

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25



## प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन,” पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380009.

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**DIN: 20250371MN0000999F13**

### PREAMBLE

A	फाइल संख्या / File No.	:	VIII/10-219/SVPIA-A/O&A/HQ/2024-25
B	कारणबता ओनोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	VIII/10-219/SVPIA-A/O&A/HQ/2024-25 dated 25.09.2024
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>301/ADC/SRV/O&amp;A/2024-25</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>28.03.2025</b>
E	जारी करने की तारीख / Date of Issue	:	<b>28.03.2025</b>
F	द्वारा पारित / Passed By	:	<b>SHREE RAM VISHNOI</b> , Additional Commissioner, Customs, Ahmedabad
G	आयातक कानाम और पता / Name and Address of Importer / Passenger	:	<b>SHRI KARSHAN LADHABHAI KODIYATAR</b> , 2ND FLOOR, AMRUT APARTMENT GOVARDHAN SOCIETY, PLOT 1, NEAR GOLDEN SUPER MARKET, AMIN MARG, RAJKOT, GUJARAT, INDIAPIN: 360004.
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें 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 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, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

### BRIEF FACTS OF THE CASE:

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

Shri Karshan Ladhabhai Kodiyatar S/o Shri ladhabhai Ramabhai Kodiyatar, Age-32 (D.O.B-21.02.1992) (hereinafter referred to as the said "passenger/Noticee"), residing at 2<sup>nd</sup> Floor, Amrut Apartment Govardhan society, Plot No. 1, Nr. Golden Super Market, Amin Marg, Rajkot-360004, holding an Indian Passport Number No. X3931047 arrived from Thai Airways Flight No. TG-343 from Bangkok to Ahmedabad at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad on 23.04.2024. On the basis of specific input, the passenger was carrying dutiable/contraband goods, the passenger was intercepted by the DRI/Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad while passenger was attempting to exit through green channel without making any declaration to the Customs, under Panchnama proceedings dated 23/24.04.2024 in presence of two independent witnesses for passenger's personal search and examination of his baggage.

2. The passenger was questioned by DRI/AIU officers as to whether he carrying any dutiable/contraband goods in person or in his baggage, to which he denied. Not being satisfied with the reply of the suspected passenger, the officers asked him to pass through the Door Frame Metal Detector (DFMD) installed at the arrival hall after removing all the metallic substance. The passenger passed through the Door Frame Metal Detector (DFMD) installed at the end of the green channel in the Arrival Hall of Terminal-2 building, however no beep sound was heard.

2.1 The officers conducted sustained interrogation in presence of panchas, the passenger, Shri Karshan Ladhabhai Kodiyatar confessed that he was carrying three cylindrical shape thick gold rod in his rectum. The passenger was taken to the washroom opposite belt no.1 of the Arrival Hall, Terminal 2 by the Officer, where he took out the 3 cylindrical shape thick gold rod from his rectum and handed over to the Customs officers.

2.2 Thereafter, the DRI officers calls the Government Approved Valuer and informed him that three cylindrical thick Gold rods have been recovered from a passenger, hence he needed to come to Airport for testing and valuation of said material. The officers here inform the panchas that the said Cylindrical Shape Thick Gold Rod are to be confirmed and it's purity and weight needs to be ascertained. Thereafter, the Government Approved Valuer reached the airport premises at Terminal No. 2, SVPI, Airport, Ahmedabad. Thereafter, the AIU officers introduce, the panchas as well as the passenger to one person viz. Shri Kartikey Vasantrai Soni, Government Approved Valuer.

