



DIRECTORATE OF REVENUE INTELLIGENCE

15, Magnet Corporate Park, S. G. Highway, Nr. Sola Flyover,
Thaltej, Ahmedabad – 380 059 Tele. No. 079 48900111,
Fax No. 079 48900101, 48900105
E-Mail: driazu@nic.in

DIN-202502DDZ1000072297C

SHOW CAUSE NOTICE

(Issued under Section 124 of the Customs Act, 1962)

An intelligence was received by Directorate of Revenue Intelligence, Zonal Unit Ahmedabad, (hereinafter also referred to as DRI) that two passengers namely (a) Shri Murtaza Ali Bhopalwala, Male, Passport No. B9138911 and (b) Ms. Farida Bhopalwala, Female, Passport No. Y5949078, arriving by Air Arabia Flight 3L 111 on 11.08.2024 from Abu Dhabi to Ahmedabad are suspected to be carrying restricted/prohibited goods in their baggage or in person.

2. Action taken on the intelligence:

2.1 Acting on the said intelligence, a team of officers from DRI along with officers of Air Intelligence Unit, Customs, SVPI Airport Ahmedabad, intercepted Shri Murtaza Ali Bhopalwala and his wife Ms. Farida Bhopalwala, arrived by Air Arabia Flight No. 3L 111 (Seat No. 15B E-Ticket No. 514236558586201 and Seat No. 15A E-Ticket No. 514236558586101 respectively) on 11.08.2024 from Abu Dhabi to Ahmedabad, when they both tried to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. All the further proceedings were recorded under Panchnama dated 11.08.2024 (**RUD No. 1**).

2.2 DRI Officers then asked Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala whether they want to declare anything before the Customs, in reply to which they stated that they do not have anything to declare before the Customs.

2.3 The officers, asked Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala, whether they wish to be searched before a Gazetted officer or Magistrate, for which they agree to being searched in front of a Gazetted officer. Before conducting the search, the DRI officer offer his personal search to Shri Murtaza Ali Bhopalwala and similarly, the lady female officer, offer her personal search to Ms. Farida Bhopalwala, in reply of which both the passengers politely decline.

2.4 On directions by the DRI officer, Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala remove all the metallic objects from their body and worn clothes and passed through the DFMD machine. No beep sound was heard indicating that there was no metallic substance on the body/clothes of Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala. Then, the DRI Officer, instructed Shri Murtaza Ali Bhopalwala to place his 2 (two) check-in baggage viz. 1 (one) Dark Blue Coloured plastic trolley bag having marks as "KAMILIANT" on the bag, 1 (one) Light Blue & Dark Blue Coloured cloth trolley bag having marks as

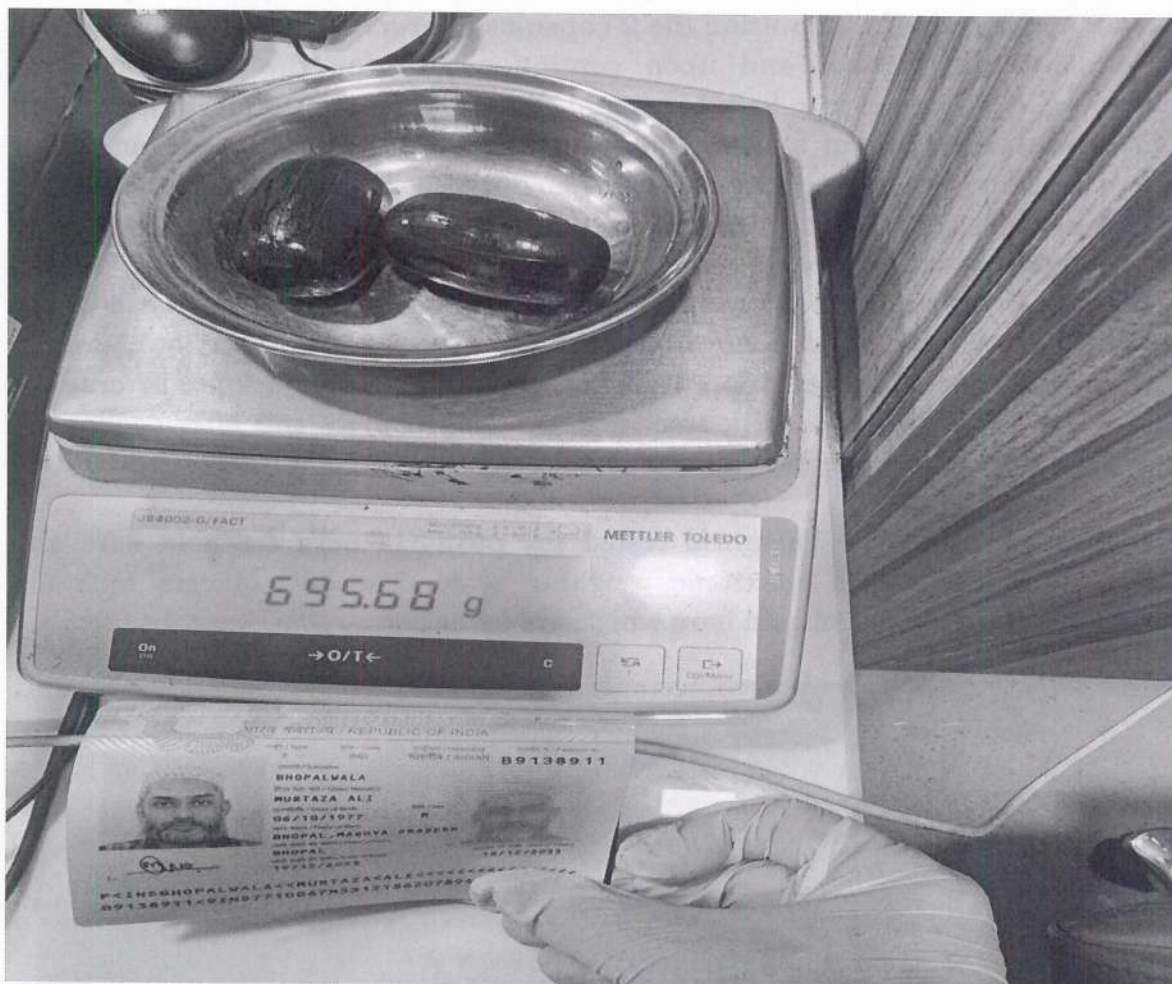
"STRINGS" on the bag, one by one into the Baggage Screening Machine. On examination of images of all the above 2 baggage, displayed from the Baggage Screening Machine, the DRI & Custom officers did not notice any unusual image indicating anything objectionable present in all the bags.

2.5 Thereafter, DRI and Customs Officers asked Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala whether they both were concealing any high value dutiable goods, to which they both replied in negative. The DRI Officers informed that they have specific input that they both are carrying high valued dutiable goods hence again asked both the passenger whether they had concealed any substance in their body, to which they both replied in negative. After thorough interrogation of Shri Murtaza Ali Bhopalwala by the officers of DRI and Customs and Ms Farida Bhopalwala by the lady Officer, Shri Murtaza Ali Bhopalwala and Ms Farida Bhopalwala both confessed that they both had concealed 2 (two) Black coloured capsules (total 4 capsule) consisting of gold in paste form mixed with chemicals in their body part i.e. rectum.

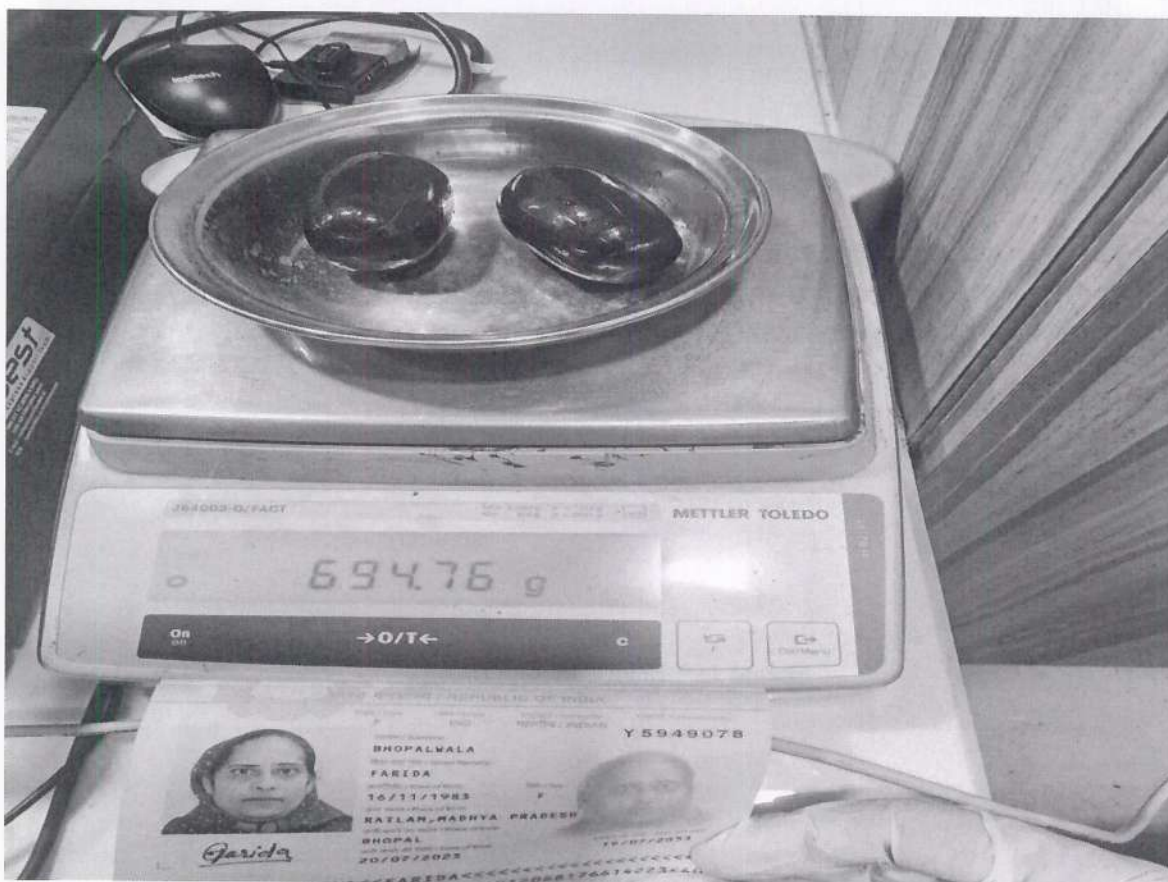
2.6 Subsequently, both the passengers, voluntarily removed the said concealed capsules from their body i.e. rectum by way of excretion and handed over to the DRI Officers for testing and valuation purpose.

2.7 On being asked by the DRI officers, Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala informed that all the 4 capsules i.e. 2 capsules retrieved from Shri Murtaza Ali Bhopalwala and 2 capsules retrieved from Ms. Farida Bhopalwala were handed over to them in Abu Dhabi by a person whose actual name is not known to them but the person was known as "Azij" and as per his instructions they inserted the capsules into their body through rectum. On being asked by the DRI officers, Shri Murtaza Ali Bhopalwala and Ms Farida Bhopalwala informed that those all the 4 capsules were to be handed over to the representative of "Azij" who would receive them at SVPI Airport on 11.08.2024. On being asked by the DRI officers, Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala further informed that the person who would come to receive them his name was "Alim Saiyyed Pirjade" and "Azij" had shared their photo and mobile number to the receiver and the receiver waiting outside SVPI Airport, Ahmedabad would identify them by calling on the mobile number and then he would first take them to the hotel and there they were to remove the capsules from their body and hand them over to him for which they were to receive commission in cash.

