

Opp. Panaji Jetty (Captain of Ports Building), Panaji, Goa.





CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS



🗧 @cbicindia







Early Primitive set up of customs on the banks of river Mandovi, Panaji, Goa (circa 1830)

Art by : C. Vijay Varma, Inspector, C. Excise, Pune (Oil on Canvas, SizeL 143 cm x 68 cm, 30.11.2006

Introduction

The Central Board of Indirect Taxes and Customs decided to set up the Customs and GST Museum at the heritage Customs building, popularly known as Blue Building, in Goa. The Blue Building was selected to house the Museum due to its rich and interesting/ eventful history and quaint architecture. The building has been revamped to its present appearance and has been dedicated to the nation by the Hon'ble Finance Minister Smt. Nirmala Sitharaman on 11th June, 2022 as 'Dharohar: National Museum of Customs and GST'. It is the first museum of its kind in India, showcasing the rich history of the Department of Customs and Indirect Taxes.



Old Customs House on the Banks of River Mandovi, Panaji, Goa (circa 2001) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 26.03.2007 Historical Importance of the Blue Building

The heritage two-storeyed building on the water front of the Mandovi river, has stood the test of time. Of particular interest to the Customs department is the root of the word Mandovi, which comes from the Arabic word 'mand' for tax.

Well over 400 years old now, the Blue Building stands in the heart of the capital city of Goa. At one time, it was one of the highest buildings in Panaji, standing tall at 108 feet. It was renovated in 1834. A stone inscription over the entrance of the building bears an inscription in 'Genio Restaurador Levanta Altivo Morada aIngentio do Comercio ao liro' which translates into English as 'Restoring Genius proudly rises, inborn of world trade'. The inscription highlights the significant role it has played in the last four centuries as a hub of international trade.

Built in a charming Portuguese style, the Blue Building has antique wooden floors, a grand staircase, spacious halls which bespeak the glory of its past.

After the liberation of Goa in December 1961, the Indian Customs and Central Excise department inherited the building from the Portuguese Customs. Fundacao Oriente carried out extensive restoration works in 1998-1999 under the direction of Goan architect Shri Sarto Almeida. It was then painted a shade of traditional ultramarine blue as a symbolic reference to Indigo, the main export commodity of Portuguese Goa.

From 1962 till January 2003, the headquarters of the Customs & Central Excise in Goa were located in the building. To the Commissionerate of Customs & Central Excise Goa, it occupies a pride of place invoking nostalgia.

The exhibits for the museum have been collected from the length and breadth of the country. Major Customs Houses, Revenue Laboratories, Opium Factory, Land Border Points, DRI offices and other Customs and Central GST offices have contributed to this endeavour.

Purpose

The main purpose of setting up this museum is to evoke a sense of the past and to underline the achievements of the Customs and Indirect Taxes department in the task of revenue generation, protection of cultural and natural *heritage as well as societal security. The idea behind the* 'Darohar' National Museum of Customs and GST museum is to make people aware of the contribution of the department in nation building and its history through guided information, education and entertainment. The museum also intends to promote a culture of voluntary compliance with tax laws and inspire people to pay their

The objectives of the Museum are to:

- Highlight the rich history of the Department and its contribution to the economic development and societal progress of the country, through revenue generation, curbing illicit trade and smuggling.
- *Promote a culture of voluntary tax compliance in the country,* as well as promote the sense of responsibility in the citizenry to assist enforcement agencies in detecting and preventing economic offences.
- (iii) Project how the Department has been maintaining international co-operation with counterparts and law enforcement agencies of other countries in areas of mutual interest.
- *(iv) Promote the collection, conservation, documentation &* display of artefacts in relation to the department.
- Establish links, maintain and promote the network of the Museum at the national and international level.

Objectives

The Museum

The Blue building has been renovated in order to house the Dharohar : National Museum of Customs and **GST.** The methods used to smuggle contraband goods have been re-created and the constant battle of wits between smugglers and vigilant tax officials has been portrayed, focusing on unusual contraband goods and innovative concealment methods employed to smuggle

General Information

Admission

The Museum is open to the public from

Tuesday to Sunday (Monday closed) Timings : 10:00 am to 5:00 p.m.

<u>Entry fee</u>

Indian Citizens :₹10/-:₹50/-Foreigners

<u>Usage charges for audio guide</u>

Indian Citizens :₹50/-Students : Free Foreigners :₹50/-

Tour of the **MUSEUM**

When visitors enter the Museum, to their left is the ticket counter and the cloak room. To the right is a chapel dedicated to St. Anthony, a saint revered by all, irrespective of caste, creed or religion. The age-old tradition of a feast on the 13th of June every year, continues to the present day as it marks an important tradition for the Goan community.

The introductory gallery provides information on the structure of the Indian Customs which operates under the Central Board of Indirect Taxes and Customs or CBIC, the Department of Revenue under the Ministry of Finance, Government of India. This Gallery serves to highlight the role of Customs as guardians of India's economic frontiers, cultural heritage and societal security. The museum exhibits show how alert customs officials have detected contraband and thwarted attempts at smuggling every step of the way. The significant items. Some are originals while others are replicas having duly handed over the originals to concerned century BCE) and the Nataraja from the Chola period (circa 11th - 12th century CE) are sterling examples of priceless operations.

Introductory Gallery



Nataraja, the Lord Shiva in his cosmic dance form is one of the unique creations of Indian art. The iconography of Nataraja is charged with deep symbolism. Shiva performing the cosmic dance of Tandava represents his five actions, the Panchakritya- Shrishti (creation), sthiti (preservation), samhara (destruction), tirobhava (embodiment) and anugraha (salvation). The sculpture in museum collection is a replica of the original Chola bronze statue that dates back to the 11th – 12th century, currently housed at the Indian Museum, Kolkata. The Nataraj sculpture belonged to a Royal family and was attempted to be smuggled out of the country in 1976 through the Dumdum (Kolkata) Airport to USA, declaring the package as books. It was intercepted by the Customs Officials with meticulous precision, having detected the image concealed in the book case.