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

2.3 Shri Kartikey Vasantrai Soni, after weighing the three gold thick rod on his weighing scale, informs that the gross weight of the said items is 520.800 grams having purity of 999.0/24 Kt. The picture of the same is as:-



3. After testing and valuation, the Govt. Approved Valuer confirms and issued Certificate No. 089/2024-25 dtd. 24.04.2024 that the Cylindrical Shape Thick Gold Rods is having purity 999.00 24 Kt. The Govt. Approved Valuer summarizes the said details as under;

Sr. No.	Item particulars	PCS	Net Weight (in grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1.	Cylindrical Shape Thick Gold Rod - 999.0 purity	3	520.800	38,79,960	33,97,762
	Total	3	520.800	38,79,960	33,97,762

Further, the Govt. Approved Valuer informs that the total Market Value of the said recovered gold is Rs. 38,79,960/- (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty Only) and Tariff Value is Rs. 33,97,762/- (Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only), which has been calculated as per the Notification No. 29/2024-Customs (N.T.) DTD. 15-04-2024 (Gold) and Notification No. 30/2024-Customs (N.T.) dtd. 18-04-2024 (exchange Rate). He submits his valuation report to the AIU Officers vide Certificate No. 089/2024-25 dated 24.04.2024.

4. The officers found that the recovered thick Gold rods of 24Kt. with purity 999.0 weighing 520.800 grams having market value of Rs. 38,79,960/- and having Tariff value of Rs. 33,97,762/- recovered from the above said passenger was

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

attempted to be smuggled into India with an intent to evade payment of Customs Duty which is clear violation of the provisions of Customs Act, 1962. Thus the officer determined that there existed a reasonable belief that the above said Gold was being attempted to be smuggled by Shri Karshan Ladhabhai Kodiyatar and the same was liable for confiscation as per the provisions of Customs Act, 1962; hence the said 03 thick Gold rods were placed under Seizure Memo dated 24.04.2024 under Section 110 (1) & (3) of the Customs Act, 1962.

**5.** A Statement of Shri Karshan Ladhabhai Kodiyatar S/o Shri ladhabhai Ramabhai Kodiyatar, 2<sup>nd</sup> Floor, Amrut Apartment Govardhan society, Plot No. 1, Nr. Golden Super Market, Amin Marg, Rajkot-360004, holding an Indian Passport Number X3931047 was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 24.04.2024, wherein he stated that:

He was engaged in trading of clothes. He understood Hindi and Gujarati very well, could understand English also but not so fluent and comfortable.

ii. There are 6 members in his family comprising of himself and his parents, his wife and a daughter and a son. He was only earning members of his family.

iii. He studied upto 12<sup>th</sup> standard only and earned Rs. 40,000/- approx per month.

iv. This was his first visit to Bangkok. He stated that he came in contact with a person who suggested him to arrange some fund to buy Gold from Bangkok at cheaper rate and further to sell the same in India at higher rate as Gold Price/rate in India is higher than Thailand. He stated that his passport was issued on 08.04.2024 and valid upto 07.04.2034. Accordingly, he arranged some interest free loan from his friend circle and planned to visit Thailand that is Bangkok on 20.04.2024 and boarded flight of Indigo Airlines from Mumbai and reached Bangkok on 20.04.2024 itself. On reaching there he stayed in hotel in Bangkok and purchased gold in Bangkok market. After purchasing of gold the shop keeper cut the cylindrical shape thick gold rod into small pieces. A person of the shop suggested him to insert the cylindrical shape thick gold rod in his rectum. Accordingly, he inserted three cylindrical gold thick rod in his body i.e. in rectum. He stated that from Mumbai to Bangkok and from Bangkok to Ahmedabad flight tickets were booked by him from his own fund. He had taken flight from Bangkok to Ahmedabad in Flight No. TG 343 of Thai Airlines. Further, he stated that this was his first attempt of smuggling of Gold in the form of Gold in cylindrical shape thick rod by way of concealment in rectum.

v. He further stated that he was not a regular and frequent flier this was his first visit of abroad.

