



प्रधान आयुक्त का कार्यालय, सीमा शुल्क,अहमदाबाद

"सीमाशुल्कभवन",पहलीमंजिल,पुरानेहाईकोर्टकेसामने,नवरंगपुरा,अहमदाबाद – 380 009.

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PREAMBLE

A	फाइलसंख्या/ File No.	: VIII/10-58/SVPIA/O&A/HQ/2020-21
B	कारणबताओनोटिससंख्या-तारीख / Show Cause Notice No. and Date	: VIII/10-58/SVPIA/O&A/HQ/2020-21 Dated 22.09.2020
C	मूलआदेशसंख्या/ Order-In-Original No.	: 64/ADC/VM/O&A/2024-25
D	आदेशतिथि/ Date of Order-In-Original	: 11.06.2024
E	जारीकरनेकीतारीख/ Date of Issue	: 11.06.2024
F	द्वारापारित/ Passed By	: Vishal Malani, Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Passenger	: (1) Shri Pankajbhai Devrajbhai Navaparia, S/o Shri Devrajbhai Navaparia, Varasada, Dist. Amreli, Pin - 365430. (2) Shri Vikramkumar Bipinbhai Thadeshvar, S/o Shri Bipinbhai Dalpatbhai Thadeshvar, Dayaram Park, Babra, Distt. Amreli, Pin - 365 421.
(1)	यह प्रति व्यक्ति के उपयोग के लिए निःशुल्क प्रदान किया जाता है जिन्हे यह जारी किया जाता है।	
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्त किया तारीख के ६० दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क (अपील), ४वि मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।	
(3)	अपील के साथ केवल पांच (५.00) रुपये पे न्यायलय 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 साथकेवल पांच (५.00) रुपये पे न्यायलय शुल्क टिकिट लगा होना चाहिए।	

(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को ७.५% अधिकतम १० करोड़ शुल्क हम करना होगा जहां शुल्क या इयूटी 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, १९६२ के धरा १२९ के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।
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Brief facts of the case :

On the basis of suspicious movement, two passengers namely **Shri Pankajbhai Devrajbhai Navapara** and **Shri Vikramkumar Bipinbhai Thadeshvar** (herein after referred to as 'the said Passengers/ Noticees') arrived from Dubai to Ahmedabad on 16.02.2020, moving out of green channel exit, were intercepted by the Customs officers of AIU, SVPIA, Ahmedabad. The passengers were asked if they had anything to declare to the Customs, they said they have nothing to declare.

2. On scanning of their baggage and passing through the DFMD by both the passengers, neither any objectional object/ material found nor beep sound was heard, indicating that there is nothing objectionable in the baggage and body/ cloths. The officers found that the passengers have put gold coloured kadiwali chains and kadas in the plastic tray. On suspicion, the officers of AIU, passed the plastic tray contained two kadas and two kadiwali chains through scanning machine to which a dark black coloured image with yellow outline was appeared. On being asked, the passengers confessed that the said articles, i.e. 2 kadas and 2 kadiwali chains were in raw form and made out from 24 karat gold biscuits. The details are as under :

Details of item	PCS	Net Weight in grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
Gold Kada	1	58.320	999/ 24 Kt.	24,70,244/-	21,33,35/-
Gold Kadi Wali Chain	1	124.900	999/ 24 Kt.	5,29,076/-	4,56,884/-
Gold Kada	1	58.320	999/ 24 Kt.	24,70,244/-	21,33,35/-
Gold Kadi Wali Chain	1	124.900	999/ 24 Kt.	5,29,076/-	4,56,884/-
TOTAL	4	366.440	-	15,52,240/-	13,40,438/-

3. The Government Approved Valuer after testing and valuation of the said article i.e. 2 kadas and 2 kadiwali chains ('gold items' for

short), informed that these were made of pure gold having purity of 24 Kt. (999). The report indicated that four (4) pieces of gold items, recovered from the Noticees totally weighed **366.440** grams having market value of **Rs.15,52,240/-** and tariff value of **Rs.13,40,438/-**.