2.8 The officer called the Government Approved Valuer Shri Kartikey Vasantrai Soni and informed him that total 4 (four) capsules containing gold in paste form mixed with chemical had been recovered from passenger Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala and requested him to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer Shri Kartikey Vasantrai Soni informed the DRI officer that the testing of the said material was only possible at his workshop as gold had to be extracted from such solid or semisolid paste material form by melting it and also informed the address of his workshop. On reaching the workshop, Shri Kartikey Vasantrai Soni, weighed first 2 (two) capsule recovered from body (rectum) of Shri Murtaza Ali Bhopalwala on his weighing scale and informed that the gross weight of said substance contained in 2 capsules is **695.68 grams**. Thereafter, Shri Kartikey Vasantrai Soni, weighed other 2 (two) capsules recovered from body (rectum) of Ms. Farida Bhopalwala on his weighing scale and informed that the gross weight of said substance contained in 2 capsules is **694.76 grams**. The DRI officers took the photograph of the weight which is as under:



(Image 1 – Image showing gross Weight 695.68 grams of 2 capsules covered with black coloured adhesive tape and recovered from body (rectum) of Shri Murtaza Ali Bhopalwala)



(Image 2 – Image showing gross Weight 694.76 grams of 2 capsules covered with black coloured adhesive tape and recovered from body (rectum) of Ms Farida Bhopalwala)



(Image 4 – Image showing Net Weight of Gold Bar – 612.64 grams recovered from melting of 2 capsules covered with black coloured adhesive tape and recovered from body (rectum) of Ms Farida Bhopalwala)

2.11 After completion of entire testing and purity process, Shri Soni Kartikey Vasantrai, submitted Valuation Report vide certification no. 581/2024-25 dated 11.08.2024 in respect of Shri Murtaza Ali Bhopalwala (**RUD No. 2**) and certification no. 580/2024-25 dated 11.08.2024 in respect of Ms Farida Bhopalwala (**RUD No. 3**). As per the certificate No. 581/2024-25 dated 11.08.2024, the total Net weight 620.03 Grams of gold bar recovered from gold paste recovered from Shri Murtaza Ali Bhopalwala was having purity 999.0/24kt and total Market Value at Rs. 44,55,536/- (Rupees Forty Four Lakhs Fifty Five Thousand Five Hundred Thirty Six only) and total tariff value at Rs. 40,19,450/- (Rupees Forty Lakhs Nineteen Thousand Four Hundred Fifty only). As per the certificate No. 580/2024-25 dated 11.08.2024, the total Net weight 612.64 Grams of gold bar recovered from gold paste recovered from Ms. Farida Bhopalwala was having purity 999.0/24kt and total Market Value at Rs. 44,02,431/- (Rupees Forty Four Lakhs Two Thousand Four Hundred Thirty One only) and total tariff value at Rs. 39,71,543/- (Rupees Thirty Nine Lakhs Seventy One Thousand Five Hundred Forty Three only). The value of the gold bar had been calculated as per the Notification No. 53/2024-Customs (N.T.) dated 31.07.2024 (gold) and Notification No. 45/2024-Customs (N.T.) dated 20.06.2024 (exchange rate). The details of which are as under:-

S. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	620.03	999.0 24Kt	44,55,536/-	40,19,450/-
2	Gold Bar	1	612.64	999.0 24Kt	44,02,431/-	39,71,543/-
	Total	2	1232.67		88,57,967/-	79,90,993/-

2.12 Seizure of smuggled gold:

The DRI Officers informed Shri Murtaza Ali Bhopalwala and Ms Farida Bhopalwala that the Gold bar of 24Kt. with purity 999.0 totally weighing 620.03 Grams derived from Semi Solid substance material consisting of Gold & Chemical

Mix having the total Market Value at Rs. 44,55,536/- (Rupees Forty Four Lakhs Fifty Five Thousand Five Hundred Thirty Six only) and total tariff value at Rs. 40,19,450/- (Rupees Forty Lakhs Nineteen Thousand Four Hundred Fifty only) recovered from Shri Murtaza Ali Bhopalwala and the Gold bar of 24Kt. with purity 999.0 totally weighing 612.64 Grams derived from Semi Solid substance material consisting of Gold & Chemical Mix having the total Market Value at Rs. 44,02,431/- (Rupees Forty Four Lakhs Two Thousand Four Hundred Thirty One only) and total tariff value at Rs. 39,71,543/- (Rupees Thirty Nine Lakhs Seventy One Thousand Five Hundred Forty Three only) recovered from Ms. Farida Bhopalwala were attempted to be smuggled into India with an intent to evade payment of Customs duty which was a clear violation of the provisions of the Customs Act, 1962. Thus, the DRI officer informed that they had a reasonable belief that the above said Gold was being attempted to be smuggled by Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala and was liable to confiscation as per the provisions of Customs Act, 1962; hence, that was placed under seizure vide Seizur Memos dated 11.08.2024 (**RUD No. 4 & 5**). The seized gold bars were handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6709 and 6710 dated 11.08.2024 respectively for safe custody.

3. 2nd Panchnama drawn at Hotel Kanchan Palace Hotel Kanchan Palace, 3rd Floor, Jaypunj Complex, Opp. Shankar Bhuvan, Gandhi Bridge Corner, Shahpur Road, Ahmedabad - 380004

3.1 Based on the further intelligence that contraband had been attempted to be smuggled in to India through Sardar Vallabhbhai Patel International Airport (AMD) by one passenger and the said passenger had been received by another person namely Shri Dilmeer Alim Sayyed Pirjade, who was currently staying in the Hotel Kanchan Palace, 3rd Floor, Jaypunj Complex, Opp. Shankar Bhuvan, Gandhi Bridge Corner, Shahpur Road, Ahmedabad - 380004 by impersonating himself as Shri Gauravkumar Parihar, a search was conducted at the premises of Hotel Kanchan Palace, 3rd Floor, Jaypunj Complex, Opp. Shankar Bhuvan, Gandhi Bridge Corner, Shahpur Road, Ahmedabad - 380004 and all the proceedings thereof were recorded under the Panchnama dated 11.8.2024 (**RUD No. 6**).

3.2 After reaching at the hotel, the DRI officer showed the Authorization of Search to the receptionist and explained the purpose of their visit. The officers of DRI enquired from person sitting on the reception, who introduced himself as Shri Jagdeesh Singh Guman, Owner of Hotel Kanchan Palace, about booking of a room in the aforesaid hotel in the name of Shri Gaurav Parihar, to which he confirmed about booking and staying of said person by giving a copy of his ID Card available with him and further indicated towards a person, who was standing near reception and informed the officers about the said person that he was Shri Gauravkumar Parihar, the officers were looking for and he further informed the officers that Shri Gauravkumar Parihar was staying in Room No. 305 of the Hotel Kanchan Palace along with Ms. Nikita Gauravkumar Parihar. The receptionist also informed that one person namely Ms. Fatema had also come to his booked hotel room as visitor. The officers of DRI asked Shri Dilmeer Alim Sayyed Pirjade (Impersonated as Shri Gaurav Parihar) to move to the Room No. 305 of the said Hotel.

3.3 Thereafter, officers of DRI and Shri Dilmeer Alim Sayyed Pirjade knocked the room no 305 and one lady person opened the gate who introduced herself as Ms. Fatema (Passport No. M9194464) and informed the officers that she arrived from Abudhabi to Ahmedabad on Etihad Flight No. EY 284 at around 04:00 AM in the morning of 11.08.2024 and showed her passport and boarding pass with PNR JL8S97. The officers further enquired from Shri Dilmeer Alim Sayyed Pirjade

(impersonated as Shri Gaurav Parihar) about his original Identity, to which, he informed by showing his Aadhar Card that his original name is Dilmeer Alim Sayyed Pirjade but for booking of hotel, he used his fake ID impersonating as Shri Gaurav Parihar on the instruction of a person, Mr. Azij@Abudhabi. The officers then enquired both individuals whether they were carrying any contraband goods in person or in baggage, for which, Shri Dilmeer Alim Sayyed Pirjade and Ms. Fatema replied in negative. Thereafter, the officers started systematic search of Room No. 305. During the course of search, total five bags i.e. one brown colored ladies handbag, one brown colored Luggage bag, one shoulder bag and 2 trolley (one of green colour and another of black colour) were found in the room. The officers started searching all the above five bags one after another. On being searched the brown coloured ladies hand bag belonging to Ms. Fatema, the officers recovered three capsules covered with black coloured tape containing paste form substances. On being asked about such materials, Shri Dilmeer Alim Sayyed Pirjade informed that the said three capsules contain foreign origin gold in paste form, which had been brought by Ms. Fatema from Abudhabi via Etihad Flight No. EY 284 at around 04:00 AM in the morning of 11.08.2024. Ms. Fatema had confirmed that she carried the said 3 capsules containing gold paste by way of concealment of the same in her body.

3.4 In order to retrieve gold from the above said 3 capsules containing foreign origin gold in paste form, all individuals along with the said 3 capsules were escorted to Soni Kartikey Vasantrai, 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad – 380 006, a government approved valuer. Upon reaching the valuer's premises, weighing of the said 3 capsules were undertaken, which comes to 960.31 gram. The image taken during the said process is shown below:

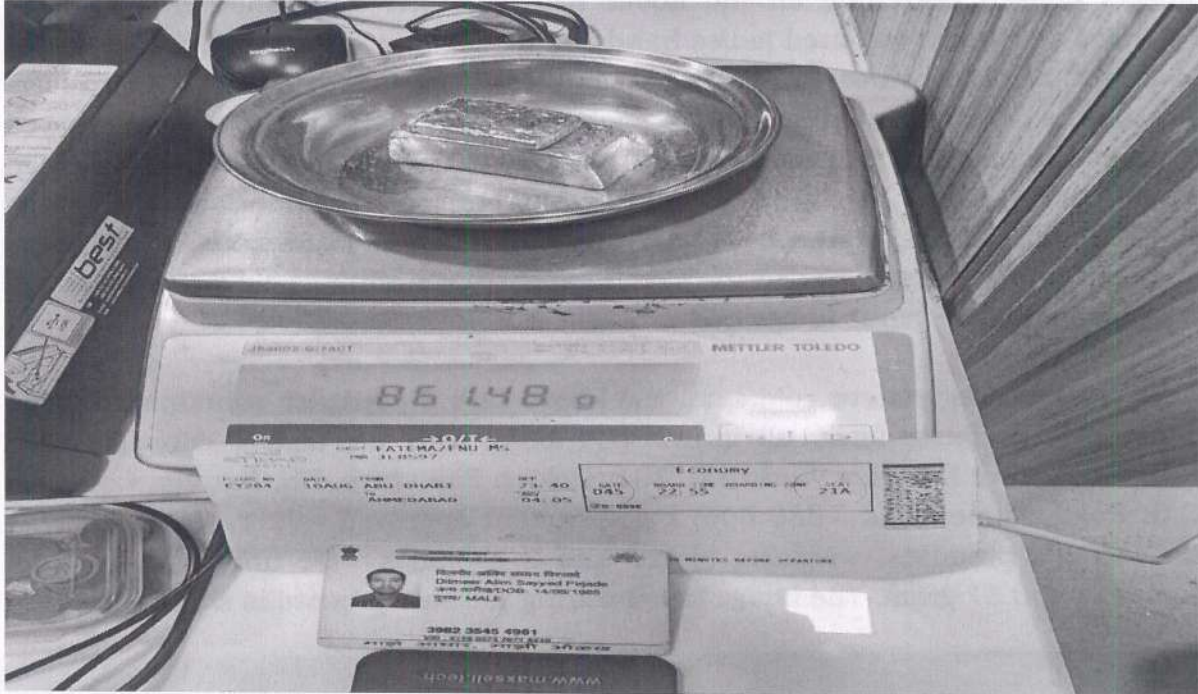


(Image 5 – Image depicting gross Weight 960.31 grams of 3 capsules containing foreign origin gold in paste form)

3.5 Further, the said three capsules covered with black tape were cut opened and found to be containing brown colour paste like material which was uniform in colour, texture, nature and odour. Thereafter, the valuer undertook the retrieval process of said paste material claimed to be gold in paste form. Then the valuer retrieved yellow metal appears to be Gold totally weighing 861.480 grams in 02 gold bars. The valuer then examined the yellow colour metal retrieved from the paste like material and confirmed the said yellow color metal to be Gold of 24 carat purity (999.0) and weighed & valued the same as follows:

S. No.	Details of Items	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	861.480	999.0 24Kt	6190595	5584691
	Total	861.480		6190595	5584691

3.6 The valuer after verifying the purity stated that value of retrieved gold weighing 861.480 grams as Rs. 61,90,595/- (Rupees Sixty One Lakh Ninety Thousand Five Hundred and Ninety Five Only) based on the market value and issued a certificate No. 579/2024-25 dated 11.08.2024 (**RUD No. 7**) to that effect. The image of gold bar taken during the process is shown below:



(Image 6 – Image depicting Net Weight of 2 Gold Bar – 861.48 grams recovered from melting of 3 capsules)

3.7 On being asked, Shri Dilmeer Alim Sayyed Pirjade informed that Nikita Gauravbhai Parihar was staying with him in his room no. 305 at Hotel Kanchan Palace. He further stated that he along with Nikita had left from the Hotel Kanchan Palace at around 5:30 AM on 11.08.2024 to the Sardar Vallabhbhai International Airport, Ahmedabad to receive a passenger who would be smuggling Gold through Ahmedabad International Airport. Then, after waiting for some time at the airport, when the said passenger did not come outside the airport, he left the Airport and waited at the Hotel Kanchan Palace and Nikita was at the airport when he left and after that he did not have any idea about Nikita.