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MILES

Name of Artefact: Nataraj Material: Wooden Replica



Name of Artefact: Amin Pillars Material: wooden replica

The Amin pillars were part of the Surajkund temple in Amin Village near Kurukshetra, Haryana. Amin Village, as the local lore goes, was the site of the Chakravyuha during the epic battle of Mahabharata where Abhimanyu, son of Arjun was killed. The well-preserved red sandstone pillars are dated to the Sunga period of the 2nd Century BCE. They are carved with yaksha-yakshi mithuna figures which are placed in the temple precincts as they are believed to be auspicious and symbolise fertility and abundance.

The story of how the pillars made the journey from Haryana to Goa via London makes for a thrilling story. It was in 1967 that the sensational theft of two Amin Pillars was reported. The value of the pillars, six decades ago, was estimated to be Rs. 40 Lakhs. The local police swung into action, recovered the pillars and restored them to their original site. Two years later, however, Customs officials in Bombay seized a pair of pillars, identical to the Amin set, which on closer inspection were found to be fake. The hunt for the originals ended nine years later in London, with the assistance of Interpol, Scotland Yard and the CBI. At the heart of the controversy were two brothers who had amassed a fortune dealing in antiques. The investigations indicated that they hired sculptors in Delhi to make three sets of fakes while the original antique pillars were exported illegally out of the country. The pillars were duly returned to India and found their new home at the National Museum in New Delhi. The replicas of the pillars are on display here to remind us of the key role that the Customs department plays in safeguarding our cultural heritage.

History of Taxation Gallery

This gallery showcases the evolution of taxation systems and practices from ancient India through the medieval, Mughal and colonial era to the present. The main attractions here include material culture of the Harappan Civilization and evidence of international trade. Presented here also is a diorama of the dockyard at Lothal, a port town of the civilization that had trade links with West Asian cultures such as Mesopotamia, Dilmun and Egypt as evinced by the discovery of numerous seals and sealings.

Indian Customs in the contemporary world is represented including a gallery devoted to uniforms and liveries of officers of the Customs department.



India has a history of trade since ancient period. Lothal, a fortified Harappan port town is situated in the revenue jurisdiction of Saragwala village of Dhokla Taluka, Ahmedabad District of Gujarat. Excavation of this site revealed ruins of Harappan town including a huge dockyard – a unique feature of the Harappan Civilization and a warehouse indicating its maritime trade with West Asia and the Gulf countries. A well organized system of trade suggests the presence of taxation during Harappan period.

Lothal (The Harappan Port Town c. 2450 – 1900 BCE)







ICITM No. 75, 943 (iv),(v) Name of Artefact: Portuguese coins and Thaler Received from: Mumbai Customs, Chennai Customs Date of Receipt: 20.08.2004, 07.09.2007 Coins have been one of the primary sources of tracing history. They represents social, religious, political and various other aspects of that particular ruler. Seen here are some of the coins on display at the museum.

ICITM No. 763 Name of Artefact: Weighing Balance Received from: Mumbai Customs Date of Receipt: 23.11.2004 This is a weighing Balance made on 01.07.1954 by M/s Scales manufacturing & ADJ works, Bombay and is marked to weigh 1000 Tolas. It is accompanied with a weight box to weigh upto 11 Kgs. It was used for weighment of gold & other precious metals.



ICITM No. 944 (iii) Name of the artefact: Coin (Chandragupta II) Material : Gold Received from: Chennai Customs Date of Receipt : 07.09.2007 This Archer type coin is the G o l d D i n a r o f t h e Chandragupta II who ruled around circa 380 to 415 CE. The obverse side of the coin has brahmi legend and depiction of the King, holding long bow in his left hand and an arrow in his right. The reverse side of the coin depicts Lakshmi seated on a lotus pedestal, holding long-stemmed lotus and the brahmi legend at the right.





The Indian Customs department has received several medals and mementos from their counterparts of other countries. These medals and mementoes signify the close bond between Indian Customs and other Customs administrations of the world and the collaboration amongst them to nab smugglers and foil the illicit trade. Mementoes from the countries like Canada, Korea, China, United States, Hong Kong, Japan, Australia, Belgium, Germany are represented in Museum.

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ICITM No. 911 Name of Artefact: Ain-i-Akbari Material: Paper Received from: Patna Customs Date of receipt: 12.10.2006 Here is an exquisite handwritten manuscript, the A'in- i Akbari, which is before you due to the vigilant efforts of officers of land customs at Raxaul, Bihar on the international border between India and Nepal. A'in- i Akbari literally means 'mode of governing of Akbar'. It was written in Persian by poet and court historian, Shaikh Abul Fazl Allami, one of the famous 'nine gems' or Navratnas of Mughal emperor Akbar.

The encyclopedic work is the singular most important of all Islamic chronicles ever written, covering almost forty-six years of Akbar's rule. It is like a modern gazette, an administrative manual that contains rules and regulations and statistical returns of the Mughal Empire. It also gives us a comprehensive account of the history of India, its literature, philosophy, arts, sciences and even cuisine. Treasury, mint, royal seals, studio, stables as well as the imperial army and armoury are discussed in detail.



Guardians of our **Economic Frontier** Gallery

The Guardians of our Economic Frontier Gallery is most fascinating as it depicts the continuous tug-of-war between officers and smugglers and the ingenious methods adopted by them to outsmart the former. The gallery reveals the modus operandi of smugglers and the efforts of customs officials in intercepting them to recover the goods. We learn how gold, drugs and other contraband items made their way into our country. The main attractions of the gallery are the mannequins of the 'Aristocratic couple' showing the concealment of diamonds in a walking stick and gold biscuit in the pocket.





Various tricks used by the smugglers for illicit trade. This representative display shows how it was carried out.

cycle owned by a Chinese workman on board SS "ting – sang" at Bombay. Watch parts concealed inside a hot case were found at Barmer Rail Customs Station on 28th September 1955.