4. In view of the above, a Show Cause Notice was issued to both the Noticees, alleging that -

- (i) Two gold kadas weighing 58.320 grams each, and two kadiwali chains weighing 124.900 grams each having purity of 24 Kt./ 999.0 purity, totally weighing **366.440** grams having tariff value of **Rs.13,40,438/-** and market value of **Rs.15,52,240/-**, seized vide Panchnama drawn on 17.02.2020, is liable to be confiscated under the provisions of Section 111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger Shri Pankajbhai Devrajbhai Navaparia, under Sections 112 (a) and 112 (b) of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Vikramkumar Bipinbhai Thadeshvar under Section 112 (a) and 112 (b) of the Customs Act, 1962.

5. The said Show Cause Notice was adjudicated by the Joint Commissioner of Customs, Ahmedabad, vide Order-in-Original No. 07/JC/AKM/O&A/2021-22 dated 19.03.2021 wherein the Joint Commissioner passed order as under:

- (i) I order absolute confiscation of two gold kadas weighing 58.320 grams each, and two gold kadiwali chains weighing 124.900 grams each, having purity of 24 Kt./ 999.0, totally weighing **366.440** grams, having tariff value of **Rs.13,40,438/-** and market value of **Rs.15,52,240/-**, recovered from **Shri Pankajbhai Devrajbhai Navaparia**, (one gold kada weighing 58.320 gram & one kadiwali chain weighing 124.900 grams) **and Shri Vikramkumar**

Bipinbhai Thdeshvar (one gold kada weighing 58.320 gram & one kadiwali chain weighing 124.900 grams), seized vide Panchnama drawn on 17.02.2020, under the provisions of Section 111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962.

- (ii) I impose a penalty of Rs.1,00,000/- (Rupees One Lakh only) on **Shri Pankajbhai Devrajbhai Navaparia** under the provisions of Sections 112(i) of the Customs Act, 1962.
- (iii) I impose a penalty of Rs.1,00,000/- (Rupees One Lakh only) on **Shri Vikramkumar Bipinbhai Thdeshvar** under the provisions of Sections 112(i) of the Customs Act, 1962.

6. Being aggrieved by the said Order-in-Original No. 07/JC/AKM/O&A/21021-22 dated 19.03.2021, both the Noticees filed an appeal before the Commissioner of Customs (Appeals), Ahmedabad. The said appeal was decided by the Commissioner (Appeals), Customs, Ahmedabad vide Order-in-Appeal No. AHD-CUSTOM-000-APP- 292 to 297/ 22-23 dated 24.06.2022, wherein he ordered that -

"---- --. I set aside the impugned orders and remit these cases to the concerned adjudicating authority for passing fresh order after considering the submissions made by the appellants. In light of the aforesaid facts and circumstances, I remit the matter pertaining to these appeals to the concerned adjudicating authority, who shall ascertain the facts, examine the documents, submissions and case laws relied upon by the appellants and pass speaking order afresh following principles of natural justice and legal provisions."

In view of the above referred OIA dated 24.06.2022, the case has been taken up for adjudication proceedings.

PERSONAL HEARING:

7. Personal Hearing in this case was fixed on 30.05.2024. Shri Tejas Tanna, Advocate appeared for personal hearing on behalf of the Noticee No. 1, Shri Pankajbhai Devrajbhai Navaparia. Shri Tejas

Tanna, Advocate submitted that the Noticee, Shri Pankaj Bhai along with Shri Vikram Bhai visited Dubai for touring purpose on tourist visa. He purchased gold from his own money i.e. savings and borrowed money from his friends and relatives. Due to fear of theft and loot the gold was distributed half-half between both the Noticees, while returning to India. The gold was not concealed or hidden by the Noticee. At the time of arrival, they have orally declared the said gold before examination. Due to ignorance of Customs Rules and regulations the gold was carried by the Noticee. He further submitted that he had never indulged in any illegal/ smuggling activities, but this was his first time when he carried gold in the form of gold articles i.e. gold kada and gold Kandivali chain. The gold is not prohibited item and the same can be released on payment of fine and penalty. He further submitted that he is ready to pay applicable Customs Duty, fine and penalty and requested for release of seized gold. He requested to take lenient view in the matter and allow release the gold articles, on payment of reasonable fine and penalty.