3.8 Seizure of smuggled gold:

Since, Ms. Fatema did not declare the said gold to the Customs Authorities and thereby smuggled the gold in a concealed manner with an intention to evade payment of Customs duty in violation of the provisions of the Customs Act, 1962, a total of 861.480 Grams Gold of 24Kt. with purity 999.0, having total market value of Rs. 61,90,595/- (Rupees Sixty One Lakh Ninety Thousand Five Hundred Five only) and total tariff value of Rs. 55,84,691/- (Rupees Fifty Five Lakh Eighty Four Thousand Six Hundred Ninety One only) extracted from the 960.31 Grams of Gold in Paste form recovered from her were placed under seizure vide seizure memo dated 11.08.2024 (**RUD No. 8**) on the reasonable belief that the said gold

was smuggled by Ms. Fatema and was liable to confiscation as per the provisions of Section 110 of the Customs Act, 1962.

4. STATEMENTS OF KEY PERSONS:

Upon completion of the panchnama proceedings at SVPI Airport and Hotel Kanchan Palace, Ahmedabad, summonses were issued to (i) Shri Murtaza Ali Bhopalwala (ii) Ms. Farida Bhopalwala (iii) Shri Dilmeer Alim Sayyed Pirjade and (iv) Ms. Fatema for recording their statement under Section 108 of the Customs Act, 1962.

4.1 Statement of Shri Murtaza Ali Bhopalwala was recorded under Section 108 of the Customs Act, 1962 on 11-12.08.2024 (**RUD No. 9**), wherein he inter-alia stated that:

- He confirmed that a total of 620.03 grams of gold bar was recovered from the gold paste form which was recovered from his body (rectum) and market value of the said recovered gold was Rs. 44,55,536/-;
- He confirmed that 612.64 grams of gold bar was recovered from the gold paste form which was recovered from his wife's body (rectum) who was travelling along with him and market value of the said recovered gold was Rs. 44,02,431/-;
- He went to Abu Dhabi on 26.07.2024 from Mumbai along with his wife Ms. Farida; they went to Abu Dhabi on the tickets provided by one Shri Aziz and arrived at SVPI Airport, Ahmedabad by Air Arabia Flight Number 3L 111 on 11.08.2024 and his seat No. was 15B; his wife was also travelling with him and she also came by the same flight and her seat number was 15A;
- He agreed with the fact that 695.68 grams of gold in semi-solid substance in paste form in two capsules were recovered from his body (rectum concealment) and subsequently upon extraction 620.03 Grams of Pure gold with purity 999.0/24 KT were recovered and seized. On being asked he added that it was concealed in such a manner that the said gold paste could be fully covered/concealed and the same could be cleared from the Airport without the knowledge of Customs Authority at SVPI Airport Customs, Ahmedabad;
- He received the said quantity of the gold at around 20.00 Hrs. of 10.08.2024 from one person namely Shri Aziz at AL Ansaar Building located in Al Nada Gift Centre, Sharjah. He stated that they only stayed at that building which was type of flat; that Shri Aziz gave him 2 capsules of Gold paste (Gold and Chemical Mixed) and asked him to bring the same in a conceal manner while travelling to Abu Dhabi to Ahmedabad and asked him to clear at Ahmedabad airport without the knowledge of Airport Customs; that Shri Aziz also explained the method of concealing/carrying the said 2 gold paste capsules in rectum; that following Shri Aziz's directions, he inserted 2 capsules of gold paste in his body i.e. rectum; that at around 23.00 hrs. of 10.08.2024 Shri Aziz dropped him at the airport at Abu Dhabi alongwith a copy of ticket.
- On being shown the Valuation Certificate No. 581/2024-25 dated 11.08.2024 by Shri Soni Kartikey Vasantrai, Shri Murtaza Ali Bhopalwala stated that the details of the Gold recovered, its purity, market value, Tariff value of the gold seized, etc., had been mentioned in the said report and he agreed with the details given therein; he agreed to the facts stated therein the report and confirmed the smuggled Gold Bar retrieved from the semi solid substance consisting of Gold and Chemical mix;
- Shri Aziz had handed over the Gold in semi paste form in 2 capsules;

- He denied to had anything to be declared to the Customs authority at SVPI Airport, Ahmedabad;
- His wife was accompanying him during the whole journey; they had gone to Abu Dhabi from Mumbai together and came back to Ahmedabad in same flight; he also stated that his wife had also travelled along with him for carrying gold and she had also carried two capsules alongwith him and the same were seized at airport;
- No details was shared to him/them but it was informed at Abu Dhabi that the receiver would call him on his mobile number and after meeting he (the receiver) would be calling to Shri Aziz and on his confirmation, Shri Murtaza Ali Bhopalwala would be handing over the same to the receiver at SVPI airport Ahmedabad;
- Initially before departing from India he was informed by Shri Aziz that they had to carry gold from Abu Dhabi to India and on that basis only they had been provided the tickets from India to Abu Dhabi; he further stated that Shri Aziz, who handed over the gold, informed that if he would bring the gold to India and then our journey would be sponsored by them; if he agreed to his proposal of bringing gold from Abu Dhabi to Ahmedabad they would bear their whole to and fro expense from Abu Dhabi to Ahmedabad, expenditure for stay/travelling at Abu Dhabi and also would give 25,000/- in cash per person per trip.
- They had not paid for the ticket from Mumbai to Abu Dhabi and return ticket from Abu Dhabi to Ahmedabad; their ticket was forwarded to them from a person namely Babu Bhai on the instructions of Shri Aziz;
- They came by Bus from Indore to Mumbai; he and his wife came together from Indore to Mumbai;
- He met Mr. Aziz once in Dubai wherein he offered him the sponsored tour to Abu Dhabi; as he offered them 25,000/- in cash per person per trip and he was in need of money he accepted his offer; he added that he might be around the age of 30 to 35 years; he did not know further about Mr. Aziz;
- Mr. Aziz phone no. was +971552393552;
- He did not receive any call or message from Mr. Aziz during their stay at Abu Dhabi and during return journey from Abu Dhabi to Ahmedabad; he further stated that usually he used to meet them in the building only where they stayed;
- He accepted that it was illegal to smuggle gold without declaring the same to the Customs authorities;
- He had been explained the provisions of Section 111 of the Customs Act, 1962 and after understanding the same he stated that the said gold smuggled in any form was liable for confiscation under the provisions of Customs Act, 1962;
- He had been explain the provisions of Section 110, 111, 112 135 of the Customs Act, 1962 and after understanding the same, he agreed with the fact that the said gold bars recovered from the Gold Paste, he brought from Abu Dhabi was liable to confiscation under the provisions of Customs Act, 1962. Further, he agreed that as per Section 112 of the Customs Act, 1962, the 'smuggled goods, viz. Gold bar which were seized vide seizure memo dated 11.08.2024, was liable to confiscation as per Section 111 of the Customs Act, 1962 and penalty under Section 112 of the Customs Act, 1962; therefore, in the individual capacity he



had committed an offence punishable under Section 135 of the Customs Act 1962.

4.2 Statement of Ms. Farida Bhopalwala was recorded under Section 108 of the Customs Act, 1962 on 11-12.08.2024 (**RUD No. 10**), wherein she inter-alia stated that:

- she confirmed her husband's and her arrival at Ahmedabad around 06:00 A.M. on 11.08.2024 by Air Arabia Flight No 3L 111 (Seat No. 15A E-Ticket No. 514236558586101),
- she also confirmed that her husband carried 2 capsules concealed in his rectum from which 620.03 grams of gold bar was recovered from the gold paste and market value of the said recovered gold was Rs. 44,55,526/-;
- she also confirmed that total 2 capsules of gold paste (weight of 694.76 grams) were concealed in her body (Rectum) during my return journey from Abu Dhabi wherein total (612.64 gm of gold) gold in the form of bar were extracted in her presence by the Valuer;
- she also confirmed that the market value of the same was Rs. 44,02,431/-; she stated that a person named Sh. Aziz had given the said capsules of Gold Paste at AL Ansar Building in Al Nada Gift Center, Sharjah and also instructed that one person named, Shri Alim Saiyyed Pirjade would come to receive both of them at the SVPI Ahmedabad, and would identify them himself;
- she had travelled few times abroad, as mentioned below:-
 - Indore -Dubai -Mumbai from 02.11.2023 to 16.11.2023,
 - Mumbai-Dubai- Mumbai from 15.03.2024 to 30.03.2024,
 - Chennai-Dubai- Ahmedabad from 05.01.2024 to 15.01.2024,
 - Mumbai-Malaysia-Ahmedabad from 04.05.2024 to 12.05.2024 and
 - Mumbai-Dubai-Ahmedabad from 26.07.2024 to 11.08.2024;
- she undertook all the above mentioned journeys with her husband to attend Dr. Saiyyad Sahab's meetings; that it was the first time she had concealed gold inside her rectum;
- the 2 capsules were given to her by her husband and was instructed to keep them inside her rectum by his husband; her husband had told her that the work would fetch around 25,000/-;
- since she had to pay fee of school of her children, she had no money, therefore, she agreed to that keep the two capsules in her rectum while travelling from Abu Dhabi to Ahmedabad on 11.08.2024;
- it was the first time she had undertaken such action on instruction of her husband for earning some money to pay her children's school fee.
- she was aware that it is illegal to smuggle gold without declaring the same before the Customs Authorities;
- she had been explained the provisions of Section 111 of the Customs Act, 1962 and after understanding the same she stated that the said gold smuggled in any form was liable for confiscation under the provisions of Customs Act, 1962;
- she had been explained the provisions of Section 110, 111, 135 of the Customs Act, 1962 after understanding the same, she agreed with the fact that the said gold bars recovered from the Gold Paste she brought from Abu Dhabi was liable for confiscation under the provisions of Customs Act, 1962, the smuggled goods

viz. Gold bar which were seized vide seizure memo dated 11.08.2024 which was liable for confiscation as per Section 111 of the Customs Act, 1962 and penalty under Section 112 of the Customs Act, 1962, therefore, in the individual capacity she admitted that she had committed an offence punishable under Section 135 of the Customs Act, 1962.

