of Items	PC S	Net Weight In Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar (Derived from Button)	1	106.750	999.0 24 Kt	7,85,680	6,69,527
2.	Gold Bar (Derived from Paper)	1	164.030	999.0 24 Kt	12,07,261	10,28,783
3.	Gold Bar (Derived from Under Garment)	1	86.330	999.0 24 Kt	6,35,389	5,41,455
	Total	3	357.110		26,28,330/-	22,39,765/-

16. Accordingly, the said gold bars having purity 999.0/24 Kt. weighing 357.110 grams, recovered from noticee was seized vide Panchnama dated 18.06.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bars were smuggled into India by the said noticee with an intention to evade payment of Customs duty and accordingly the same were liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

I also find that the said 357.110 grams of gold bars, having Tariff Value of **Rs.22,39,765/-** and Market value is **Rs.26,28,330/-** 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 noticee in his statement recorded on 18.06.2024 under Section 108 of the Customs Act, 1962.

17. I also find that the noticee had neither questioned the manner of the Panchnama proceedings at the material time nor controverted the facts detailed in the Panchnama during the course of recording his statement. Every procedure conducted during the Panchnama by the Officers was well documented and made in the presence of the Panchas as well as the passenger. In fact, in his statement, he had clearly admitted that he was aware that the bringing gold by way of concealment to India was illegal and it was an offense. I find from the statement that he mentioned that the gold items were not belong to

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him and same were given by some unknown person to carry the same in India. Also the noticee has admitted the same during the personal hearing that a person named Hussain bhai gave him the gold items in paste form, in dust form in corrugated papers and in form of rings. Also the noticee has admitted during the personal hearing that he had not purchase details viz. copy of invoice/bank statement which establishes that the gold was not purchased in legitimate way. He admitted in his statement that he intentionally done this illegal carrying of gold of 24KT. in commercial quantity in India without declaration. I find from the content of the statement, that said smuggled gold was clearly meant for commercial purpose and hence do not constitute bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. I find from the statement that the said goods were also not declared before Customs and he was aware that smuggling of gold without payment of customs duty is an offence. Since he had to clear the gold without payment of Customs duty, he did not make any declarations in this regard. He admitted that he had opted for green channel so that he could attempt to smuggle the Gold without paying customs duty and thereby violated provisions of the Customs Act, the Baggage Rules, the Foreign Trade (Development & Regulations) Act, 1992 as amended, the Foreign Trade (Development & Regulations) Rules, 1993 as amended and the Foreign Trade Policy 2015-2020. I find that the noticee has tendered his statement under Section 108 of Customs Act, 1962 voluntarily without any threat, coercion or duress and same was typed for him on his request and same was explained to him in Hindi as well as in Gujarati and only after understanding the same, he put his dated signature. I find that the noticee has given the statement voluntarily and without any threat, coercion or duress.

18. Further, the noticee has accepted that he had not declared the said gold concealed by him, on his arrival to the Customs authorities. It is clear case of non-declaration with an intent to smuggle the gold. Accordingly, there is sufficient evidence to say that the passenger had kept the said derived gold bars, 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

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conclusively proved. Thus, it is proved that the passenger violated Section 77, Section 79 of the Customs Act for import/ smuggling of gold which was not for bonafide use and thereby violated Rule 11 of the Foreign Trade Regulation Rules 1993 as amended, and para 2.26 of the Foreign Trade Policy 2015-20. Further as per Section 123 of the Customs Act, 1962, gold is a notified item and when goods notified thereunder are seized under the Customs Act, 1962, on the reasonable belief that they are smuggled goods, the burden to prove that they are not smuggled, shall be on the person from whose possession the goods have been seized.

19. From the facts discussed above, it is evident that noticee had carried the said gold weighing 357.110 grams in form of bars, while arriving from Abu Dhabi 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 357.110 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 in form of paste in underwear, in form of dust in corrugated papers and in form of gold rings in metallic buttons and not declaring the same before the Customs, it is established that the noticee had a clear intention to smuggle the gold clandestinely with the deliberate intention to evade payment of Customs duty. The commission of above act made the impugned goods fall within the ambit of 'smuggling' as defined under Section 2(39) of the Act.