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

vi. He stated that he travelled for abroad from Mumbai and arrived Ahmedabad and opted Ahmedabad as arrival point as flight fare being cheap for Ahmedabad. He further stated that both tickets were arranged by him only.

vii. He further stated that he had perused the said Panchnama Dated 23/24.04.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and that he was present during the entire course of the said panchnama proceedings and he agreed with the contents of the said Panchnama. He had been explained the said Panchnama in Hindi Language too. Upon perusal of the panchnama, in token of its correctness, he put his dated signature on each page of the Panchnama.

viii. On being asked he further stated that probably that the Gold was purchased by him only and he did not have any purchase bill as he intended to sell the same in the open market illicitly with sole motive to earn a good return.

ix. On being asked he further stated that the Gold was purchased by him by arranging cash fund on loan basis from his friends with guarantee to repay the same with interest as soon as the gold is selling out in the Indian market.

x. He further stated that in greed of earning quick money he opted this illegal smuggling of Gold by way of concealment in the rectum though he was fully aware that smuggling of gold without payment of Custom duty is an offence. He was in possession of 03 Cylindrical Shape Thick Gold Rod concealed in rectum but he did not make any declarations in this regard to evade the Customs duty. He confirmed that the recovery of 520.800 grams, tariff value of Rs.33,97,762/- and Market value of Rs.38,79,960/- having purity 999.0/24 KT as narrated under the Panchnama dated 23/24.04.2024. He had opted for green channel so that he could smuggle the gold without paying custom duty.

xi. On being further asked, he stated that since the gold was purchased by him from his own fund and he was the owner of the Gold so question of its delivery to any other person did not arise.

**6.** In view of the above, said three cylindrical Thick Gold Rods of 24Kt. with purity 999.0 weighing 520.800 Grams having market value of Rs. 38,79,960/- (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty only) and having tariff value of Rs. 33,97,762/- (Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only) was placed under Seizure under panchnama proceedings dated 23/24.04.2024 (RUD-01) and Seizure Memo dated 24.04.2024 (RUD-03) on the reasonable ground that the same are liable for confiscation under the Customs Act, 1962 in as much as the said act was an attempt to smuggle the said goods inside India illegally. The seized goods i.e. Three Thick Gold Rods weighing 520.800 grams having purity 999.0 (24 Kt.)

recovered/derived from the concealment in the rectum of the said passenger were handed over to the warehouse in-charge for safe keeping vide Warehouse Entry No.6220 dated 24.04.2024.

**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 –*

(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 bonafide 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
- (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.

**VIII) “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.*

**CONTRAVICTION AND VIOLATION OF LAW:**

8. It therefore appears that:

(a) The passenger viz. Shri Karshan Ladhabhai Kodiyatar had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported 03 Thick Gold Rods weighing **520.800 gram** having purity 999.0/24Kt under Panchnama dated 23/24.04.2024 derived from semi solid gold paste concealed in his rectum and having Market value of Rs. 38,79,960/- (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty only) and having tariff value of Rs. 33,97,762/- (Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only). The said 03 Thick Gold Rods were concealed in his rectum and not declared to the Customs. The passenger opted for the green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumvent the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the said improperly imported 03 Thick Gold Rods weighing **520.800** grams having purity 999.0/24Kt derived from semi solid gold paste concealed in his rectum and having Market value of Rs. 38,79,960/- (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty only) and having tariff value of Rs. 33,97,762/- (Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only) by Shri Karshan Ladhabhai Kodiyatar by way of concealment and without declaring it to the Customs on arrival in India

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

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 said improperly imported gold by the passenger viz. Shri Karshan Ladhabhai Kodiyatar consisting of gold and chemical mix paste found concealed in his rectum, 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 Karshan Ladhabhai Kodiyatar 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 03 Thick Gold Rods weighing 520.800 grams having purity 999.0/24Kt derived from his rectum and having Market value of Rs. 38,79,960/- (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty only) and having tariff value of Rs. 33,97,762/- (Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only), without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Karshan Ladhabhai Kodiyatar.