4.3 Statement of Shri Dilmeer Alim Sayyed Pirjade was recorded under Section 108 of the Customs Act, 1962 on 11.08.2024 and 12.08.2024 (**RUD No. 12**), wherein he inter-alia stated that:

- he agreed to the facts of panchanama dated 11.08.2024; that one person namely Mr. Aziz@AbuDhabi had given three capsules containing gold paste to Ms. Fatima, who was travelling from Abu Dhabi to Ahmedabad through Etihad Flight EY 286 scheduled to be arrived at around 04:00 AM on 11.08.2024; that Mr. Aziz had called him on 10.08.2024 and informed him that total three passengers were coming to Ahmedabad with capsules containing foreign origin gold and asked him to receive such gold from all three passengers; after getting his instruction, he received Ms Fatema from SVPI Airport at around 04:30 AM on 11.08.2024 and took her to Hotel Kanchan Palace; after reaching at Hotel Kanchan Palace, Ms Fatema informed him that she had been carrying three capsules containing gold in paste form in her body; thereafter, Ms Fatema removed said three capsules from her body; after that he instructed to put all three capsules in her handbag and further told her to hand over the same to him in afternoon of 11.08.2024;
- he didn't know about whereabouts of Ms Fatema; he was instructed by Mr. Aziz@AbuDhabi to receive the above gold paste from her; Mr. Aziz had also sent him the photograph & flight details of Ms. Fatema and once he took her to Hotel Kanchan Place, Mr. Aziz deleted the photograph & flight details of Ms. Fatema.
- Around 6-7 months earlier, he had spoken to one of his friends namely Mr. Mustaffa, who resides in Dubai and asked about any type of work for him so as he would earn some money, to which, he replied that one of his friends namely Mr. Aziz undertakes some work related to smuggling of gold from Dubai/Abu Dhabi to Ahmedabad and asked him to telephonically contact with Mr. Aziz. Thereafter, he telephonically contacted Mr. Aziz, who offered him a job of carrying gold/gold paste from passengers arriving at SVPI Airport and offered him commission of Rs. 5,000/- per passenger; that he agreed to the offer made by Mr. Aziz@Abu Dhabi to be receiver of smuggled gold in lieu of consideration/commission; Mr. Aziz@AbuDhabi further guided him all the process of receiving such gold to the effect that he would send him photograph & Flight ticket details of the passengers, who used to come from Dubai/Abu Dhabi to Ahmedabad, one day before their/his arrival at SVPI Airport and after receiving the passengers, he was instructed to take them to any hotel, where, he would be staying and subsequently he would receive such smuggled gold from those passengers;
- Mr. Aziz never gave him any name or contact details of any persons; he was supposed to hand over such smuggled gold in all the instances to the person, who used to come to his Hotel and Mr. Aziz used to guide him through call to hand over the said smuggled gold to the said person; the person, who came to collect smuggled gold from him always gave him his commission amount of Rs. 5,000/-; in addition to his commission amount, he was also paid total expenditure of his stay, fooding, transportation etc., which he made during the course of receiving such smuggled gold.

- he admitted that he was part of the plan of such smuggling of above two gold bars as he had been undertaking work related to receiving of such smuggled gold from passengers on direction of Mr. Azij@Abu Dhabi.
- he approached one of his friends, Shri Mustafa, by whatsapp call, working at mobile shop in Dubai for work, six months back; then 3 months back, one friend of Shri Mustafa, Shri Aziz contacted me by whatsapp call, and informed him about work related to handling of passengers at Ahmedabad international airport, who would be carrying gold with them in capsules form, concealed inside their body;
- he was told to receive that gold from passengers at the hotel and then hand over the same to its actual buyer in Ahmedabad; for the work, he was offered Rs 2000 per passenger; he also used to receive amount of miscellaneous expenses borne by him on stay, food, travel etc.;
- he used to get contacted on his phone via whatsapp by Shri Mustafa, Shri Aziz, Shri Chikoobhai about sharing information about the passengers carrying smuggled gold, about the recipient to whom he had to handover the smuggled gold and got his commission and expenses payment;
- prior to that, he had been involved in smuggling activity 14-15 times in similar modus operandi, in which he had approximately carried out smuggling of the gold carried by approx. 19-20 passengers in last 2-3 months; he never weighed the smuggled gold; the passengers used to handover smuggled gold paste capsules wrapped in plastic bags, which he used to ultimately handover to the recipient at bridge area;
- he could not remember exact dates about the past instances of gold smuggling activity done by him using similar modus operandi; however, he stated that he started that activity since May-June 2024 and since last 1 month person namely Nikita joined him in the said activity; passengers used to arrive at Ahmedabad international airport from Dubai/Sharjah/Abu Dhabi at the time, between 4am-7am; he never weighed the smuggled gold; the passengers used to handover smuggled gold paste capsules wrapped in plastic bags, which he used to ultimately handover to the recipient at bridge area;
- he had interacted by his phone via whatsapp with Shri Mustafa, Shri Aziz, Shri Chikoobhai about sharing information about the passengers carrying smuggled gold, about the recipient to whom he used to handover the smuggled gold and get his commission and expenses payment; apart from them, he had not interacted with any other person for the said activity;
- the passengers working for that syndicate used to carry gold either in paste form, gold capsules or 100 grams gold biscuits wrapped inside the black plastic tape; they used to handover that smuggled gold from Dubai, at Kanchan Hotel; he had no clear idea about the mode of concealment for the smuggled gold, adopted by those passengers at earlier instances;
- he used to deliver that smuggled gold to recipient of the gold at Ahmedabad itself, near bridge at Kanchan hotel; there used to be a different person on each occasion for receiving the smuggled gold;
- he used to receive commission and expenses borne by him and Ms. Nikita, in cash only; the amount used to vary between Rs 30,000 and 1,00,000;
- payments were always made in cash only;

- he used to share expenses borne by him on each instance, with Shri Aziz and Ms Nikita (mobile, saved in his mobile as Gaurav wife whatsapp number +91 7987445349), by whatsapp chat, using his mobile phone; most of those chats have been deleted by him; however, some of those might be still in his mobile; as allowed, he had exported the said chat at driazu@nic.in; he also confirmed that print out taken from said exported chats were the same what he had shared the expense borne by him on each carrying instance with Shri Aziz and Ms Nikita;
- he had no idea about the financial arrangements between other members of the gold smuggling syndicate;
- he had been never asked to handle or transfer any funds related to the smuggling operation;
- Ms. Nikita joined the syndicate two months back; she had the role like that of his of handling the passengers' movement from Ahmedabad international airport till Kanchan Hotel; the passengers in family form, Husband-wife, carrying gold together, started after Ms. Nikita joined the syndicate; he further state that he had her picture saved on his mobile, saved in his mobile as Gaurav wife whatsapp number +91 7987445349;
- two months back when he had come to Ahmedabad for gold smuggling activity, Shri Aziz informed him telephonically about a girl named Ms. Nikita, joining as assistant for receiving work at Ahmedabad international Airport, for smuggling of the gold; Shri Aziz further shared her contact number by whatsapp for further communication with her; then, he immediately called her and asked her to join him at Hotel Kanchan, for the purpose of passengers' receiving from Ahmedabad international airport and taking them to the hotel;
- his and Ms. Nikita's role to carry passengers from Ahmedabad international airport to Hotel Kanchan and then receive smuggled gold from passengers at the hotel; later he used to hand over the same to its actual buyer in Ahmedabad;
- he didn't have any information about current whereabouts of Ms. Nikita; she was with him that day morning at 7am, at Ahmedabad International Airport; later, she left and he went straight to Hotel Kanchan;
- he accepted that he was aware that it is illegal to smuggle gold without declaring the same to the Customs authorities;
- he had been explained the provisions of Section 111 of the Customs Act, 1962 and after understanding the same he stated that the said gold smuggled in any form was liable for confiscation under the provisions of Customs Act, 1962;
- he agreed with the fact that the said gold bars recovered from the Gold Paste, which were smuggled by Ms Fatema-Passport No. M9194464, Shri Murtaza Ali Bhopalwala Passport No. B9138911 & Ms Farida Bhopalwala Passport No. Y5949078 from Abu Dhabi and cleared/attempted to clear without the knowledge of Customs were liable for confiscation under the provisions of Customs Act, 1962. Further, he agreed that as per Section 112 of the Customs Act, 1962, the 'smuggled goods, viz. Gold bar which were seized vide seizure memo dated 11.8.2024 which was liable for confiscation as per Section 111 of the Customs Act, 1962 and penalty under Section 112 of the Customs Act, 1962; therefore, in the individual capacity he had committed an offence punishable under Section 135 of the Customs Act 1962.

4.4 Statement of Ms. Fatema was recorded under Section 108 of the Customs Act, 1962 on 11-12.08.2024 (**RUD No. 11**), wherein she inter-alia stated that:

- She was housewife so they were in need of money; then, around 6 months earlier, one of her friends asked her if she was willing to work as a Househelp/Cook in the Sharjah, she had one contact and she gave me Contact details of Mr. Mustafa; then, she contacted Mr. Mustafa telephonically regarding the work in Sharjah and Mr. Mustafa agreed to give her a work related to cooking in his house and in return consideration of Rs. 25,000/-; then, 3 months earlier, Mr. Mustafa sent her tickets for Sharjah and asked her to come to Sharjah for cooking purpose and since then she was working as a cook in the house of Mustafa;
- her family lived in Alirajpur, Madhya Pradesh; so she came to India to visit her family; she also added that around 1 month back, she came to know that one person Mr. Azij@Abu Dhabi was providing some money along with tickets from Sharjah to Ahmedabad in lieu of smuggling of Gold into India; through some friend, she came in contact with Mr. Azij@Abu Dhabi telephonically and she informed him that she would carry/smuggle Gold into India; he told her to inform him whenever she wanted to visit India; on 08.08.2024, she contacted Mr. Azij@Abu Dhabi that she wanted to visit to India; Mr. Azij@Abu Dhabi provided her flight tickets from Abu Dhabi to Ahmedabad and 3 capsules containing Gold paste with an instruction to conceal the said 3 capsules in her body (rectum) while travelling to India and told her to provide Rs. 25000/- for the trip; she was also instructed that someone would come to receive her at the SVPI, International Airport, Ahmedabad; she arrived at Ahmedabad around 04.00 AM on 11.08.2024 from Flight No EY 284; after exiting the SVPI airport, Ahmedabad one person namely Shri Dilmeer Alim Sayyed pirjade identified her and instructed her to take a ride on the car and brought her to one Hotel Kanchan Palace; after reaching the Hotel, Dilmeer Alim Sayyed pirjade took her to the Room No. 305 of the said hotel and instructed her to remove the 3 capsules containing Gold paste and further instructed her to place the same in her bag;
- On being shown the image of Shri Dilmeer, she stated that he was the person who had come at the airport and asked her to sit in the car and she didn't know the said person; he came to receive her at the SVPI, Airport and she met him first time.
- She agreed with the fact that 960.31 grams of gold in semi-solid substance in paste form in two capsules were recovered from her body (rectum concealment) and subsequently upon extraction 861.840 Gram of Pure gold with purity 999.0/24 KT were recovered and seized; that it was concealed in such a manner that the said gold paste could be fully covered/concealed and the same could be cleared from the Airport without the knowledge of Customs Authority at SVPI Airport Customs, Ahmedabad;
- she denied to had anything to be declared to the Customs authority at SVPI Airport, Ahmedabad;
- she didn't have any idea from where 3 capsules containing gold past gold was purchased in Abu Dhabi; Shri Azij@AbuDhabi handed over the same to me in Abu Dhabi;
- she didn't have any idea about the purchase bills of the said smuggled gold; that she even did not bother to inquire for the same as it was intended for smuggling only; she didn't have any foreign currency with her;

- she accepted that it was illegal to smuggle gold without declaring the same to the Customs authorities and would amount to violation of the Baggage Rules, 2016; it was brought with the clear intention of smuggling only to earn flight ticket & commission amount;
- she agreed that she didn't have any proof to prove that the gold seized are not smuggled; she didn't have any objection for the disposal of the said gold;
- she agreed that the smuggled gold she brought from Abu Dhabi was liable for confiscation under the provisions of Customs Act, 1962; further, she agreed that as per Section 112 of the Customs Act, 1962, the 'smuggled goods, viz., foreign origin gold bars which were seized vide Panchanama dated 11.08.2024 which was liable for confiscation as per Section 111 of the Customs Act, 1962 and penalty under Section 112 of the Customs Act, 1962; therefore, in the individual capacity she had committed an offence punishable under Section 135 of the Customs Act 1962.