20. It is seen that for the purpose of customs clearance of arriving passengers, a two-channel system is adopted i.e Green Channel for passengers not having dutiable goods and Red Channel for passengers having dutiable goods and all passengers have to ensure to file correct declaration of their baggage. I find that the Noticee had not filed the baggage declaration form and had not declared the said gold which was in his possession, as envisaged under Section 77 of the Act read with the Baggage Rules and Regulation 3 of Customs Baggage Declaration Regulations, 2013 and he was tried to exit through Green Channel which shows that the noticee was trying to evade the payment of eligible customs duty. I also find that the definition of "eligible passenger" is provided under Notification No. 50/2017- Customs New

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Delhi, the 30th June, 2017 wherein it is mentioned as - “eligible passenger” means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days. I find that the noticee has not declared the gold before customs authority. It is also observed that the imports were also for non-bonafide purposes. Therefore, the said improperly imported gold weighing 357.110 grams concealed by him, without declaring to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The noticee has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

It, is therefore, proved that by the above acts of contravention, the noticee has rendered the said gold weighing 357.110 grams, having Tariff Value of Rs.22,39,765/- and Market Value of Rs.26,28,330/- recovered and seized from the noticee vide Seizure Order under Panchnama proceedings dated 18.06.2024 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 the gold in form of paste in underwear, in form of gold dust in corrugated paper and gold rings in metallic press buttons of cloth, it is observed that the noticee was fully aware that the import of said goods is offending in nature. It is, therefore, very clear that he has knowingly carried the gold and failed to declare the same on his arrival at the Customs Airport. It is seen that he has involved himself in carrying, keeping, concealing, and dealing with the impugned goods in a manner which he knew or had reasons to believe that the same is liable to confiscation under the Act. It is, therefore, proved beyond doubt that the Noticee has committed an offence of the nature described in Section 112 of the Customs Act, 1962 making him liable for penalty under Section 112 of the Customs Act, 1962.

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21. I find that the Noticee confessed of carrying the said gold of 357.110 grams concealed by him and attempted to remove the said gold from the Airport without declaring it to the Customs Authorities violating the para 2.26 of the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 further read in conjunction with Section 11(3) of the Customs Act, 1962 and the relevant provisions of Baggage Rules, 2016 and Customs Baggage Declaration Regulations, 2013 as amended. As per Section 2(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with. The improperly imported gold by the passenger without following the due process of law and without adhering to the conditions and procedures of import have thus acquired the nature of being prohibited goods in view of Section 2(33) of the Act.

22. It is quite clear from the above discussions that the gold was concealed and not declared to the Customs with the sole intention to evade payment of Customs duty. The record before me shows that the noticee did not choose to declare the prohibited/ dutiable goods with the wilful intention to smuggle the impugned goods. The said 03 gold bars weighing 357.110 grams, having Tariff Value of Rs.22,39,765/- and Market Value of Rs.26,28,330/- recovered and seized from the passenger vide Seizure Order under Panchnama proceedings dated 18.06.2024. Despite having knowledge that the goods had to be declared and such import without declaration and by not discharging eligible customs duty, is an offence under the Act and Rules and Regulations made under it, the noticee had attempted to remove the said 03 derived gold bars weighing 357.110 grams, by deliberately not declaring the same by him on arrival at airport with the wilful intention to smuggle the impugned gold into India. I, therefore, find that the passenger has committed an offence of the nature described in Section 112(a) & 112(b) of the Customs Act, 1962 making him liable for penalty under the provisions of Section 112 of the Customs Act, 1962.

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23. I further find that the gold is not on the list of prohibited items but import of the same is controlled. The view taken by the **Hon'ble Supreme Court in the case of Om Prakash Bhatia** however in very clear terms lay down the principle that if importation and exportation of goods are subject to certain prescribed conditions, which are to be fulfilled before or after clearance of the goods, **non-fulfilment of such conditions would make the goods fall within the ambit of 'prohibited goods'**. This makes the gold seized in the present case "prohibited goods" as the passenger, trying to smuggle it, was not eligible passenger to bring it in India or import gold into India in baggage. The said gold bars weighing 357.110 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 paste concealed in underwear, in form of gold dust concealed in corrugated paper and in form of rings concealed in metallic buttons of clothes. By using this modus, it is proved that the goods are offending in nature and therefore prohibited on its importation. Here, conditions are not fulfilled by the passenger.