**09.** Accordingly, a Show Cause Notice vide F. No.- VIII/10-219/SVPIA-A/O&A/HQ/2024-25 dated 25.09.2024 was issued to Shri Karshan Ladhabhai Kodiyatar, holding Indian Passport No.X3931047, residing at 2nd Floor, Amrut Apartment Govardhan Society, Plot 1, Near Golden Super Market, Amin Marg, Rajkot, Pin: 360004, Gujarat, India, as to why:

- i. Three Cylindrical Thick Gold Rods weighing **520.800 grams** having purity 999.0/24Kt derived from his rectum and having Market value of Rs. 38,79,960/- (Rupees Thirty-Eight Lakhs Seventy-Nine Thousand Nine Hundred Sixty only) and having tariff value of Rs. 33,97,762/- (Rupees Thirty-Three Lakhs Ninety-Seven Thousand Seven Hundred and Sixty-Two only), which has been calculated as per the Notification No. 29/2024- Customs (N.T.) DTD. 15-04-2024 (Gold) and Notification No. 30/2024- Customs (N.T.) dtd. 18-04-2024 (exchange Rate), should not be confiscated

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

under the provisions of Sections 111(d), 111 (f), 111(i), 111 (j) and 111 (l) and 111(m) of the Customs Act, 1962 and ;

- ii. Penalty should not be imposed upon him under Section 112 of the Customs Act, 1962;

**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.** The noticee was given opportunity for personal hearing on 10.02.2025, 21.02.2025 & 10.03.2025 but he failed to appear and represent his case. In the instant case, the noticee has been granted sufficient opportunity of being heard in person for three times but he failed to appear. In view of above, it is obvious that the Noticee is not bothered about the ongoing adjudication proceedings and he do not have anything to say in his defense. I am of the opinion that sufficient opportunities have been offered to the Noticee in keeping with the principle of natural justice and there is no prudence in keeping the matter in abeyance indefinitely.

**11.1** Before, proceeding further, I would like to mention that Hon'ble Supreme Court, High Courts and Tribunals have held, in several judgments/decision, that ex-parte decision will not amount to violation of principles of Natural Justice.

In support of the same, I rely upon some the relevant judgments/orders which are as under-

**a)** The Hon'ble Supreme Court in the matter of JETHMAL Versus UNION OF INDIA reported in 1999 (110) E.L.T. 379 (S.C.), the Hon'ble Court has observed as under;

*“7. Our attention was also drawn to a recent decision of this Court in A.K. Kripak v. Union of India - 1969 (2) SCC 340, where some of the rules of natural justice were formulated in Paragraph 20 of the judgment. One of these is the well known principle of audi alteram partem and it was argued that an ex parte hearing without notice violated this rule. In our opinion this rule can have no application to the facts of this case where the appellant was asked not only to send a written reply but to inform the Collector whether he wished to be heard in person or through a representative. If no reply was given or no intimation was sent to the Collector that a personal hearing was desired, the Collector would be justified in thinking that the persons notified did not desire to appear before him when the case was to be considered and could not be blamed if he were to proceed on the material before him on the basis of the allegations in the show cause notice. Clearly he could not compel appearance*

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

*before him and giving a further notice in a case like this that the matter would be dealt with on a certain day would be an ideal formality.”*

**b).** Hon'ble High Court of Kerala in the case of UNITED OIL MILLS Vs. COLLECTOR OF CUSTOMS & C. EX., COCHIN reported in 2000 (124) E.L.T. 53 (Ker.), the Hon'ble Court has observed that;

*Natural justice - Petitioner given full opportunity before Collector to produce all evidence on which he intends to rely but petitioner not prayed for any opportunity to adduce further evidence - Principles of natural justice not violated.*

**c)** Hon'ble High Court of Calcutta in the case of KUMAR JAGDISH CH. SINHA Vs. COLLECTOR OF CENTRAL EXCISE, CALCUTTA reported in 2000 (124) E.L.T. 118 (Cal.) in Civil Rule No. 128 (W) of 1961, decided on 13-9-1963, the Hon'ble court has observed that;