5. Arrest of the Concerned/Involved persons:

Based on the evidences gathered and the statement recorded, it appeared that to Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala, Shri Dilmeer Alim Sayyed Pirjade and Ms. Fatema had committed an offence punishable under the Customs Act, 1962. The above mentioned persons had the common intention to smuggle the gold into India and being a part of gold smuggling syndicate to evade the applicable custom duty and receive the commission after facilitating the smuggled gold from Ahmedabad Airport to gold syndicate members, the said gold smuggled by the above persons was liable to confiscation under the provisions of Section 111 of the Customs Act, 1962. Thus, they had knowingly concerned themselves in an offence punishable under Section 135(1) of the Customs Act, 1962; they had knowingly concerned themselves in dealing/carrying capsules containing gold in paste form having total weight of 2350.75 Gram from which gold bars of 24 carat having total weight of 2094.15 Grams and purity of 999 and total market value of Rs. 1,50,48,562/- (Tariff Value Rs. 1,35,75,684/-) were retrieved and concerned themselves in carrying, removing, depositing, harboring, keeping, concealing of smuggled Gold which they knew and/or had reasons to believe were liable to confiscation under Section 111 of the Customs Act, 1962. Hence, Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala, Shri Dilmeer Alim Sayyed Pirjade and Ms. Fatema were arrested on 12.08.2024 under the provisions of Section 104 of the Customs Act, 1962.

6. Further Investigation:

6.1 SDR/CDR details of contact no. belongs to Ms. Nikita:

Shri Dilmeer Alim Sayyed Pirjade, the receiver at the SVPI Airport Ahmedabad, in his statement dated 11-12.08.2024 has deposed that one lady namely Ms. Nikita was staying with him at Room Number 305, Hotel Kanchan in room number 305 on 10-11.8.2024 and they both used to pick up the carrier-passengers from SVPI airport then carry the said carrier-passengers at Hotel Kanchan Palace, 3rd Floor, Jaypunj Complex, Opp. Shankar Bhuvan, Gandhi Bridge Corner, Shahpur Road, Ahmedabad - 380004. Further, at hotel the said passenger used to handover them the retrieved gold paste capsules carried by them from Dubai, concealed inside their body. They both used to hand over the same to another person as per the direction received from Shri Aziz. Further, he and Ms. Nikita carried one passenger namely Ms. Fatema from SVPI airport to Hotel Kanchan at around 4.30 am on 11.08.2024. He also shared the mobile number of Ms Nikita. Accordingly, Subscriber Data Record (SDR)/Call Data Record

(CDR) details of the mobile number +91 7987445349 belonging to Ms. Nikita was called for and from the SDR (**RUD No. 13**), it was found that the said number was registered in the name of Ms. Nafisa Husain Burhanpurwala showing residential address as 1046, Noorani Nagar, Dhar Road, Near 2 Home E.n.g. College, Indore, Madhya Pradesh - 452002. In this regard, on perusal of the chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. +919579079625) and Ms. Nikita (Mobile No. +917987445349), whose mobile number was saved in the mobile of Shri Dilmeer as 'Gaurav wife whstp No', emailed at driazu@nic.in by Shri Dilmeer during the course of statement dated 12.08.2024, it is observed that the name of Nafisa was appearing multiple times in the said chat. Accordingly, summons dated 30.09.2024, 14.10.2024 and 11.11.2024 (**RUD No. 14**) were issued to Ms. Nafisa Husain Burhanpurwala at the address available in the SDR but she didn't appear to tender her statement till now.

6.2 Verification Report/Incident Report in respect of visit at the residential premises of Ms. Nafisa Husain Burhanpurwala:

As Ms. Nafisa Husain Burhanpurwala didn't appear to tender her statement the officers of DRI, Indore Zonal Unit were asked to visit at the address of Ms. Nafisa, available in the SDR i.e. 1046, Noorani Nagar, Dhar Road, Near 2 Home Eng. College, Indore, Madhya Pradesh - 452002. DRI, Indore Zonal Unit, vide their letter dated 17.12.2024 (**RUD No. 15**), informed that during their visit, it was found that a person namely Shri Mohammed Javed had purchased the said house from Shri Shakir Burhanpurwala and Mrs. Rashida Shakir Burhanpurawala approximately two and a half year ago and was residing there along with his family.

6.3 Delivery of Summons issued to Ms. Nafisa Husain Burhanpurwala:

As the summons issued to Ms. Nafisa Husain Burhanpurwala dated 30.09.2024, 14.10.2024 and 11.11.2024 (**RUD No. 14**) were showing delivered to the recipient on the Indiapost website, this office called for details of the recipient and proof of delivery of such summons sent through speed post from the Sub Postmaster, Indore City-2 Sub Post Office. The Sub Post master, Indore City-2 Sub Post Office vide their letter dated 28.12.2024 (**RUD No. 16**) reported that the said speedpost/summons were delivered to a person namely Shri Shakir. Further, a statement of Shri Shakir Burhanpurwala was recorded under Section 108 of the Customs Act, 1962 on 29.01.2025 (**RUD No. 17**), wherein he inter-alia stated that he used to reside at 1046, Noorani Nagar, Dhar Road, Indore 3 years ago and then he sold that said house; that the summons issued by the DRI, Ahmedabad Zonal Unit were in English language and he didn't know English and after hearing that letters were addressed to Ms Nafisa from the postman, he was receiving/acknowledging the same; that Ms. Nafisa was his daughter-in-law (wife of his son Shri Husain Burhanpurwala) who had taken divorce from his son in July, 2021 and then she moved to Mumbai; that after divorce, he or his family didn't have any contact with Ms. Nafisa.

6.4 Visit Note in respect of visit at the residential premises of Shri Gauravkumar Parihar and Ms. Nikita Gauravkumar Parihar:

6.4.1 As evident from the Panchnama dated 11.08.2024 (**RUD No. 6**) drawn at premises of Hotel Kanchan Palace, Ahmedabad, Shri Dilmeer Alim Sayyed Pirjade, impersonating as "Gauravkumar Parihar" was staying in Room No. 305 of the Hotel Kanchan Palace along with Ms. Nikita Gauravkumar Parihar. During the said panchnama proceedings, Aadhar card copy been collected at their end, while booking the hotel room No. 305 was provided by the receptionist of Hotel Kanchan Palace. Further, it is observed that the residential addresses of both Shri

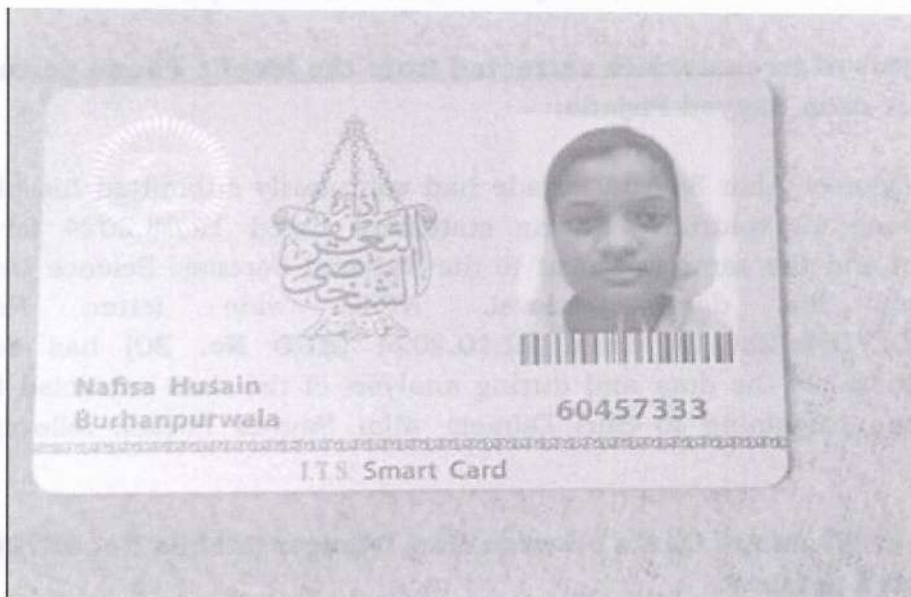
Gauravkumar Parihar and Ms. Nikita Gauravkumar Parihar, as reflecting in the Aadhar Card (copy of which was provided by the receptionist at Hotel Kanchan Palace) were same i.e. 402, 4th Floor, Jyoti Appartment C Wing, Nr. Angel Paradise School, Narayan Nagar, Thane, Maharashtra – 400612. Accordingly, summons dated 30.09.2024 (**RUD No. 18**), were issued to Shri Gauravkumar Parihar and Ms. Nikita Gauravkumar Parihar, however same were received back undelivered with postal remark “Left Address”.

6.4.2 Further, officers of DRI, Mumbai Zonal Unit were requested to conduct a search at the above said address. As per the visit note dated 08.11.2024 (**RUD No. 19**), officers of DRI, Mumbai Zonal Unit visited the aforesaid residential address of Shri Gauravkumar Parihar and Ms. Nikita Gauravkumar Parihar and during the visit it was found that a person namely Smt. Rukhsana Mohd. Hanif Shaikh alongwith her four children were residing at the said address. In nutshell, Ms. Nikita Gauravkumar Parihar and Shri Gauravkumar Parihar could not be located at the said address.

6.5 Original identity of the lady named as Ms. Nikita Gauravkumar Parihar working alongwith Shri Dilmeer Alim Sayyed Pirjade as a receiver in the gold smuggling syndicate, revealed during the investigation:

6.5.1 In the instant case, following facts are emerged during the investigation:

- As evident from the Panchnama dated 11.08.2024 drawn at premises of Hotel Kanchan Palace, Ahmedabad, Shri Dilmeer Alim Sayyed Pirjade, impersonating as “Gauravkumar Parihar” was staying in Room No. 305 of the Hotel Kanchan Palace along with Ms. Nikita Gauravkumar Parihar.
- Shri Dilmeer in his statement dated 20.12.2024 recorded under Section 108 of the Customs Act, 1962 deposed that he had booked a room in hotel Kanchan Palace to stay for 3-4 days from 09.08.2024 and for which he had impersonated himself as Shri Gauravkumar Parihar and given forged Aadhar Card of Shri Gauravkumar Parihar having his photo on the same which was sent to him by Aziz Bhai@Abudhabi.
- The residential addresses of both Shri Gauravkumar Parihar and Ms. Nikita Gauravkumar Parihar, as reflecting in the Aadhar Card (copy of which was provided by the receptionist at Hotel Kanchan Palace) were same i.e. 402, 4th Floor, Jyoti Appartment C Wing, Nr. Angel Paradise School, Narayan Nagar, Thane, Maharashtra – 400612 and it appears that Ms. Nikita Gauravkumar Parihar is wife of Shri Gauravkumar Parihar.
- As per the Subscriber Data Record, the mobile number +91 7987445349 of Ms. Nikita was registered in the name of Ms. Nafisa Husain Burhanpurwala.
- On being shown the print outs of the picture sent to Shri Dilmeer by one Shri Gaurav Bhai through whatsapp chat and a picture retrieved from Shri Dilmeer’s phone (both the pictures are reproduced as below), Shri Dilmeer identified that person and deposed that both the pictures were of the same lady person namely Ms Nafisa Husain Burhanpurwala and also confirmed that said lady used to stay with him at hotel kanchan palace in Ahmedabad to receive passengers/carriers from SVPI Airport, Ahmedabad, that he didn’t know that the real name of Ms Nikita was Ms Nafisa.