Aristocratic couple

On 7th December, 1966 a British couple disembarked at the port of Mumbai (then known as Bombay) posing as aristocrats. Along with their luggage, the gentleman carried a walking stick with him. On a close examination, it was found that the stick hid diamonds of high value which he was smuggling into the country. In addition, the lady accompanying him hid gold biscuits in her jacket. The couple was detained by the Customs authorities and their smuggled goods confiscated.

This shows the alertness of the departmental officers and how alert they are on duty. This case was detected in an era when technology was not so advanced and equipment such as laser scanners, metal detectors etc. were not available.



Gallery depicting the dioramas of various modus operandi of smuggling

The gallery of guardians of our flora & fauna showcases the role played by the department in curbing the smuggling of wildlife and their parts. Seized items like antlers, tortoise shell, snake skin, tiger skin, rhino horn and elephant tusks, to name a few, are on display to sensitise the visitors about the illicit trade in such goods.

Guardians of our Flora & Fauna







The tusk majorly contains dentine, a hard, dense, bony tissue. The tusk has an enamelled layer on its surface which is the hardest animal tissue and the part of the tusk that manages the most wear and tear. Tusks also protect the trunk. The only way a tusk can be removed without killing the animal is if the animal sheds the tooth on its own.

To obtain a fresh tusk, an elephant has to be killed.

ICITM No. 54 Name of Artefact: Elephant Molar tooth Material: Ivory Received from: Patna Customs Date of Receipt: 16.08.2004

ICITM No. 53 Name of Artefact: Ivory Tusk Material: Ivory Received from: Patna Customs Date of Receipt: 24.09.2009



The teeth of the elephants develop from the back and move forward. They are wide and flat in shape which is perfect for grinding. Elephants have four molars. After the last sets of molars smoothen, elephant faces difficulty chewing and processing food, which in turn contribute to a decline in the animal's overall well-being. Ultimately the progression of teeth can dictate the length of an elephant's life.





Unlike the horns of many species, including cattle, rhino horn is not made of bone. It is made of keratin, a protein found in hair and fingernails.

According to traditional Chinese texts, rhino horns are being used in Chinese medicine for more than 2,000 years and are used to treat fever, rheumatism, gout and other disorders. But increasingly common is its use as a status symbol to display success and wealth especially in Vietnam. The International trade in rhino horn is banned under CITES (Convention on International Trade in Endangered Species of Fauna and Flora). The greatest threat facing rhinos is poaching for the illegal trade of their horns. Poachers use increasingly sophisticated methods, including helicopters and night vision equipment to track rhinos, and veterinary drugs to knock them off.

ICITM No. 773 Name of Artefact: Leopard Skin Material: Animal skin Received from: Lucknow Customs Date of Receipt: 23.11.2004

ICITM No. 55 Name of Artefact: Rhino Horn Material: Keratin Received from: Patna Customs Date of Receipt: 16.08.2004 Seen here is a well preserved skin of Leopard. Leopards live in sub-Saharan Africa, northeast Africa, Central Asia, India and China. However, many of their populations are endangered, especially outside of Africa. Their furs have been used principally to fashion outer garments. In order to make bags, shoes etc snake skin is used widely, though illegal. Seen here are some articles of snake skin.



ICITM No. 1116 Name of Artefact: Articles made of snake skin Vanity bag coated with snake skin Material: Animal skin Received from: Bengaluru Customs Date of Receipt: 24.09.2009



ICITM No. 1117 Name of Artefact: a Belt Material: Snake skin Received from: Postal appraising department, Bengaluru Customs Date of Receipt: 24.09.2009



ICITM No. 1118 Name of Artefact: Snake skins Material: Animal skin Received from: Bengaluru Customs Date of Receipt: 24.09.2009

Guardians of our Heritage

This gallery, spread over two levels- one on the ground floor and the other on first floor, displays artefacts that form an integral part of our cultural heritage. They include seized sculptures and antiquities contributed by various Commissionerates.

India since ancient times, is a land of fabled riches. The legendary tales of temples with hidden treasures and the invaders who plundered India time and again. Even today unscrupulous art dealers prey on the riches of our 5000 year old material culture to sell them in lucrative markets abroad. Buddhist, Jaina, Hindu temples in remote parts of often become easy targets for thefts. Not only does the loss of heritage artefacts drain the economy but also robs citizens of their precious, historical heritage and its

The Customs department works in tandem with other enforcement agencies in the recovery of stolen antiques. This Gallery holds a treasure trove of stone and metal sculptures, ivory artefacts, terracotta and coins that would have been lost forever were it not for the ever-vigilant eye of the Customs department.







ICITM No. 1315 W. H. No. 323 (3) Name of Artefact: Dragon Boat Material: Animal Bone Received from: DRI Zonal Unit, Mumbai Date of Receipt: 01.09.2004

This is an artistically designed boat shaped like a dragon carved from ivory and bone. On the boat are small human figurines. The outer body of the boat is painted in polychrome. Line drawing in black can be seen all over including the base. The artefact was intercepted as it was being imported into India.



These four ivory artefacts were received from Jaipur Customs. The ivory is delicately carved to show a line of elephants walking in a single file and fixed to a wooden base.

ICITM No. 93 Name of Artefact: 9 Elephant bridge (4 nos) Material: Ivory and wood Received from: Jaipur Customs Date of Receipt: 06.09.2004



This unusual sculpture is a syncretic image of Vishnu as Varaha and Nandi, the vahana of Shiva. The hump of Nandi is shown in the form of a Linga with four faces. Shiva's Damru is seen in the front of the sculpture while Vishnu's Gada and Padma are depicted on either sides of Nandi. On the back of Nandi, one can see a band of images of Ganesha and below that a band of seated meditating figures, possibly of the Buddha who is known as the ninth avatar of Vishnu.

ICITM No. 69 Name of Artefact: Syncretic image of Nandi and Varaha Material: Granite Received from: Mumbai Customs Date of Receipt: 20.08.2004



ICITM No. 85(15) Name of Artefact: Plaque with elephant figure Material: Terracotta Received from: Mumbai Customs Date of Receipt: 01.09.2004 This terracotta plaque with a decorative border depicts an elephant which is considered a symbol of good luck and good fortune in Indian culture. The gentle pachyderms have since time immemorial been a popular motif in the folk and religious art of India.