*Natural justice - Show cause notice - Hearing - Demand - Principles of natural justice not violated when, before making the levy under Rule 9 of Central Excise Rules, 1944, the Noticee was issued a show cause notice, his reply considered, and he was also given a personal hearing in support of his reply - Section 33 of Central Excises & Salt Act, 1944. - It has been established both in England and in India [vide N.P.T. Co. v. N.S.T. Co. (1957) S.C.R. 98 (106)], that there is no universal code of natural justice and that the nature of hearing required would depend, inter alia, upon the provisions of the statute and the rules made there under which govern the constitution of a particular body. It has also been established that where the relevant statute is silent, what is required is a minimal level of hearing, namely, that the statutory authority must 'act in good faith and fairly listen to both sides' [Board of Education v. Rice, (1911) A.C. 179] and, "deal with the question referred to them without bias, and give to each of the parties the opportunity of adequately presenting the case" [Local Govt. Board v. Arlidge, (1915) A.C. 120 (132)]. [para 16]*

**d)** Hon'ble High Court of Delhi in the case of SAKETH INDIA LIMITED Vs. UNION OF INDIA reported in 2002 (143) E.L.T. 274 (Del.). The Hon'ble Court has observed that:

*Natural justice - Ex parte order by DGFT - EXIM Policy - Proper opportunity given to appellant to reply to show cause notice issued by Addl. DGFT and to make oral submissions, if any, but opportunity not availed by appellant - Principles of natural justice not violated by Additional DGFT in passing ex parte order - Para 2.8(c) of Export-Import Policy 1992-97 - Section 5 of Foreign Trade (Development and Regulation) Act, 1992.*

**e)** The Hon'ble CESTAT, Mumbai in the case of GOPINATH CHEM TECH. LTD Vs. COMMISSIONER OF CENTRAL EXCISE, AHMEDABAD-II reported in 2004 (171) E.L.T. 412 (Tri. - Mumbai), the Hon'ble CESTAT has observed that;

*Natural justice - Personal hearing fixed by lower authorities but not attended by appellant and reasons for not attending also not explained - Appellant cannot now demand another hearing - Principles of natural justice not violated. [para 5]*

**f).** The Hon'ble High Court of Jharkhand in W.P.(T) No. 1617 of 2023 in case of Rajeev Kumar Vs. The Principal Commissioner of Central Goods and Service Tax & The Additional Commissioner of Central GST & CX, 5A Central Revenue Building, Main Road, Ranchi pronounced on 12.09.2023 wherein Hon'ble Court has held that

*“Accordingly, we are of the considered opinion that no error has been committed by the adjudicating authority in passing the impugned Order-in-Original, inasmuch as, enough opportunities were provided to the petitioner by issuing SCN and also fixing date of personal hearing for four times; but the petitioner did not respond to either of them.*

*8. Having regard to the aforesaid discussions and admitted position with regard to non-submission of reply to the SCN, we failed to appreciate the contention of the petitioner that principle of natural justice has not been complied in the instant case. Since there is efficacious alternative remedy provided in the Act itself, we hold that the instant writ application is not maintainable.*

*9. As a result, the instant application stands dismissed. Pending I.A., if any, is also closed.”*

#### **DISCUSSION AND FINDINGS:**

**12.** I have carefully gone through the facts of the case. Though sufficient opportunity for filing reply and personal hearing had been given, the Noticee has not come forward to file his reply/ submissions or to appear for the personal hearing opportunities offered to him. The adjudication proceedings cannot wait until the Noticee makes it convenient to file his submissions and appear for the personal hearing. I, therefore, take up the case for adjudication ex-parte, on the basis of evidences available on record.

**13.** In the instant case, I find that the main issue to be decided is whether the **520.800** grams of Cylindrical Thick Gold Rods, concealed in rectum having tariff value of Rs.33,97,762/- ( Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only) and Market Value of Rs.38,79,960/- (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty only), seized vide

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

Seizure Memo/ Order under Panchnama proceedings both dated 23/24.04.2024, on a reasonable belief that the same is liable for confiscation under Section 111 of the Customs Act, 1962 (hereinafter referred to as 'the Act') or not; and whether the noticee is liable for penal action under the provisions of Section 112 of the Act.