(Image 7 – Picture sent to Shri Dilmeer by Shri Gaurav Bhai through whatsapp chat)



(Image 8 - Photo retrieved from Shri Dilmeer's phone i.e. Apple I phone 12 voluntary submitted by him during statement dated 12.08.2024 for forensic data extraction)

- Shri Dilmeer in his statement dated 12.08.2024 has *inter-alia* stated that he used to receive his commission and miscellaneous expenses borne by him and Ms. Nikita and they both further used to send said expense details to Shri Aziz. Further, from the chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. +919579079625) and Ms. Nikita (Mobile No. +917987445349), whose mobile number was saved in the mobile of Shri Dilmeer as 'Gaurav wife whstp No', emailed at driazu@nic.in by Shri Dilmeer during the course of recording of his statement on dated 12.08.2024, it is observed that the name of Ms Nafisa was appearing multiple times in the said chat and Shri Dilmeer also confirmed that print out taken from said exported chats were the same what he had shared with Shri Aziz and Ms. Nikita about the expense borne by them upon each carrying instances.

6.5.2 From the above, it transpires that original identity of Ms. Nikita is Ms Nafisa Husain Burhanpurwala and the forged aadhar card of Ms. Nikita Gauravkumar Parihar appears to be used at the time of hotel room booking and she was accompanying Shri Dilmeer at the time of carrying Ms. Fatema (carrier passanger) from the SVPI Airport to Hotel Kanchan Palace on 11.08.2024. Ms. Nafisa Husain

Burhanpurwala is the actual person who is involved in this gold smuggling syndicate as a receiver of the carrier passenger from the airport.

6.6 Analysis of forensic data extracted from the Mobile Phone pertaining to Shri Dilmeer Alim Sayyed Pirjade:

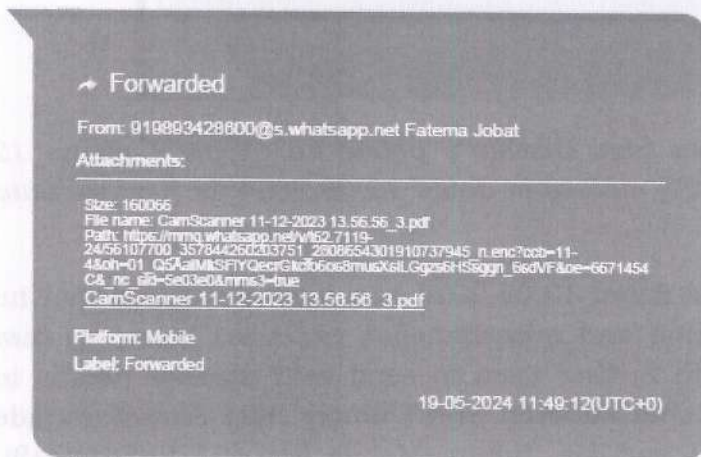
6.6.1 Shri Dilmeer Alim Sayyed Pirjade had voluntarily submitted his phone i.e. Apple I phone 12 voluntary during statement dated 12.08.2024 for further investigation and the same was sent to the National Forensic Science University, Gandhinagar for data retrieval. NFSU vide letter Ref No. NFSU/CoEDF/DFL/286/24 dated 22.10.2024 (**RUD No. 20**) has submitted forensic retrieval of the data and during analysis of the data extracted from the Mobile Phone pertaining to Shri Dilmeer Alim Sayyed Pirjade following facts emerged:

I. Analysis of Whatsapp Chats between Shri Dilmeer (Mobile No. 9579079625) and suspected persons:

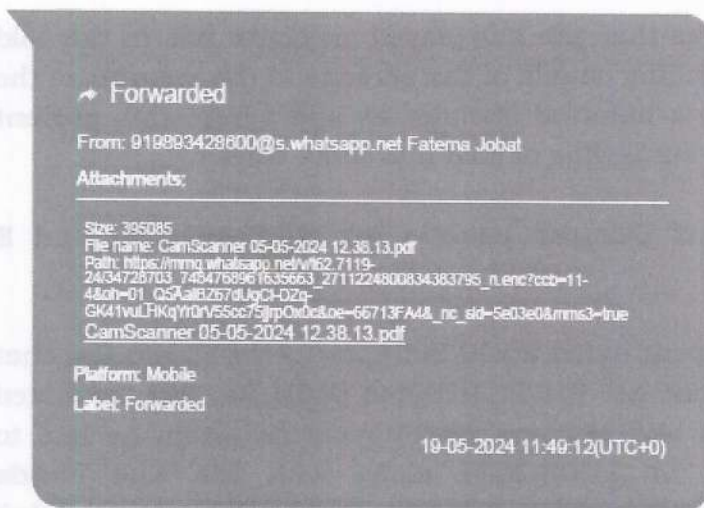
a) Whatsapp Chat between Mobile No. 9579079625 (Shri Dilmeer) and Mobile No. 919893428600 (Ms Fatema Jobat):

It is pertinent to mention that Ms Fatema Jobat is the lady passenger who carried 3 capsules containing 960.31 Grams of Gold in Paste form by way of concealment of the same in her body (rectum) and same were recovered/seized under panchnama proceedings of dated 11.08.2024.

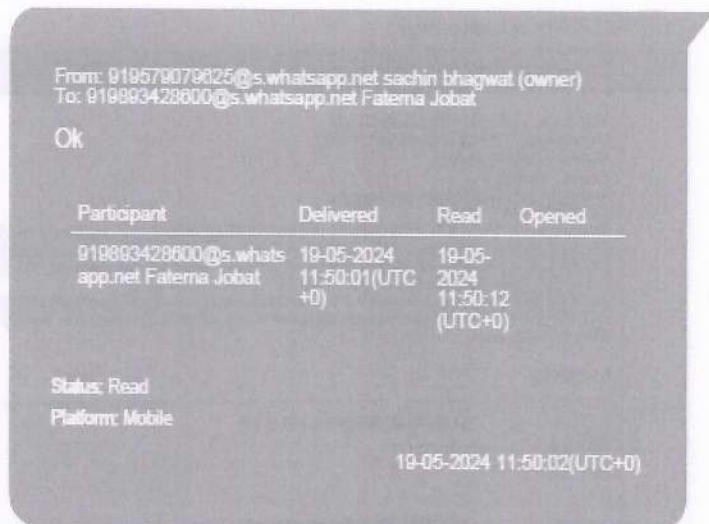
During analysis of the chat between Shri Dilmeer and Fatema Jobat (Mobile No. 919893428600), it is observed that Ms. Fatema was in continuous touch with Shri Dilmeer over whatsapp since 17.05.2024 and she had sent details of some persons i.e. copy of passport, photos etc. to Shri Dilmeer. Screenshot of some of the chat are shown below:



Source Info:
EXTRACTION_FF5.zip/root/private/var/mobile/Containers/Shared/AppGroup/95083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0xD70CC (Table: ZWAMESSAGE, ZWAMEDIAITEM; Size: 5578752 bytes)
EXTRACTION_FF5.zip/root/private/var/mobile/Containers/Shared/AppGroup/95083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x15504 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)
EXTRACTION_FF5.zip/root/private/var/mobile/Containers/Shared/AppGroup/95083155-5C62-4B14-AD12-D013B2F68F1B/Message/Media/919893428600@s.whatsapp.net/919893428600-9009d833a679.pdf : (Size: 160065 bytes)



Source Info:
 EXTRACTION FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0xCFD8E (Table: ZWAMESGAGE, ZWAMEDIAITEM; Size: 5578752 bytes)
 EXTRACTION FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x155D4 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)
 EXTRACTION FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Message/Media/919893428600@s.whatsapp.net/4/7/48de5c8-196a-4393-b76b-94bd3c34a511.pdf : (Size: 395085 bytes)



Source Info:
 EXTRACTION FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0xEDED (Table: ZWAMESGAGE; Size: 5578752 bytes)
 EXTRACTION FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
 EXTRACTION FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x155D4 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)

(Image 9 – Image depicting screenshots of some of whatsapp chat where pdf files sent to Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 919893428600 (Ms Fatema Jobat)

During the course of recording of his statement, upon perusal of excerpts of the Whatsapp chat in between him and Mobile No. 919893428600 (contact no. saved in his phone as Fatema Jobat) (**RUD No. 21**), Shri Dilmeer stated that on the instruction of Aziz Bhai, he went to Ahmedabad Airport to receive Fatema on 11.08.2024 and received her and they came to Hotel Kanchan Palace where she handed over him the 3 capsules having smuggled gold in paste form; that he had also received Fatema from Ahmedabad Airport earlier once in February-24 or March-24 and she were carrying 02 capsules of smuggled gold in paste; she didn't remember the exact date; she also used to send him details of new passengers who were willing to go to Dubai for smuggling to gold into India for monetary benefits; the passengers/carriers who were going from India to Dubai for smuggling of gold

were used to stay at one place and Ms. Fatema was working as a cook at that place.



From the above, it transpires that she has played an active role in the gold smuggling syndicate and was providing details of the persons to the member of the syndicate and she appears to be a habitual offender as apart from this present case, she was also involved in the smuggling of gold into India earlier.

b) Whatsapp Chat between Shri Dilmeer (Mobile No. 9579079625) and B (Mobile No. 918719925989):

During the course of statement dated 20.12.2024, on being shown the chat between Shri Dilmeer and B (Mobile No. 918719925989) (**RUD No. 22**), he stated that the said chat was with him and Murtaza Ali Bhopalwala whom he had to receive at Ahmedabad Airport on 11.08.2024 along with his wife Farida Bhopalwala; Murtaza Ali Bhopalwala and his wife Ms. Farida Bhopalwala didn't came out of the airport; he wanted to know their status so accordingly tried to make contact with Murtaza Ali Bhopalwala through whatsapp calling. The whatsapp chat between them also solidifies the above testimony. Screenshot of some of the whatsapp chat is reproduced below:

WhatsApp (1)

919579079625@s.whatsapp.net (1)

#		Deleted
1	<p>Start Time: 11-08-2024 00:39:39(UTC+0) Last Activity: 11-08-2024 01:48:08(UTC+0) Number of attachments: 0 Source: WhatsApp Account: 919579079625@s.whatsapp.net Chat Type: One On One Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x5389BF (Table: ZWAMESSAGE, ZWACHATSESSION, Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x1C980 (Table: ZWAADDRESSBOOKCONTACT, Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes) Body file: chat-1.txt</p> <p>Participants:</p> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  918719925989@s.whatsapp.net B </div> <div style="text-align: center;">  919579079625@s.whatsapp.net sachin bhagwat (owner) </div> </div> <p>Identifier: 918719925989@s.whatsapp.net</p>	

From: 919579079625@s.whatsapp.net sachin bhagwat (owner)
 To: 918719925989@s.whatsapp.net B

Hi

Participant	Delivered	Read	Opened
918719925989@s.whatsapp.net B	11-08-2024 00:39:40(UTC+0)	11-08-2024 00:46:54(UTC+0)	