This is a beautifully carved ivory lion depicted in a dynamic crouching stance. In ancient times ivory was prized as highly as gold and precious stones. Most ivory used commercially, came from Africa, but this trade declined in the 20th century as the population of African elephants shrank. Increasing worldwide concern about endangered elephant populations led to a ban on the export and import of ivory. The once-thriving markets of Europe have shifted to Southeast Asia, where skilled artisans, often trading illegally, carve ivory into figurines and other objects.

ICITM No. 68 (a) & (b) Name of Artefact: Village deity Material: Bronze Received from: Mumbai Customs Date of Receipt: 20.08.2004

ICITM No. 1111 Name of Artefact: Ivory Lion Carving Material: Ivory Received from: Bengaluru Customs Date of Receipt: 24.09.2009 This is a bronze sculpture of an gramadevata, a type of folk deity widely worshipped in many areas of rural India. A decorative arch emerging from the mouth of a Kirtimukha forms a frame while a multi-hooded snake shelters the deity who wears a crown, a necklace and a hip girdle known as aranjanam.



This is a brass image of a seated Buddha in Bhumisparsha mudra or the Earth touching pose. Here the Buddha is represented with the usual Mahapurusha Lakshanas or iconographic conventions used to represent great spiritual leaders and kings. We see the ushnisha or cranial protuberance, the urna or the spiral tuft of hair on the foreheads, elongated earlobes and so on.

Earlier the Buddha was represented by anionic symbols such as the wheel or dharma chakra and other symbols as the Buddha himself was against image worship. With the spread of Mahayana Buddhism, the image of the Buddha was gradually introduced. The new school of art which sprang up in Gandhara and Mathura at the same time in the first century CE introduced the first images of the Buddha.

ICITM No. 429 Name of Artefact: Buddha Material: Brass Received from: Chennai Customs Date of Receipt: 14.10.2004



Astrolabes enabled astronomers to calculate the position of the Sun and prominent stars with respect to both the horizon and meridian. This astrolabe in the museum collection is made of brass with a beautifully carved wooden pedestal. It has a cusped arched top which terminates into a ring for hanging. This metal astrolabe has different astronomical designs with zodiac signs and inscriptions in Arabic. Used by astronomers and navigators, the clock has special mechanisms and dials to display astronomical information such as the relative positions of the sun, moon, zodiacal constellations and major planets.

ICITM No. 1361 Name of the artefact: Metal astronomical map Material: Metal, wood Received from: Delhi Customs Date of receipt: 21.02.2017

ICITM No. 1360 Name of the artefact: Inscribed Astronomical clock Material: Brass and wood Received from: Delhi Customs Date of receipt: 21.02.2017



An astronomical map is basically a cartographic representation of stars, galaxies, planets and the Moon. Numerous small metal celestial globes from Islamicate regions of the 11th century can be found. This metal astronomical map with a circular base is placed on a pedestal. The base of the map has a globe connecting the map and base portion. Arabic letters are inscribed on the metal globe as well as the rim around the globe. Four pillar-like attachments connect the outer rim of the globe to the circular base.



Seen here are iron kataars of different sizes. A Kataar is a Indian dagger with a flat triangular blade.

ICITM No. 1094 Name of Artefact: Metal Daggers Material: Metal (Iron) Received from: Bengaluru Customs Date of Receipt: 24.09.2009



These are waist belts, also known as kamarbandh. Women have used waist belts to adorn themselves since ancient times. Different intricate designs of belts seen here reveal the advanced level of skills of artists.

ICITM No. 1410, 1411, 1413 Name of Artefact: Silver belt Material: Silver Received from: Mumbai Customs Date of Receipt: 24.09.2009



These are small boxes of silver in round, oval and rectangular shapes having enamel painting on their lids. While the usage of these is not known, they could have been used for storage.

ICITM No. 1404, 1407, 1409 Name of Artefact: Silver necklaces Material: Silver Received from: Mumbai Customs Date of Receipt: 24.09.2009 The museum has a collection of silver tribal jewellery. Here are three exquisite necklaces from the collection. History of jewellery in the Indian subcontinent can be traced back to Harappan civilisation. Gold, silver and semi-precious stones like carnelian, lapis lazuli and agate were used for creating ornaments. In Indian tradition, ornaments meant much more than mere adornment of the human body. Apart from being obvious signs of prestige, power and wealth, ancient Indian texts state that jewellery had apotropaic functions and protected the wearer from evil spirits.

ICITM No. 1415 Name of Artefact: Empty small boxes Material: Silver Received from: Mumbai Customs Date of Receipt: 24.09.2009






This is a Kukri knife with a leather cover belonging to the Gorkha army. The kukri or khukuri is associated with the Nepali speaking Gurkhas of Nepal and India.

When the British defeated Nepal in 1814-16, the king of Nepal was invited to supply Gurkha contingents to the British Indian army. The warrior qualities of the Gorkhas especially with the kukri knife earned much respect. Gurkha battalions served with distinction in many colonial engagements and in the First and Second World Wars.

ICITM No. 1314 Name of Artefact: Chinese Lady Material: Animal Bone Received from: DRI Zonal Unit, Mumbai Date of Receipt: 01.09.2004

ICITM No. 1121 Name of Artefact: Gorkha Army Knife Material: Wood, iron/steel and leather Received from: Goa Customs Date of Receipt: 11.08.2010 Ivory carving is one of China's oldest arts. The examples of such skilfully carved ivories have been found in the tombs of the Shang dynasty kings. This is a finely carved polychrome statuette of a Chinese lady wearing a traditional dress and hat. She stands on a round carved pedestal with floral and bird designs.





This is probably a ceremonial dagger which has a red coloured cover. The cover and the handle of the sword are beautifully designed. The handle of the dagger is designed in a shape of a horse head.