**14.** I find that the panchnama dated 23/24.04.2024 clearly draws out the fact that the noticee, who arrived from Bangkok in Thai Airways Flight No. TG-343 was intercepted by the DRI & Air Intelligent Unit (AIU) officers, SVP International Airport, Customs, Ahmedabad on the basis of specific input, when he was trying to exit through green channel of the Arrival Hall of Terminal 2 of SVPI Airport, without making any declaration to the Customs. While the noticee passed through the Door Frame Metal Detector (DFMD) Machine no beep sound was heard which indicated there was no objectionable/dutiable substance on his body/clothes. The officers conducted sustained interrogation in presence of panchas, the passenger, Shri Karshan Ladhabhai Kodiyatar confessed that he was carrying three cylindrical shape thick gold rod in his rectum. The passenger was taken to the washroom opposite belt no.1 of the Arrival Hall, Terminal 2 by the Officer, where he took out the 3 cylindrical shape thick gold rod from his rectum and handed over to the Customs officers. It is on record that the noticee had admitted that he was carrying the gold in form of three cylindrical shape thick gold rod in his rectum, with intent to smuggle into India without declaring before Customs Officers. It is also on record that Government approved Valuer had tested and certified that the gold rods are of 24 kt and 999.0 purity, weighing 520.800 Grams. The Tariff Value of said gold rods having purity 999.0/24 Kt., was **Rs.33,97,762/-** and market Value of **Rs.38,79,960/-**, which was placed under seizure under Panchnama dated 23/24.04.2024 , in the presence of the noticee and independent panch witnesses.

**15.** I also find that the passenger/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 of 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/noticee. In fact, in his statement dated 24.04.2024, he has clearly admitted that he had travelled from Bangkok to Ahmedabad by Flight No. TG-343 dated 23.04.2024 carrying three thick cylindrical gold rods concealed in his rectum; that the Gold was purchased by him only and he did not have any purchase bill as he intended to sell the same in the open market illicitly with sole motive to earn a good return; that he had intentionally not declared the substance containing foreign origin gold before the Customs authorities as he wanted to clear the same illicitly and evade payment of customs duty; that he was aware that smuggling of gold without

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

payment of customs duty is an offence under the Customs law and thereby, violated provisions of Customs Act and the Baggage Rules, 2016.

**16.** I find that the noticee has clearly accepted that he had not declared the gold in form of thick cylindrical gold rods concealed in his rectum, to the Customs authorities. It is clear case of non-declaration with intent to smuggle the gold. Accordingly, there is sufficient evidence to conclude that the passenger had failed to declare the foreign origin gold before the Customs Authorities on his arrival at SVP International Airport, Ahmedabad. In the statement, he mentioned that the gold was purchased by him from the money he borrowed from his friends and purchased the gold from Bangkok as the rate of gold was cheaper than India, however he also admitted that he had no purchase bill/invoice as the sole purpose was to . I find that the noticee had gave his statement voluntarily under Section 108 of Customs Act, 1962 without any threat, coercion or duress. Therefore, it is a case of smuggling of gold without declaring in the aforesaid manner with intent to evade payment of Customs duty is conclusively proved. Thus, it is proved that passenger violated Section 77, Section 79 of the Customs Act for import/smuggling of gold which was not for bona fide use and thereby violated Rule 11 of the Foreign Trade Regulation Rules 1993, and para 2.26 of the Foreign Trade Policy 2015-20. As 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 in terms of Section 123 of Customs Act, 1962. In the instant case, the noticee has failed to submit his defense reply and failed to appear before adjudicating authority to prove the ownership on the gold. Therefore, I hold that the noticee has nothing to submit in his defense and claim of the noticee that the gold was purchased by him is not tenable on basis of no documentary evidence.