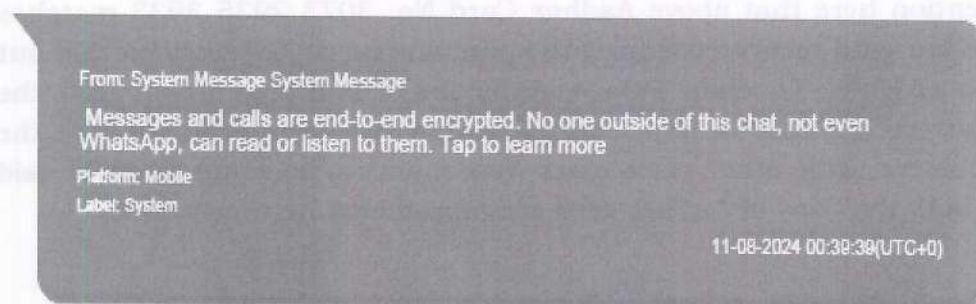
Status: Read

Platform: Mobile

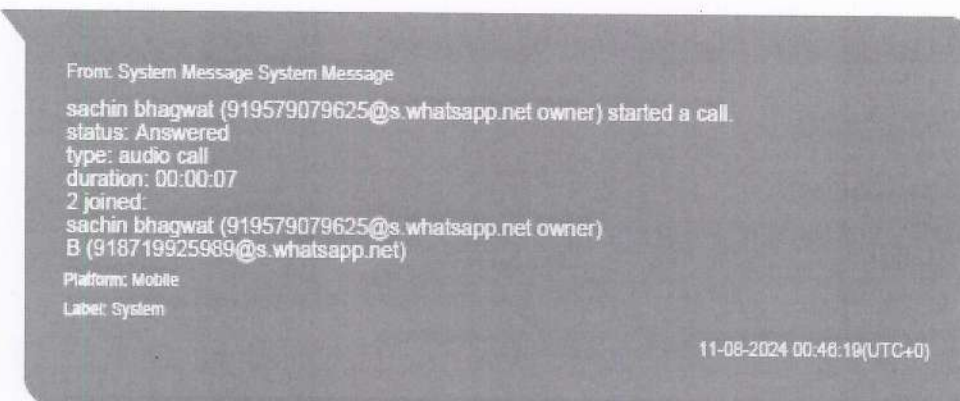
11-08-2024 00:39:39(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x538913 (Table: ZWAMESSAGE, Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x1C980 (Table: ZWAADDRESSBOOKCONTACT, Size: 118784 bytes)





Source Info:
EXTRACTION_FF3.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite :
0x53899F (Table: ZWAMESSAGE; Size: 5578752 bytes)



Source Info:
EXTRACTION_FF3.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite :
0x5389FF (Table: ZWAMESSAGE; Size: 5578752 bytes)

(Image 10 – Image depicting screenshot of some of whatsapp chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 918719925989 (contact no. saved in mobile phone as B) on 11.08.2024

c) Whatsapp Chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 919714656786 (contact no. saved in mobile phone as Gaurav Bhai):

Shri Dilmeer in his statement dated 20.12.2024 has deposed that mobile number 9579079625 belong to him and he had saved the said mobile number in his mobile as Sachin Bhagwat, as Aziz bhai had instructed him to save his number as a fake/code name “Sachin Bhagwat” for the smuggling racket; upon perusal of excerpts of the Whatsapp chat in between him and Mobile No. 919714656786 (contact no. saved in mobile phone as Gaurav Bhai) **(RUD No. 23)**, he stated that he didn't know him; that Mobile No. 919714656786 was forwarded to him by Aziz Bhai and he was instructed to save the said mobile number in his phone as “Gaurav Bhai” and on the instruction of Aziz Bhai, he used to call/chat on the said number.

Further, it is gathered that the said mobile number is linked with a UPI id 9714656786@kotak and on the basis of said UPI id, bank account statement and KYC details was called for from the Kotak Mahindra bank and it is found that the said mobile number 9714656786 is linked with the account number 4648196873 in Kotak Mahindra Bank, Thane-Tembhi Naka **(RUD No. 34)** and the name and address of the account holder provided as Parihar Gaurakumar Himatlal, 402, 4th Floor, Jyoti Apartment, C Wing, Narayan Nagar, Thane, Maharashtra – 400612.

From the above, it transpires that the mobile no. 9714656786 which was saved in the mobile phone of Shri Dilmeer as ‘Gaurav Bhai’ in fact belongs to Shri Gauravkumar Himatlal Parihar.

Further scrutiny of the chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 919714656786 (contact no. saved in mobile phone as Gaurav

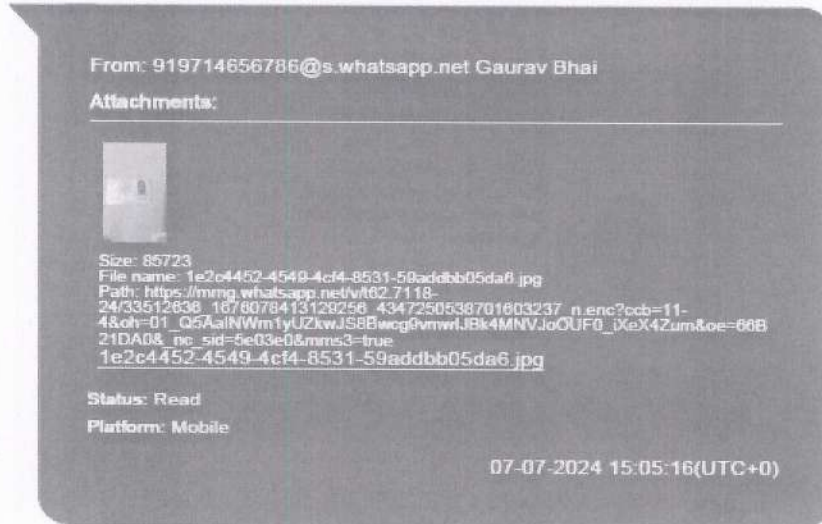


(Image 11 - Screenshot of pdf file named as Kaagaz_20231124_134331656218.pdf, alongwith source info, sent to Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 919714656786 (contact no. saved in mobile phone as Gaurav Bhai) through Whatsapp Chat



(Image 12 – Image depicting forged aadhar card of Shri Gauravkumar Parihar submitted by Shri Dilmeer at Hotel Kanchan Palace for hotel room booking)

Further, on 07.07.2024, Shri Gauravkumar Parihar had sent Shri Dilmeer a photo of I. T. S. Smart Card showing name on the card as 'Nafisa Husain Burhanpurwala' and image of a lady on the card. The same is reproduced here-in-below:



Source Info:
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C82-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x26209C (Table: ZWAMESSAGE, ZWAMEDIAITEM; Size: 6578752 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C82-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16B8C (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C82-4B14-AD12-D013B2F68F1B/Message/Media/919714656786@s.whatsapp.net/1/e/1e2c4452-4549-4cf4-8531-59addbb05da6.jpg : (Size: 85723 bytes)



(Image 13 – Image of I.T.S. Smart Card, alongwith source info, sent to Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 919714656786 (contact no. saved in mobile phone as Gaurav Bhai) through WhatsApp Chat

It is pertinent to mention that upon perusal of the above photographs/image Shri Dilmeer confirmed that the said picture pertains to the same lady with whom he used to stay at Hotel Kanchan Palace; who also parallelly worked alongwith him to receive/carry passenger, who smuggled gold; and confirmed her identity as Ms Nafisa.

On further scrutiny, it is observed that on 17.06.2024, Shri Gaurav Parihar has sent a pdf file named as 'LALIT EAadhaar_1293775060018220140512161851_06012017112003_569755.pdf' to Shri Dilmeer and Shri Dilmeer sent back pdf file on 17.06.2024 named as 'kk.pdf' of forged copy of the same aadhar card having picture of a different person on the aadhar card . The details of the same are shown below:

(Image 14 & 15 - Images depicting screenshots of pdf file LALIT EAadhaar_1293775060018220140512161851_06012017112003_569755.pdf and kk.pdf, alongwith source info, sent to Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 919714656786 (pertains to Shri Gauravkumar Parihar and contact no. saved in mobile phone of Shri Dilmeer as Gaurav Bhai) and vice-versa, through WhatsApp Chat

From the above, it transpires that Shri Gauravkumar Himatlal Parihar also appears to be involved in the said gold smuggling syndicate and was instrumental in helping the syndicate members masquerade their real identity during gold smuggling activities and thereby concerned himself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad.

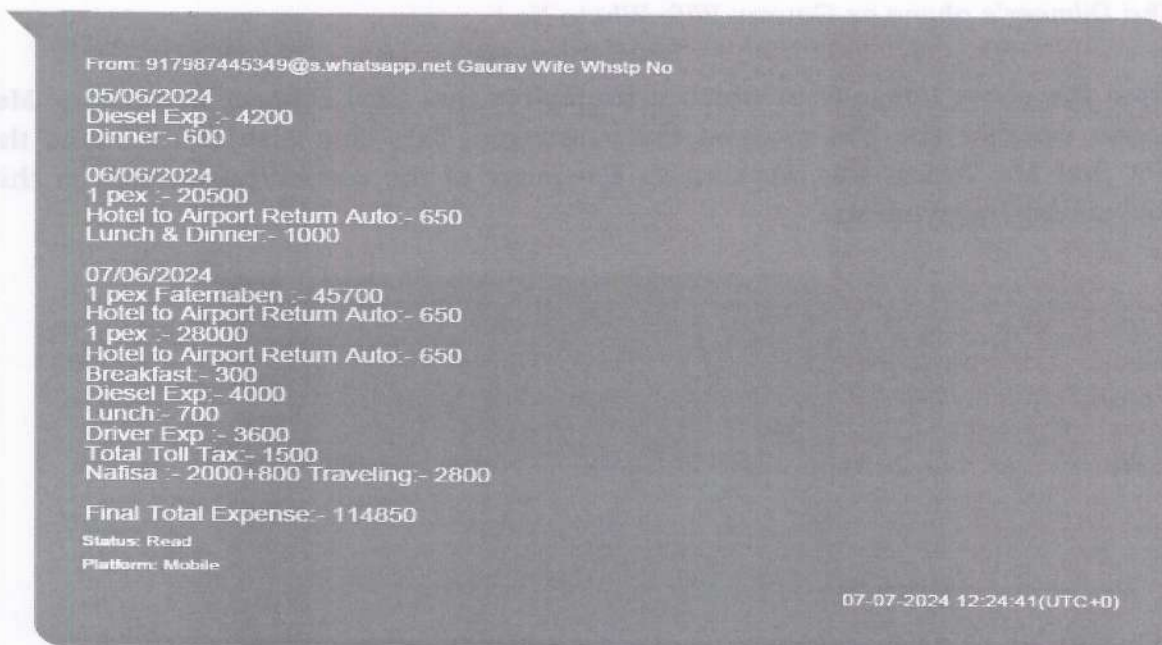
d) Whatsapp Chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 917987445349 (contact no. saved in mobile phone as Gaurav Wife Whstp No):

Shri Dilmeer in his statement dated 12.08.2024 has stated that he used to share expenses borne by him on each carrying instances, with Shri Aziz and Ms. Nikita (saved in his mobile as Gaurav wife whatsapp number +91 7987445349), by whatsapp chat, using his mobile phone and most of those chats had been deleted by him. However, during the recording of statement on dated. 12.8.2024, the chats which were found available in his phone was shared by him voluntarily. Further, as discussed supra, investigation revealed that the original identity of Ms. Nikita is Ms. Nafisa Husain Burhanpurwala and Dilmeer in his statement dated 20.12.2024 has also confirmed the same.

During the course of recording of statement dated 20.12.2024, upon seeing the whatsapp chat between him and Gaurav Wife Whstp no (Mobile No. 917987445349) (**RUD No. 24**), Shri Dilmeer stated the said chat was between him and Ms. Nafisa whose number he had saved in his mobile phone as Gaurav Wife Whstp No.; that Nafisa was used to receive carriers/passengers with him from Ahmedabad Airport on the instructions of Aziz Bhai; that she used to send him the details of their day to day expenses such as Hotel Expenses, Travel Expenses, Food Expenses, Petrol/Diesel expenses, amount given to the carriers for their commission as per the direction of Aziz Bhai etc. and he further used to send such details to Aziz Bhai.