ICITM No. 85(23) Name of Artefact: Plaque with elephant and rider Material: Terracotta Received from: Mumbai Customs Date of Receipt: 01.09.2004 This terracotta plaque depicts two human figures riding an elephant. Humans from time immemorial have used animals as modes of transportation or movement for covering distances. Elephant is one among them, often also used for royal and temple processions. Above depiction may be a part of daily life. This artefact was declared as antiquity by ASI on 12.06.1987

ICITM No. 109 Name of Artefact: Dagger Material: Steel Received from: Hyderabad Customs Date of Receipt: 29.09.2004



ICITM No. 835 Name of Artefact:Dwadas Rudra Material: Bronze/Brass Received from: Varanasi Customs Date of Receipt: 31.12.2004 In the Vedas, Rudra is known as the divine archer, who shoots arrows of death and disease and who has to be implored not to slay or injure in his wrath. As a healer and a source of thousand remedies, he has also a beneficent aspect. He is said to be the father of the storm gods, the Rudras, sometimes called Maruts.

This is a standing human figure probably representing DWADAS RUDRA with snakes on the shoulders and 11 faces depicted on different limbs of the deity.



ICITM No. 1053 Name of Artefact: A seated metal alloy image of pot bellied Jambhala Material: Gold plated metal Received from: Gorakhpur Customs Date of Receipt: 27.05.2009

pedestal.

Declared as an antique by ASI on 22.02.2008.

Jambhala is the Buddhist god of wealth. He is the Buddhist Kubera. He became Lokapala (guardian of the quarter). He is called Jambhala probably because in this form he carries the Jambhara (lemon) in the right hand. In the left hand he holds the mongoose vomiting jewels. He is always shown pot-bellied and wears rich ornaments. He is depicted seated on lotus

This is a seated metal alloy image of pot-bellied Jambhala Circa 16th Century CE with crown & Jatayuta. Crown is fitted with six precious stone beads (five blue & one red). Forehead is broad, eyes are open & lips are very prominent. The moustache & beard is exhibited with appliqué method in row. Heavy ornaments are shown on neck, chest and a garland is hanging upto the navel portion. Designed drapery is hanging on two hands. Armlet with figure of lion is studded with precious stones. Heavy bangles are shown on both the hands near wrist. The left hand is holding mongoose & right hand is holding a lemon. The nupuras shown on two legs are fitted with precious stone studs (Blue). Figure is seated on lotus pedestal.





ICITM No. 84 (2) Name of Artefact: Part of human figure Material: Terracotta Received from: Mumbai Customs Date of Receipt: 01.09.2004 This is a Terracotta face (head) of a man with moustache. At the back side, hair design can be seen. The artefact was declared as an antiquity by ASI on 12.06.1987.

This is a terracotta image of a humped animal; the horns and one of the rear legs are broken. It was declared as antiquity by ASI on 12.06.1987. The popular art of Harappans was in the form of terracotta figurines.

ICITM No. 85 (7) Name of Artefact: Humped Animal Material: Terracotta Received from: Mumbai Customs Date of Receipt: 01.09.2004



Among the terracotta toys, figurines of animals and birds followed by cart frames are dominant artefacts from Indus Valley Civilization. They were either used as toys or objects of worship. This toy is shaped as a pigeon. The pigeon may have been a bird of the mother goddess during this period. This hypothesis is strengthened by an impression on a seal from Mohenjo-daro showing a bird perched in a tree near a mother goddess.

This is a toy bird rattle probably used for playing by kids. The hole on it suggests that it could be a part of cart frame.

It was declared as an antiquity by ASI on 12.06.1987.

ICITM No. 85 (6) Name of Artefact: Toy bird rattles Material: Terracotta Received from: Mumbai Customs Date of Receipt: 01.09.2004



ICITM No. 886 Name of Artefact: Panchamukhi Shivalingam Material: Silver Received from: Lucknow Customs Date of Receipt: 27.02.2006 In Hinduism, Lingam is a votary object that symbolizes the god Shiva and is revered as an emblem of generative power. It is a cylindrical mass surrounded by murtis (sacred images of deities) resting in the centre of a lipped, disk-shaped object, the yoni, which is a symbol of the goddess Shakti.

This silver Shiva Linga stands on three tiered pedestal and depicts five faces (Panchmukhalingam). A snake is seen wrapped around the lower part of Linga and snake hood is behind Ganesha and Nandi.

ICITM No. 420 Name of Artefact: Avalokhiteśvara – Brass (Buddhist Deity) Material: Brass Received from: Chennai Customs Date of Receipt: 14.10.2004

Avalokhiteshvara is the most popular of the Buddhist Bodhisattvas. Avalokhiteshvara is spiritual son of Dhyani Buddha Amitabha and his shakti Pandara. 'Once upon a time, Amitabha, after giving himself up to earnest meditation caused a white ray of light to issue from his right eye, which brought Padmapani (Avalokhiteshvara) Bodhisattva into existence. Amitabha blessed him, whereupon the Bodhisattva brought forth the prayer; Om Mani Padme Hūm, Oh! The jewel (of creation) is in the lotus!'

This brass image is of Bodhisatva Avalokhiteshvara or Padmapani. Ornamentation and head crown is beautifully decorated. He is seated with folded legs and hand in Royal Ease pose.





ICITM No. 899 Name of Artefact: One image of Dancing Ganesha Material: Stone/ granite Received from: Patna Customs Date of Receipt: 12.10.2006 This is a Stone image of Lord Ganesha in a Dancing pose. This 10 handed image is holding different attributes. Two attendants are shown standing near his legs. A snake can be seen at the top of the image. Lord Ganesh's Vahana-Mushaka is carved on the pedestal. This sculpture may be part of a bigger architectural element or a part of the wall. ICITM No. 423 Name of Artefact: Avalokiteshvara Ekadashamukha Material: Brass Received from: Chennai Customs Date of Receipt: 14.10.2004



Avalokiteshvara, the compassionate bodhisattva, shown with 11 heads and 8 arms, symbolizes his ability to sense humankind's needs everywhere in the universe. This idol of Buddhist deity Avalokiteshvara (Ekadashamukha) with 11 heads and 8 arms is standing on a lotus pedestal. On the back of the statue a flame halo is shown.