24. In view of the above discussions, I find that the manner of concealment, in this case clearly shows that the noticee had attempted to smuggle the seized gold to avoid detection by the Customs Authorities. Further, no evidence has been produced to prove licit import of the seized gold bars. Thus, the noticee has failed to discharge the burden placed on him in terms of Section 123. Further, from the SCN, Panchnama and Statement, it is very clear that the noticee has deliberately concealed the gold in form of paste concealed in underwear, in form of gold dust concealed in corrugated paper and in form of rings concealed in metallic buttons of clothes, with intention to smuggle the same into India and evade payment of customs duty. Therefore, I hold that the said gold bar weighing 357.110 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 18.06.2024 stated that he has carried the said gold by concealment to evade payment of Customs duty and also the noticee did not possesses/submit any purchase bills or other documents which

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establish that the gold was purchased in legitimate way. In the instant case, without any documents viz. purchase invoice, Bank Statement and other documents, I hold that the gold was not purchased by the noticee in a legitimate way and that too carried by way of concealment in form of paste concealed in underwear, in form of gold dust concealed in corrugated paper and in form of rings concealed in metallic buttons of clothes. ***I am therefore, not inclined to use my discretion to give an option to redeem the gold on payment of redemption fine, as envisaged under Section 125 of the Act.***

25. Further, before the Kerala High Court in the case of Abdul Razak [2012(275) ELT 300 (Ker)], the petitioner had contended that under the Foreign Trade (Exemption from application of rules in certain cases) Order, 1993, gold was not a prohibited item and can be released on payment of redemption fine. The Hon'ble High Court held as under:

"Further, as per the statement given by the appellant under Section 108 of the Act, he is only a carrier i.e. professional smuggler smuggling goods on behalf of others for consideration. We, therefore, do not find any merit in the appellant's case that he has the right to get the confiscated gold released on payment of redemption fine and duty under Section 125 of the Act."

The case has been maintained by the Hon'ble Supreme Court in Abdul Razak Vs. Union of India 2017 (350) E.L.T. A173 (S.C.) [04-05-2012]

26. In the case of Samynathan Murugesan [2009 (247) ELT 21 (Mad)], the High Court upheld the absolute confiscation, ordered by the adjudicating authority, in similar facts and circumstances. Further, in the said case of smuggling of gold, the High Court of Madras in the case of Samynathan Murugesan reported at 2009 (247) ELT 21(Mad) has ruled that as the goods were prohibited and there was concealment, the Commissioner's order for absolute confiscation was upheld.

27. Further I find that in a recent case decided by the Hon'ble High Court of Madras reported at 2016-TIOL-1664-HC-MAD-CUS in respect of Malabar Diamond Gallery Pvt Ltd, the Court while holding gold

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jewellery as prohibited goods under Section 2(33) of the Customs Act, 1962 had recorded that "restriction" also means prohibition. In Para 89 of the order, it was recorded as under;

89. While considering a prayer for provisional release, pending adjudication, whether all the above can wholly be ignored by the authorities, enjoined with a duty, to enforce the statutory provisions, rules and notifications, in letter and spirit, in consonance with the objects and intention of the Legislature, imposing prohibitions/restrictions under the Customs Act, 1962 or under any other law, for the time being in force, we are of the view that all the authorities are bound to follow the same, wherever, prohibition or restriction is imposed, and when the word, "restriction", also means prohibition, as held by the Hon'ble Apex Court in Om Prakash Bhatia's case (cited supra).

28. The Hon'ble High Court of Madras in the matter of Commissioner of Customs (AIR), Chennai-I Versus P. SINNASAMY 2016 (344) E.L.T. 1154 (Mad.) held-

Tribunal had arrogated powers of adjudicating authority by directing authority to release gold by exercising option in favour of respondent - Tribunal had overlooked categorical finding of adjudicating authority that respondent had deliberately attempted to smuggle 2548.3 grams of gold, by concealing and without declaration of Customs for monetary consideration - Adjudicating authority had given reasons for confiscation of gold while allowing redemption of other goods on payment of fine - Discretion exercised by authority to deny release, is in accordance with law - Interference by Tribunal is against law and unjustified -

Redemption fine - Option - Confiscation of smuggled gold - Redemption cannot be allowed, as a matter of right - Discretion conferred on adjudicating authority to decide - Not open to Tribunal to issue any positive directions to adjudicating authority to exercise option in favour of redemption.