Shri Tejas Tanna, Advocate along with Shri Vikramkumar Bipinbhai Thadehsvar, Noticee No. 2 appeared for personal hearing on 30.05.2024. Shri Tejas Tanna, Advocate submitted the Noticee, Shri Vikramkumar and Shri Pankajbhai visited Dubai for touring purpose on tourist visa. He purchased gold from his own money i.e. savings and borrowed money from his friends and relatives. Due to fear of theft and loot the gold was distributed half-half between both the Noticees, while returning to India. The gold was not concealed or hidden by the Noticee. At the time of arrival, they have orally declared the said gold before examination. Due to ignorance of Customs Rules and regulations the gold was carried by the Noticee. He had never indulged in any illegal/ smuggling activities, but this was his first time when he carried gold in the form of gold articles i.e. gold kada and gold Kandivali chain. The gold is not prohibited items and the same can be released on payment of fine and penalty. He further submitted that he is ready to pay applicable Customs Duty, fine and penalty and requested for release of seized gold. He requested to take lenient view in the matter and allow release the gold articles, on payment of reasonable fine and penalty.

DISCUSSION & FINDINGS

8. I have carefully gone through the facts of this case and submissions made by the Noticees. In the instant case I find that the main issues that are to be decided is whether 4 pieces of gold items, i.e. 2 gold kadas and 2 gold kadiwali chains, recovered from Shri Pankajbhai Devrajbhai Navapara and Shri Vikramkumar Bipinbhai Thadeshvar totally weighing **366.440** grams having purity of 24 Kt./ 999.0 and having market value of **Rs.15,52,240/-** and tariff value of **Rs.13,40,358/-**; recovered from the passengers which was placed under seizure vide Panchnama drawn on 17.02.2020 on the reasonable belief that the said goods were smuggled into India, are liable for confiscation under Section 111 of the Customs Act, 1962 (herein after referred to as "the Act") or not and whether the passengers are liable for penalty under Section 112 (a), 112 (b) of the Act.

9. I find that the Panchnama clearly draws out the fact that the passengers were intercepted and on suspicion, personal search of the passengers and their baggage was conducted. The passengers did not declare the gold and denied to have dutiable goods. The Customs officers recovered the above referred gold items (as discussed above), i.e. totally weighing **366.440 grams** having tariff value of **Rs.13,40,358/-** and market value of **Rs.15,52,240/-** having purity of 24 Kt./ 999.0 from both the two passengers. It is on record that the passengers had admitted that they were carrying gold which was intended to smuggle without declaring before the Customs Officers. It is also on record that the government approved valuer had tested and certified these gold items totally weighing 366.440 grams having tariff value of Rs.13,40,358/- and market value of Rs.15,52,240/- having purity of 24 Kt./ 999.0, which was placed under seizure order and Panchnama both dated 17.02.2020, in the presence of the passengers and Panchas.

10. I find that it is quite clear that the passengers have 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 of their statements. Every procedure conducted during the Panchnama by the Officers was well documented and made in the presence of the Panchas as well as the passengers. The passengers have not dislodged any of the facts narrated in their deposition. In fact, in their respective statements, they have clearly admitted that they had intentionally kept undeclared gold items (supra) and had not declared the same on their arrival before the Customs with an intent to clear them illicitly and evade payment of Customs duty and thereby, violated provisions of Customs Act, the Baggage Rules, the Foreign Trade (Development & Regulations) Act, 1992, the Foreign Trade (Development & Regulations) Rules, 1993 and the Foreign Trade Policy, 2015-2020.

11. Further, both the passengers have accepted that they had not declared the said gold on their arrival to the Customs authorities in order to evade payment of Customs duty. It is clear case of non-declaration with an intent to smuggle the gold. Accordingly, there is sufficient evidence to say that the passengers had kept the gold which was in their possession and failed to declare the same before the Customs Authorities on their arrival at SVPIA, Ahmedabad. The case of smuggling of gold recovered from their possession and which was kept undeclared with intent of clear the same and in order to evade payment of Customs duty is conclusively proved. Thus, it is proved that the passengers violated Section 77, Section 79 of the Customs Act, 1962 for import/ smuggling of gold which was not for bonafide use and thereby violated Rule 11 of the Foreign Trade Regulation Rules 1993, and para 2.26 of the Foreign Trade Policy 2015-20. Further, as per Section 123 of the Customs Act, 1962, gold is a notified item and when goods notified thereunder are seized under the Customs Act, 1962, on the reasonable belief that they are smuggled goods, the burden to prove that they are not smuggled, shall be on the person from whose possession the goods have been seized.