ICITM No. 1134 Name of Artefact: Polished black stone idol of Goddess Parvati Material: Black stone Received from: DRI Zonal Unit, Mumbai Date of Receipt: 11.10.2012 Parvati is a Hindu goddess of fertility, love, beauty, harmony, marriage, children, and devotion; as well as of divine strength and power. She is known by many other names such as Maheshwari, Uma, Shakti etc.

This is a standing idol of Goddess Parvati. She holds a mirror in her upper left hand, her other hand rests on the head of her son Kartikeya. In her lower right hand is fruit or vegetable and in her upper right hand she holds an attribute. On the top of the sculpture is a kirtimukha and there are flying gandharas on the sides. The Goddess is standing between her two sons Ganesha and Kartikeya.

This object was intercepted by a team of officers of DRI Zonal Unit, Mumbai when the same was being smuggled out of India as "Home Decorative Articles" by courier mode through C.S.I. Airport, Mumbai. This stone idol belongs to the 10th - 11th Century CE. Surya is the Hindu god, Sun. He is considered as the creator of the universe and the source of all life. He is the supreme soul who brings light and warmth to the world.

The stone sculpture of Standing Surya holds a lotus in each of the hands. It stands on a pedestal that represents the chariot drawn by seven horses. The statue is surrounded by a gate keeper Danda (Agni & Pingala). The sculpture is carved on a soap stone. The sculpture is approximately dated to 12th - 13th Century CE.

Upon receiving information the Preventive officers of the Marine & Preventive wing of Customs (Preventive) Commissionerate, M u m b a i on 24.07.2006 intercepted a tempo bearing registration no. MH-11 – F-3745 at Pydhonie, Mumbai carrying a wooden box. The said wooden box when opened was found to contain a stone sculpture of a deity. The sculpture stylistically appears to be a form of the Pala School of art.



ICITM No. 1172 Name of Artefact: Antique sculpture carved in Soap Stone (Chlorite Schist) of Standing Surya Material: Schist stone Received from: Customs Preventive Mumbai Date of Receipt: 03.03.2015



ICITM No. 1132 Name of Artefact: Shiva-Parvati Material: Black stone Received from: DRI Zonal Unit, Mumbai Date of Receipt: 09.04.2012

ICITM No. 417 Name of Artefact: Hero Heroine (Dancing Couple) Material: Brass Received from: Chennai Customs Date of Receipt: 14.10.2004 A figure showing a male and female (a couple) seated on their knees on a pedestal. The figures are decorated with very beautifully designed traditional dress, ornaments and headgear which probably belongs to one of the East Asian Countries. They appear to be a pair of Thai figures of Siamese Musicians or Dancers. They may also be referred to as Asian Thai or Siam Temple Dancers. Graceful hand and body movements interpret the subtle nuances of Thai dancing. The figures have very nice headdress. The male figure is holding one hand of the female figure and another hand is on the back.

Traditional Thai dancing is a combination of graceful body movements in addition to elaborate costumes and music. There are a total of six different forms of Thai dance: the khon, likhe, ram wong, shadow puppetry, lakhonlek and lakhon. Shiva meaning "Auspicious One" in Sanskrit is one of the main deities of Hinduism. He is worshiped by Shaivites as the supreme god. Some of his common epithets are Shambhu ("Benign"), Shankara ("Beneficent"), Mahesha ("Great Lord") and Mahadeva ("Great God"). His consort is Goddess Parvati. She is the Hindu goddess of fertility, love, beauty, harmony, marriage, children and devotion; as well as of divine strength and power. Known by many other names, she is the gentle and nurturing form of the Supreme Hindu goddess Adi Parashakti and one of the central deities of the Goddess-oriented Shakti sect. Along with Lakshmi and Saraswati, she forms the trinity of Hindu goddesses (Tridevi).

The main attributes of Lord Shiva are the trident, the snake, the damru, Nandi, tiger skin and the third eye. On the other hand, the iconography associated with Parvati is a trident, mirror, rosary, bell, dish, goad, sugarcane stalk or flowers (such as a lotus). One of her arms in front may be in the Abhaya mudra.

Shiva is depicted seated on a lotus pedestal and Parvati is seated in his lap. Shiva is depicted with four hands. In his top right hand is a Lotus flower and top left hand is a Trishul. His other two hands are shown embracing his consort. Parvati, on the other hand, is depicted with two hands. One of her hands is embracing Shiva where as the other is holding a mirror. Shiva's right leg is resting on Nandi and Parvati's left leg is resting on a tiger. Both Shiva and Parvati are depicted wearing a Mukut. Below the pedestal two figures are shown in a prayerful posture and two flying figures are shown on the top.

This Artefact was intercepted by a team of officers of DRI Zonal Unit, Mumbai when the same was being smuggled out of India as a "Home Decorative Article" by courier mode through C.S.I. Airport, Mumbai. This stone idol belongs to the 10th Century to 11th Century AD.





Amongst Brahma, Vishnu and Mahesh (Shiva), Brahma is the creator, Shiva the destroyer and Vishnu the preserver. Vishnu's incarnations are considered necessary to carry out the supreme work of preservation of the human race. His incarnations are –Matsya (Fish), Kurma (Tortoise), Varaha (Boar), Narasimha (half-man, half-animal), the dwarf incarnation Vamana, Parashurama, Ram, Balaram, Buddha and Kalki. His most common ayudhas are Shankha, Chakra, Gada and Padma.

This is four handed Lord Vishnu. Four attributes are shown on his four hands-Sankha, Chakra, Gada, Padma. Two attendant figures are standing at the pedestal and two sages are sitting near his leg. The Dashavataras of Lord Vishnu is depicted on the arch surrounding the sculpture. The sculpture has a provision at the bottom to attach to a pedestal. Seen here is a sculpture standing poised in a samabhanga posture where the weight of the body is divided equally with straight knees and legs and his face is looking towards the onlooker.