29. In 2019 (370) E.L.T. 1743 (G.O.I.), before the Government of India, Ministry of Finance, [Department of Revenue - Revisionary Authority]; Ms. Mallika Arya, Additional Secretary in Abdul Kalam Ammangod Kunhamu vide Order No. 17/2019-Cus., dated 07.10.2019 in F. No. 375/06/B/2017-RA stated that it is observed that C.B.I. & C. had issued instruction vide Letter F. No. 495/5/92-Cus. VI, dated 10.05.1993 wherein it has been instructed that "in respect of gold seized for non-declaration, no option to redeem the same on

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redemption fine under Section 125 of the Customs Act, 1962 should be given except in very trivial cases where the adjudicating authority is satisfied that there was no concealment of the gold in question".

30. The Hon'ble High Court of Delhi in the matter of Rameshwar Tiwari Vs. Union of India (2024) 17 Centax 261 (Del.) has held-

"23. There is no merit in the contention of learned counsel for the Petitioner that he was not aware of the gold. Petitioner was carrying the packet containing gold. The gold items were concealed inside two pieces of Medicine Sachets which were kept inside a Multi coloured zipper jute bag further kept in the Black coloured zipper hand bag that was carried by the Petitioner. The manner of concealing the gold clearly establishes knowledge of the Petitioner that the goods were liable to be confiscated under section 111 of the Act. The Adjudicating Authority has rightly held that the manner of concealment revealed his knowledge about the prohibited nature of the goods and proved his guilt knowledge/mens-rea."

*"26. The Supreme Court of India in State of Maharashtra v. Natwarlal Damodardas Soni [1980] 4 SCC 669/1983 (13) E.L.T. 1620 (SC)/1979 taxmann.com 58 (SC) **has held that smuggling particularly of gold, into India affects the public economy and financial stability of the country.**"*

31. Given the facts of the present case before me and the judgements and rulings cited above, the said gold weighing 357.110 grams, carried by the noticee is therefore liable to be confiscated absolutely. **I therefore hold in unequivocal terms that the said 03 gold bars weighing 357.110 grams, placed under seizure would be liable to absolute confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) & 111(m) of the Customs Act, 1962.**

32. I further find that the noticee had involved himself and abetted the act of smuggling of the said gold bars weighing 357.110 grams, carried by him. He has agreed and admitted in his statement that he travelled with the said gold from Abu Dhabi to Ahmedabad. Despite his knowledge and belief that the gold carried by him is an offence under the provisions of the Customs Act, 1962 and the Regulations made under it, the noticee attempted to smuggle the said gold of 357.110 grams, having purity 999.0/24kt by concealment. In regard to imposition of penalty under Section 112 of Customs Act, 1962, I find that in the instant case, the principle of mens-rea on behalf of noticee is established as the noticee concealed the gold in form of paste

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concealed in underwear, in form of gold dust concealed in corrugated paper and in form of rings concealed in metallic buttons of clothes, 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 declaring the gold bars weighing 357.110 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 of the Act and I hold accordingly.

33. Accordingly, I pass the following Order:

ORDER

- i) I order **absolute confiscation** of 03 gold bars weighing **357.110** grams having purity of 999.0 (24KT.), having Market value of **Rs. 26,28,330/- (Rupees Twenty-six lakh Twenty-eight thousand Three Hundred and Thirty only)** and having tariff value of **Rs.22,39,765/- (Rupees Twenty-two lakhs Thirty-nine Thousand Seven Hundred and Sixty-five only)**, derived from gold paste concealed in underwear, from the gold dust concealed in corrugated paper and from the gold rings concealed in

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metallic buttons of clothes, placed under seizure under Panchnama dated 18.06.2024 and seizure memo order dated 18.06.2024 , 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. 7,00,000/- (Rupees Seven Lakh Only)** on **Shri Kasam Rajak Gajiya** under the provisions of Section 112(a)(i) & 112(b)(i) of the Customs Act, 1962.

34. Accordingly, the Show Cause Notice No. VIII/10-186/SVPIA-A/O&A/HQ/2024-25 dated 02.08.2024 stands disposed of.

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

F. No: VIII/10-180/SVPIA-B/O&A/HQ/2024-25 Date: 24.03.2025
DIN: 20250371MN0000510835

BY SPEED POST AD

To,
Shri Kasam Rajak Gajiya,
Bandar Road, Salaya,
Devbhumi, Dwarka, Gujarat-361310

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.