12. From the facts discussed above, it is evident that the passengers had imported gold items with an intention to clear the same without payment of Customs duty, thereby rendering the gold totally weighing 366.440 Grams, liable for confiscation, under the provisions of Sections

111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962. By concealing/ hiding the gold and not declaring before the Customs, it is established that the passengers had a clear intention to clear the same 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.

13. It is seen that the passenger had not filed the baggage declaration form and had not declared the gold which was in their possession, as envisaged under Section 77 of the Act read with the Baggage Rules and Regulation 3 of Customs Baggage Declaration Regulations, 2013.

14. I find that the Noticee had carried the said gold totally weighing 366.440 grams, having market value of Rs.15,52,240/- and tariff value of Rs.13,40,358/- as detailed above and had not declared the same in the baggage declaration as required under Section 77 of the Customs Act, 1962. The said quantity of gold, as per the discussions have been made hereinabove, and I have already found that the same is liable for confiscation in terms of the provisions of Sections 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962. By concealing the said gold and not declaring the same before the Customs, it is established that the passenger had a clear intention to smuggle the gold clandestinely with the deliberate intention to evade payment of Customs duty. The commission of above act made the impugned goods fall within the ambit of 'smuggling' as defined under Section 2(39) of the Act.

By using the modus of gold concealed in clothes, it is observed that the passengers were fully aware that the import of said goods is offending in nature. It is, therefore, very clear that they have knowingly carried the gold and failed to declare the same on their arrival at the Customs Airport. It is seen that they have involved themselves in carrying, keeping, concealing, and dealing with the impugned goods in a manner which they knew or had reasons to believe that the same is liable to confiscation under the Act. It is,

therefore, proved beyond doubt that the Noticees has committed an offence of the nature described in Section 112 of the Customs Act, 1962 making them liable for penalty under Section 112 of the Customs Act, 1962.

15. I find that the Noticees confessed of carrying the said gold of 366.440 grams concealed and attempted to remove the said gold from the Airport without declaring it to the Customs Authorities violating the para 2.26 of the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 further read in conjunction with Section 11(3) of the Customs Act, 1962 and the relevant provisions of Baggage Rules, 2016 and Customs Baggage Declaration Regulations, 2013. As per Section 2(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with. The improperly imported gold by the passenger without following the due process of law and without adhering to the conditions and procedures of import have thus acquired the nature of being prohibited goods in view of Section 2(33) of the Act.

16. 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 passengers did not choose to declare the prohibited/ dutiable goods after arriving from foreign destination with the wilful intention to smuggle the impugned goods. The said gold totally weighing 366.440 grams, having Tariff Value of Rs.13,40,358/- and Market Value of Rs.15,52,240/- recovered and seized from both the passengers vide Seizure Order under Panchnama proceedings both dated 17.02.2020. Despite having knowledge that the goods had to be declared and such import is an offence under the Act and Rules and Regulations made under it, the passengers had attempted to remove the said gold, totally weighing 366.440 grams by deliberately not declaring the same by

them on arrival at Airport with the wilful intention to smuggle the impugned gold into India. I, therefore, find that the passengers have committed an offence of the nature described in Section 112(a) & 112(b) of the Customs Act, 1962 making them liable for penalty under provisions of Section 112 of the Customs Act, 1962.

17. 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 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 passengers, trying to smuggle it, were not eligible passengers to bring it in India or import gold into India in baggage. The said gold weighing 366.440 grams, was recovered from their possession, and was kept undeclared with an intention to smuggle the same and evade payment of Customs duty. 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.

18. In view of the above discussions, I hold that the said gold totally weighing 366.440 grams, carried and undeclared by the Noticees with an intention to clear the same illicitly from Airport and evade payment of Customs duty are liable for absolute confiscation. Further, the Noticees in their respective statements dated 17.02.2020 stated that they have carried the gold by concealment to evade payment of Customs duty. In the instant case, I find that the gold was carried by the Noticees for getting monetary benefit and that too by concealment. I am therefore, not inclined to use my discretion to give an option to redeem the gold on payment of redemption fine, as envisaged under Section 125 of the Act.

19. 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."

20. 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.

21. Further I find that in a recent case decided by the Hon'ble High Court of Madras reported at 2016-TIOL-1664-HC-MAD-CUS in respect of Malabar Diamond Gallery Pvt Ltd, the Court while holding gold jewellery as prohibited goods under Section 2(33) of the Customs Act, 1962 had recorded that "restriction" also means prohibition. In Para 89 of the order, it was recorded as under :

89. While considering a prayer for provisional release, pending adjudication, whether all the above can wholly be ignored by the authorities, enjoined with a duty, to enforce the statutory provisions, rules and notifications, in letter and spirit, in consonance with the objects and intention of the Legislature, 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).