**17.** From the facts discussed above, it is evident that the passenger/noticee had brought gold of 24 kt having 999.0 purity weighing 520.800 gms., in form of three thick cylindrical gold rods concealed by the noticee in his rectum, while arriving from Bangkok to Ahmedabad, with an intention to smuggle and remove the same without payment of Customs duty, thereby rendering the gold weighing 520.800 gms, seized under panchnama dated 23/24.04.2024 liable for confiscation, under the provisions of Sections 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962. By secreting the gold in form of gold rods in his rectum and not declaring the same before the Customs, it is established that the passenger/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.

**18.** 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 as amended and he was tried to exit through Green Channel which shows that the noticee was trying to evade the payment of eligible customs duty. I also find that the definition of “eligible passenger” is provided under Notification No. 50/2017- Customs New Delhi, the 30th June, 2017 wherein it is mentioned as - “eligible passenger” means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days. I find that the noticee has not declared the gold before customs authority. It is also observed that the imports were also for non-bonafide purposes. Further, the noticee has not fulfilled the conditions prescribed for the eligible passenger to carry the gold in terms of Notification No. 50/2017-Customs, dated 30.06.2017. Therefore, the said improperly imported gold weighing 520.800 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.

**19.** It, is therefore, proved that by the above acts of contravention, the passenger/noticee has rendered gold of 24 kt having 999.0 purity weighing 520.800 gms., in form of three thick cylindrical gold rods concealed in rectum, having total Tariff Value of Rs.33,97,762/- and market Value of Rs.38,79,960/-, seized vide Seizure Memo/Order under the Panchnama proceedings both dated 23/24.04.2024 liable to confiscation under the provisions of Sections 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962. By using the modus of concealing the gold in rectum and without declaring to the Customs on arrival in India, it is observed that the passenger/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 to the Customs on his arrival at the 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

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

had reasons to believe that the same were liable to confiscation under the Act. It, is therefore, proved beyond doubt that the passenger has committed an offence of the nature described in Section 112 of Customs Act, 1962 making him liable for penalty under Section 112 of the Customs Act, 1962.

**20.** I find that the passenger/noticee has confessed of carrying gold of 24 kt having 999.0 purity, weighing 520.800 grams and attempted to remove the said gold by concealing the gold in his rectum and attempted to remove the said gold from the Customs 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 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.

**21.** 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 records before me shows that the passenger/noticee did not choose to declare the prohibited/dutiable goods and opted for green channel customs clearance after arriving from foreign destination with the willful intention to smuggle the impugned goods. The three thick cylindrical Gold Rods weighing 520.800 grams of 24Kt./ 999.0 purity, having total Market Value of Rs.38,79,960/- and Tariff Value Rs.33,97,762/- concealed in rectum, were placed under seizure vide panchnama dated 23/24.04.2024. The passenger/noticee has clearly admitted that despite having knowledge that the goods had to be declared and such import is an offence under the Act and Rules and Regulations made thereunder, he attempted to remove the gold by concealing in the rectum and by deliberately not declaring the same on his arrival at airport with the willful intention to smuggle the impugned gold into India. I therefore, find that the passenger/noticee has committed an offence of the nature described in Section 112(a) of Customs Act, 1962 making him liable for penalty under provisions of Section 112 of the Customs Act, 1962.

**22.** I further find that 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-fulfillment 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 the same was not eligible passenger to bring or import gold into India in baggage. The gold was recovered in a manner concealed in rectum in form of three thick cylindrical rods and 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.

**23.** In view of the above discussions, I hold that the gold weighing 520.800 grams of 24Kt./999.0 purity, in form of cylindrical rods concealed in rectum and undeclared by the passenger/noticee with an intention to clear the same illicitly from Customs Airport and to evade payment of Customs duty, are liable for absolute confiscation. Further, it becomes very clear that the gold was carried to India by the noticee in concealed manner for extraneous consideration. In the instant case, ***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.***

**24.** In the case of ***Samynathan Murugesan [ 2009 (247) ELT 21 (Mad)], the Hon'ble 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 has ruled that as the goods were prohibited and there was concealment, the Commissioner's order for absolute confiscation was upheld.***

**25.** Further I find that in a case decided by the ***Hon'ble High Court of Madras reported at 2016-TIOL-1664-HC-MAD-CUS in respect of Malarods 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).”