ICITM No. 898 Name of Artefact: Standing image of Vishnu Material: Stone/ granite Received from: Patna Customs Date of Receipt: 12.10.2006 ICITM No. 88 Name of Artefact: Stone Sculpture Material: Stone Received from: Mumbai Customs Date of Receipt: 01.09.2004



Museum collection has a pair of anklets in oval shape. Each piece is beautifully designed with geometric cutting at the top. A bird head shaped design is at the front. The inside is hollow and contains rattle balls which make distinct sound if shaken. Designs of trishul (trident) and spear are also found on the sides of the anklet. Ornamental anklets have been worn for centuries, particularly in the East.



The carved figure of a woman is made out of ivory. Elephant tusks have been the main source of ivory used for carvings, although the tusks of walrus and other ivory-bearing mammals have also been worked. From ancient times ivory has been considered as an article of luxury because of its qualities of fine grain, creamy light colour, smooth texture, a soft lustre. Ivory has been carved in such widely varied cultures as those of ancient Egypt, China and India.

ICITM No. 466 Name of Artefact: Anklets Material: Brass Received from: Chennai Customs Date of Receipt: 14.10.2004 ICITM No. 101 Name of Artefact: Rani Material: Ivory Received from: Jaipur Customs Date of Receipt: 06.09.2004



ICITM No. 64 Name of Artefact: Wooden carving Material: Wood Received from: Mumbai Customs Date of Receipt: 01.09.2004 This is a sculpture carved on wood, depicting a lady seated besides the tree and a dwarf woman figure standing beside her. It is probably a part of decorative architectural structure. One of the oldest types of art, woodcarving is an art-form common to all cultures, from the Stone Age onwards because of its widespread availability, plasticity and low cost. Its only real drawback as a medium for sculpture is its perishability. Being water absorbent and vulnerable to insects and airborne fungi, wood can degrade quite rapidly.

Declared as an antiquity on 29.07.1986 by ASI.



Two iron keys attached with Brass chain to a copper sheet having inscription "10" ALFANDEGA.

Alfandega in Portuguese means Customs. These old keys were once used to open the main door of the old Customs House.

ICITM No. 1317 Name of the artefact: Two Iron keys Material: Iron Received from: Goa Customs



ICITM No. 92 Name of Artefact: 5 Paper cutters Material: Ivory Received from: Jaipur Customs Date of Receipt: 06.09.2004

These are total of 5 paper cutters made of ivory in jali design. Among these, one cutter has 13 small elephants carved on it, 1 cutter has 12 small elephants carved on it and other three are decorated with small floral motifs.

Custodians of our social well being

This gallery showcases a diorama which gives an idea of how legal poppy cultivation is controlled. Yet another diorama showcases the Central Revenues Control Laboratory and the role played by it in ensuring social well being.





Central Revenues Control Laboratory Diorama

Central Revenues Control Laboratory are attached to the Customs House/Central GST Commissionerates. These are headed by Joint Director Chemical Examiner Grade I/ Chemical Examiner Grade II/ Assistant Chemical Examiner. These laboratories are under the administrative control of Director (Revenue Laboratory), New Delhi. The whole organization is under the direct control of Central Board of Indirect Taxes and Customs.

At present, there are 16 chemical laboratories located at Customs House – New Delhi, Kolkata, Chennai, Goa, Vishakhapatanam, Kandla, Tuticorin, Cochin, Customs House & Airport – Mumbai, Jawahar Customs House – Nhava Seva, Customs & CGST – Vadodara, CGST – Refinery Barauni & Digboi, Mumbai and Vishakhapatanam.

The main functions of these laboratories are:

- To analyse the samples sent to them by the Revenue Authorities of Customs & Indirect Taxes.
- To furnish technical opinion to the Central Board of Indirect Taxes & Customs and its field formations with respect to classification and duty aspects of various goods etc.
- To provide technical support to Opium & Alkaloid Factories for production of opium.
- To analyse and certify the opium for export
- To test for Narcotic Drugs & Psycotropic Substances and Prescursor Chemicals etc.

In India, poppy cultivation is prohibited except under a license issued by the Central Bureau of Narcotics (CBN). Licit cultivation is carried out in Madhya Pradesh, Rajasthan and Uttar Pradesh. Crop year commences from 1st October and ends on 30th September of the following year. From the end of December, the CBN Officers starts measuring each and every field to check excess cultivation than permitted. In case, the test-measured area exceeds 5% of the licensed area, action under Narcotics Drugs and Psychotropic Substances (NDPS) Act, 1985 is initiated against such cultivator by the jurisdictional Deputy Narcotics Commissioner.



ICITM No. 780 Name of Artefact: Hydrometer Material: Wood, Metal and Glass Received from: Kolkata Customs Date of Receipt: 09.12.2004

Seen here is hydrometer made of metal and glass in a wooden box. ICITM No. 785 Name of Artefact: Leica Camera with lens Material: Leather metal and plastic Received from: Kolkata Customs Date of Receipt: 09.12.2004



This is a Leica Camera with lenses. In 1913, the first 35mm camera named the UR-Leica was invented by Oskar Barnack. The name 'Leica' was derived from first three letters of Ernest Leitz's surname and first two letters of the word camera. This camera was used in the Laboratory of the Customs department possibly for the photographic documentation of samples.

Journey of Indirect Taxes -Salt Tax to GST

The Great Hedge of India, also known as the Indian Salt Hedge was a customs hedge, comprising a natural living barrier of thorny shrubs. It was built by the British across India, primarily as a deterrent to smuggling of salt to avoid salt tax. The construction of the Customs Line began with the East India Company and continued after rule was transferred to the British Crown. Also known as the Inland Customs Line, it had its origin in a series of Customs Houses that were established in Bengal in 1803 to prevent the smuggling of salt. They were brought under the control of the Inland Customs Department in the year 1843. The hedge was an infringement on the freedom of Indians and was eventually abandoned in 1879 when the tax on salt began to be levied at the point of manufacture.