22. 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.

23. 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 7-10-2019 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 10-5-1993 wherein it has been instructed that "in respect of gold seized for non-declaration, no option to redeem the same on redemption fine under Section 125 of the Customs Act, 1962 should be given except in very trivial cases where the adjudicating authority is satisfied that there was no concealment of the gold in question".

24. Given the facts of the present case before me and the judgements and rulings cited above, the said gold weighing 366.440 grams, carried by the passengers is, therefore, liable to be confiscated absolutely. I therefore hold in unequivocal terms that the said gold weighing 366.440 grams, placed under seizure would be liable to absolute confiscation under Section 111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962.

25. I further find that the passengers had involved themselves and abetted the act of smuggling of gold articles weighing 366.440 grams, carried by them. They have agreed and admitted in their statements that they travelled with the said gold, totally weighing 366.440 grams from Dubai to Ahmedabad. Despite their knowledge and belief that the gold carried by them is an offence under the provisions of the Customs Act, 1962 and the Regulations made under it, the Passengers attempted to smuggle the said gold of 366.440 grams by concealment. Thus, it is clear that the passengers have concerned themselves with carrying, removing, keeping, concealing and dealing with the smuggled gold which they know 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 said gold is liable for absolute confiscation and the passenger is liable for penal action under Sections 112(a)(i) of the Act and I hold accordingly.

26. Accordingly, I pass the following Order:

ORDER

- (i) I order absolute confiscation of two gold kadas, weighing 58.320 grams each, and two kadiwali chains weighing 124.900 grams each, having purity of 24 Kt./ 999.0 purity, totally weighing **366.440** grams recovered from **Shri Pankajbhai Devrajbhai Navaparia** (one gold kada weighing 58.320, and one gold kadiwali chain weighing 124.900 grams) & **Shri Vikramkumar Bipinbhai Thadeshvar**, (one gold kada weighing 58.320, and one gold kadiwali chain weighing 124.900 grams), having purity of 24 Kt./ 999.0 and having tariff value of **Rs.13,40,358/-** and market value of **Rs.15,52,240/-**, seized vide Panchnama drawn on 17.02.2020, under the provisions of Section 111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962;
- (ii) I impose a penalty of **Rs.1,00,000/-** (Rupees One Lakh only) on Shri Pankajbhai Devrajbhai Navaparia under the provisions of Sections 112(a) & (b) of the Act;

(iii) I impose a penalty of **Rs.1,00,000/-** (Rupees One Lakh only) on Shri Vikramkumar Bipinbhai Thadeshvar under the provisions of Sections 112(a) & (b) of the Act.

27. Accordingly, both the Show Cause Notice bearing No. VIII/10-58/SVPIA/O&A/2020-21 dated 22.09.2020 stands disposed of.

Vishal
11/6/24

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-58/SVPIA/O&A/HQ/2020-21
DIN: 20240671MN000021742F

Date: 11.06.2024

gc

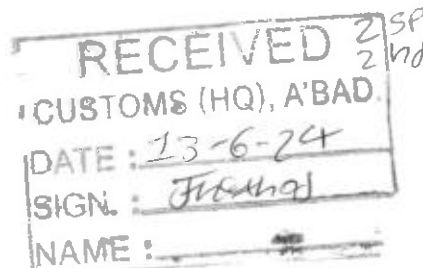
BY SPEED POST A.D.

To,

(1) Shri Pankajbhai Devrajbhai Navaparia, S/o Shri Devrajbhai Navaparia, Varasada, Distt. Amreli – 365430.	(2) Shri Vikramkumar Bipinbhai Thadeshvar, S/o Shri Bipinbhai Dalpatbhai Thadeshvar, Dayaram Park, Babra, Amreli – 365421.
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Copy to:

- The Principal Commissioner of Customs, Ahmedabad. (Kind Attn: RRA Section).
- The Dy./Asstt. Commissioner of Customs (AIU), SVPIA, Ahmedabad.
- The Dy./Asstt. Commissioner of Customs (TRC), Ahmedabad.
- The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
- Guard File.



[Signature]
13/6/24