**26.** The ***Hon’ble High Court of Madras in the matter of Commissioner of Customs (AIR), Chennai-I Vs. P. Sinnasamy [2016 (344) E.L.T. 1154 (Mad.)]*** has 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.*

**27.** 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”.

**28.** 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 White 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-reas.”*

24.....

**25.....**

**“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.*”**

**29.** Given the facts of the present case before me and the judgements and rulings cited above, 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 rods. Thus, the noticee has failed to discharge the burden placed on him in terms of Section 123. Further, from the SCN, Panchnama and Statement, I find that the manner of concealment of the gold is **ingenious** in nature, as the noticee concealed the gold in his rectum with intention to smuggle the same into India and evade payment of customs duty. Therefore, the gold weighing 520.800 grams of 24Kt./999.0 purity in form of gold rods, concealed in rectum is therefore, liable to be **confiscated absolutely. I therefore hold in unequivocal terms that the gold weighing 520.800 grams of 24Kt./999.0 purity, 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 Act.**

**30.** I further find that the passenger had involved himself in the act of smuggling of gold weighing 520.800 grams of 24Kt./999.0 purity, retrieved in form of three thick cylindrical gold rods concealed in rectum. Further, it is fact that the passenger/noticee has travelled with gold weighing 520.800 grams of 24Kt./999.0 purity, concealed in his rectum from Bangkok 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 thereunder. Thus, it is clear that the passenger has concerned himself with carrying, removing, keeping, concealing and dealing with the smuggled gold which he knew or had reason to believe that the same are liable for confiscation under Section 111 of the Customs Act, 1962. Therefore, I find that the passenger/noticee is liable for penal action under Sections 112 of the Customs Act, 1962 and I hold accordingly.

**31.** Accordingly, I pass the following Order:

OIO No:301/ADC/SRV/O&A/2024-25  
F. No: VIII/10-219/SVPIA-A/O&A/HQ/2024-25

**O R D E R**

i.) I order absolute confiscation of the Three Cylindrical Thick Gold Rods weighing **520.800 grams** having Market Value at **Rs.38,79,960/-** (Rupees Thirty Eight Lakhs Seventy Nine Thousand Nine Hundred Sixty only) and Tariff Value is **Rs.33,97,762/-** (Rupees Thirty Three Lakhs Ninety Seven Thousand Seven Hundred and Sixty Two only) derived from gold rods concealed in rectum by the passenger/noticee Shri Karshan Ladhabhai Kodiyatar and placed under seizure under panchnama dated 23/24.04.2024 and seizure memo order dated 24.04.2024 under Section 111(d), 111(f), 111(i), 111(j), 111(l) & 111(m) of the Customs Act, 1962;

ii.) I impose a penalty of **Rs. 10,00,000/-** (Rupees Ten lakhs Only) on Shri Karshan Ladhabhai Kodiyatar under the provisions of Section 112(a)(i) and Section 112(b)(i) of the Customs Act 1962.

**32.** Accordingly, the Show Cause Notice No. VIII/10-219/SVPIA-A/O&A/HQ/2024-25 dated 25.09.2024 stands disposed of.

**(SHREE RAM VISHNOI)**  
Additional Commissioner  
Customs, Ahmedabad

F. No. VIII/10-219/SVPIA-A/O&A/HQ/2024-25

Date: **28.03.2025**

DIN: 20250371MN0000999F13

By SPEED POST A.D.

To,

**SHRI KARSHAN LADHABHAI KODIYATAR ,**  
2ND FLOOR, AMRUT APARTMENT GOVARDHAN SOCIETY,  
PLOT 1, NEAR GOLDEN SUPER MARKET,  
AMIN MARG, RAJKOT,  
GUJARAT -360004

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.