In this gallery is a diorama on Dandi march which was led by Gandhiji. The Salt March, also known as the Salt Satyagraha, began with the Dandi March on 12th March, 1930 and was an important event in the Indian Independence movement. It was a direct action campaign of tax resistance and non-violent protest against the British salt monopoly in colonial India. Mahatma Gandhi led the 390 km long march on foot from Sabarmati Ashram near Ahmadabad, to the coastal village of Dandi in Gujarat. Gandhiji broke the salt laws on 6th April 1930. A panel dedicated to the unsung heroes of the Salt Satyagraha is also displayed here.

Before Tobacco came under the purview of the Excise & Salt Act 1944, it was taxed under the Tobacco Excise Duty Act, 1943. Back then, it only applied to cigars and unmanufactured tobacco. Taxes were levied either at the time of cultivation or when it was used to manufacture another product.



Dandi March Diorama



In the annals of India's struggle for independence, few events are as dramatic, inspiring and significant as the historic march to Dandi led by Mahatma Gandhi. The Salt Satyagraha (Dandi March) began at 6:30am, 12th March, 1930. Gandhiji (aged 61) led a band of 78 followers from Sabarmati Ashram, near Ahmedabad, to the small village of Dandi near the sea coast. During the march, Gandhiji walked around 10 miles (16 km) daily and halted for the night at 22 places. After 24 days when Gandhiji broke the salt law on 6th April, 1930, it sparked large scale acts of civil disobedience against the British Raj by millions of Indians from all parts of the country. It was a direct campaign of tax resistance and non-violent protest against the British rule in India.

The interim Government of India headed by Pandit Jawaharlal Nehru abolished the Salt Act in April 1947 by the Finance Act XX.

A panel dedicated to the unsung heroes of the salt satyagraha is also displayed here.

GST-Economic Integration

This gallery is a brand new addition to the museum which takes us through the long and arduous journey, spanning two decades, before Goods and Services Tax (GST) was implemented.

The Goods and Services Tax levied is uniform across the country on goods and services. Various taxes such as Service Tax, Purchase Tax, Central Excise Duty, Value Added Tax, Entry Tax, Luxury Tax, Local Body Taxes etc have been merged into one tax.

GST Milestones

2000 -	The Atal Behari Vajpayee
	up an Empowered Comn
2006 -	GST is mentioned for th GST is announced as 1s
2008 -	The Empowered Comn (CGST) and State GST (S
2009 -	First Discussion Paper is
2010 -	Project to computerise of is postponed
2011 -	Constitution 115th Am with the change in Gove
2013 -	A private limited compo provide the IT backbon
2014-	The Constitution 122nd Parliament to restart th
August 2016 –	The Bill is passed by both of the Rajya Sabha as th
8th September 2016 –	The President gives his a
22nd September 2016 –	The first GST Council me
April 2017 –	CGST, IGST, UTGST and C
May 2017 –	All States except Jammu
30th June 2017 –	18th and final meeting o
1st July 2017 –	GST is launched in India
8th July 2017 –	True Economic Integrat Kashmir (J&K); CGST a J&K.

e Government initiated discussions on GST by setting

mittee

he first time during the Budget speech. Launch date of st April 2010

mittee formulates a dual GST structure: Central GST (SGST)

is released by the Empowered Committee

commercial taxes is launched but GST implementation

nendment Bill is introduced in Parliament but lapses vernment

oany Goods & Services Tax Network (GSTN) is set up to ne for GST

nd Amendment Bill to enable GST law is introduced in the legislative process

th Houses of Parliament and renumbered in the statute he Constitution 101st Amendment Act, 2016

assent to the Constitution 101st Amendment Act, 2016

eeting is convened

Compensation Cess Acts are passed

& Kashmir pass their SGST Act

of GST Council, before launch of GST, held

tion of India. SGST Act is passed by the state of Jammu & and IGST Ordinances are promulgated to extend GST to



The historic Central Hall of Parliament opened for its first midnight ceremony in two decades for the launch of India's most sweeping tax reform, GST, with country's top leaders, cinestars and industrialists in attendance. At the stroke of midnight hour, the Honourable President and Prime Minister pressed the button of this GST box to launch the country's biggest tax reform.



The museum also has a fine collection of works of C. Vijay Varma, Inspector, Central Excise, Pune. Shri Varma has painted visuals of various ports and Custom houses from across the country.

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ADDITION PERSONNELS

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Customs Chowkey, Vijaydurg Port, Maharashtra (circa 1990) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 23.04.2008



Alfandega, Old Customs House, Old Goa (circa 1750) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 27.12.2006



Early Primitive Set Up Of Customs Of The Bank Of River Mandovi, Panaji, Goa (circa 1830) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 30.11.2006



Old Customs House, Bombay (circa 1884) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 25.08.2010



Old Customs House Across River Mandovi, Panaji, Goa (circa 1963) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 09.02.2007



Govt. Opium & Alkaloid Factory, Neemuch (circa 1750) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 25.08.2008



Old Customs House on the Banks of River Mandovi, Panaji, Goa (circa 2001) (Now Indian Customs and Central Excise Museum) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 26.03.2007



Customs House, Beemalipatnam, Vizag (circa 1800) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 21.11.2007



Doune Customs House, Pondichery (circa 1952) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 202 cm x 68 cm, 24.02.2008



Early Old Customs House on the Banks of River Mandovi, Panaji, Goa (circa 1834) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 23.05.2007



Old Customs House on the Banks of River Mandovi, Panaji, Goa (circa 1900) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 143 cm x 68 cm, 16.10.2006



Fort Cochin Wharf, Cochin (circa 1857) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 04.07.2008



Govt. Opium Factory, Ghazipur (circa 1820) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 07.04.2007



Mandovi Customs House, Kutch Port (circa 1900) Art by: C. Vijay Varma, Inspector, C.Excise, Pune. Oil on Canvas, Size: 201 cm x 68 cm, 26.12.2007