During analysis of the whatsapp chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 917987445349 (contact saved in mobile phone as 'Gaurav Wife Whstp No' and actual identity is Ms. Nafisa Husain Burhanpurwala), it is observed that the chat belongs to the period 05.07.2024 to 11.08.2024 and during the said period Shri Dilmeer was in continuous touch with Ms. Nafisa. From the aforesaid chat, it appears that they have received carrier/passenger from Ahmedabad Airport multiple times before the instant case. Some of the excerpts of the said chat are being reproduced here in below:

Space left blank intentionally



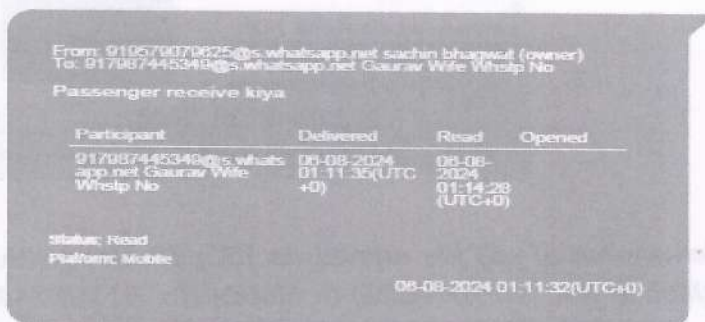
Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite :
 0x2F99E8 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite :
 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)

(Image 16 – Image depicting screenshot of whatsapp chat where expenses details pertaining to date 05/06/2024 to 07/06/2024 were shared with Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 917987445349 (contact saved in Shri Dilmeer’s phone as Gaurav Wife Whstp No.)

Upon seeing the above one entry pertaining to date 07/06/2024, 1 pex Fatemaben :- 45700, Shri Dilmeer in his statement dated 20.12.2024 stated that the said entry pertained to the amount Rs. 45,700/- given to Fatema as her commission for carrying smuggled gold; further stated that she was the same Fatema , who was carrying 3 capsules having smuggled gold in paste form and whom he received on 11.08.2024 from Ahmedabad Airport and said 3 capsules having smuggled gold in paste form was later on seized by the DRI officers.



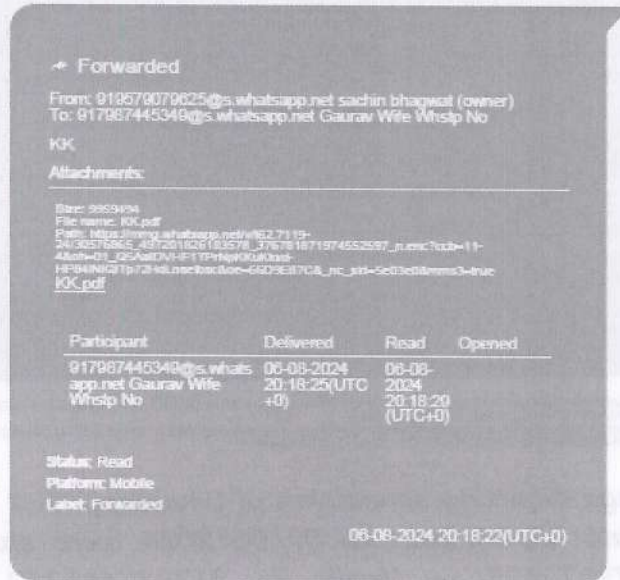
Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x437492 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)



Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x4373D1 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)

(Image 17 – Image depicting screenshots of some whatsapp chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 917987445349 (contact saved in Shri Dilmeer’s phone as Gaurav Wife Whstp No.)

From the above Image from which it transpires that Shri Dilmeer was asking Ms. Nafisa whether she has received the passenger. This chat also corroborates the fact that Ms. Nafisa was working as a receiver of the carrier/passengers in this gold smuggling syndicate.

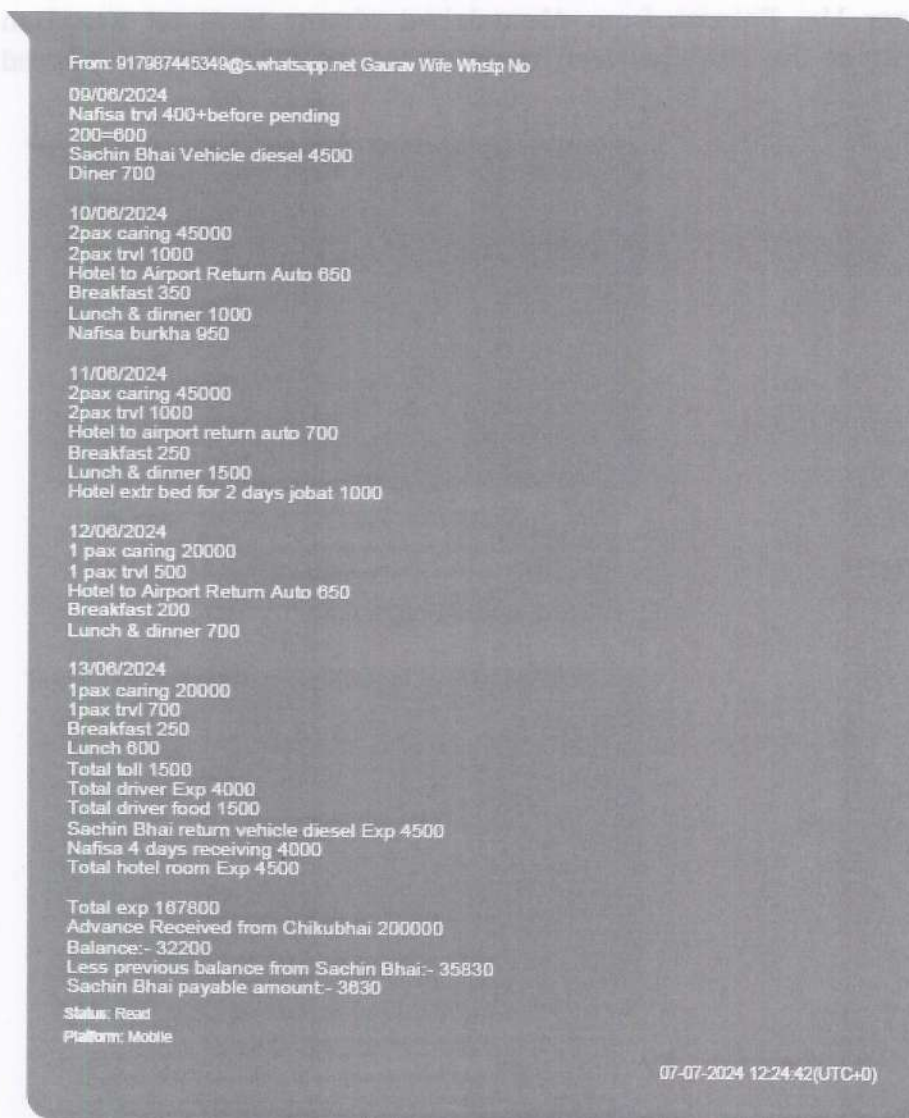


Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD72-DD13B2F66F1B/ChatStorage.sqlite : 0x4197A3 (Table: ZWAMESSAGE, ZWAMEDIAITEM); Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD72-DD13B2F66F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD72-DD13B2F66F1B/ContactsV2.sqlite : 0x15A44 (Table: ZWADDRESSBOOKCONTACT; Size: 118784 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD72-DD13B2F66F1B/Message/Media/917987445349@s.whatsapp.net/0x0a839071-84bc-4d6d-95d2-4d0955532d97.pdf : (Size: 96089 bytes)



(Image 18 - Screenshot of pdf file named as KK.pdf, alongwith source info, sent by Shri Dilmeer (Mobile No. 9579079625) to Mobile No. 917987445349 (contact saved in mobile phone as Gaurav Wife Whstp No., through whatsapp chat

On 06.08.2024, Shri Dilmeer sent Ms. Nafisa a photo of Aadhar Card No. 3073 2935 3933 issued in the name of Shri Gauravkumar Himatlal Parihar. It can be observed from the said image that said aadhar card contains photograph of Shri Dilmeer.



Source Info:

(Image 19 – Image depicting screenshots of whatsapp chat where expenses details were shared with Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 917987445349 (contact saved in Shri Dilmeer’s phone as Gaurav Wife Whstp No)

Shri Dilmeer in his statement dated 20.12.2024, stated that on delivery of the gold to the person on the instruction of the Aziz Bhai, the person used to give him cash; he never saw him in person; one person used to come at different locations on bike and wearing helmet to receive the smuggled gold; Aziz bhai used to tell him that he had sent message to Chikubhai and he would get the money and the person whom he used to handed over the smuggled gold used to give him amount in cash; as Ms. Nafisa and he used to stay in Hotel together, she used to send him the daily expenses including commission given to the passengers, she used to enter the cash received from the person to whom gold was handed over as ‘Advance received from Chikubhai’. The name of the Chikubhai is also reflecting in the above chat between Shri Dilmeer and Ms. Nafisa and it appears that Chikubhai is the person who manage the cash inflow in this gold smuggling syndicate and arrange/give cash to Shri Dilmeer for commission amount his commission amount alongwith commission of the carrier/passengers and the expenses borne by the members of the gold smuggling syndicate. However, no

further details could be revealed during the investigation. Hence, investigation could not be further extended in respect to Shri Chikubhai.

Further during analysis of the chat between Shri Dilmeer and Ms. Nafisa it is observed that Ms. Nafisa was in continuous touch with Shri Dilmeer on 11.08.2024 and also as deposed by Shri Dilmeer, he alongwith Ms. Nafisa (impersonated as Ms. Nikita) went to Ahmedabad airport on that day and they carried one passenger Ms. Fatema from Ahmedabad airport to Hotel Kanchan palace. Some excerpts of the chat between them on 11.08.2024 are reproduced below:

From: 919579079625@s.whatsapp.net sachin bhagwat (owner)
To: 917987445349@s.whatsapp.net Gaurav Wife Whstp No

Kya re

Participant	Delivered	Read	Opened
917987445349@s.whatsapp.net Gaurav Wife Whstp No	11-08-2024 02:05:52(UTC+0)	11-08-2024 02:00:14(UTC+0)	

Status: Read
Platform: Mobile

11-08-2024 02:05:51(UTC+0)

Source Info:
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/ChatStorage.sqlite : 0x5322E9 (Table: ZWAMESSAGE; Size: 5578752 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/ContactsV2.sqlite : 0x15A44 (Table: ZWAAADDRESSBOOKCONTACT; Size: 116784 bytes)

From: 919579079625@s.whatsapp.net sachin bhagwat (owner)
To: 917987445349@s.whatsapp.net Gaurav Wife Whstp No

Hai kya wo

Participant	Delivered	Read	Opened
917987445349@s.whatsapp.net Gaurav Wife Whstp No	11-08-2024 02:06:47(UTC+0)	11-08-2024 02:07:03(UTC+0)	

Status: Read
Platform: Mobile

11-08-2024 02:06:45(UTC+0)

Source Info:
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/ChatStorage.sqlite : 0x5314AE (Table: ZWAMESSAGE; Size: 5578752 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/ContactsV2.sqlite : 0x15A44 (Table: ZWAAADDRESSBOOKCONTACT; Size: 116784 bytes)

Reply

From: 917987445349@s.whatsapp.net Gaurav Wife Whstp No

From: 919579079625@s.whatsapp.net sachin bhagwat (owner)
To: 917987445349@s.whatsapp.net Gaurav Wife Whstp No

Hai kya wo

Participant	Delivered	Read	Opened
917987445349@s.whatsapp.net Gaurav Wife Whstp No	11-08-2024 02:06:47(UTC+0)	11-08-2024 02:07:03(UTC+0)	

Status: Read
Platform: Mobile

11-08-2024 02:06:45(UTC+0)

Hm

Status: Read
Platform: Mobile
Label: Reply

11-08-2024 02:07:05(UTC+0)

Source Info:
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/ChatStorage.sqlite : 0x531D41 (Table: ZWAMESSAGE; Size: 5578752 bytes)
EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5062-4B14-AD12-0013B2F68F1B/ContactsV2.sqlite : 0x15A44 (Table: ZWAAADDRESSBOOKCONTACT; Size: 116784 bytes)



From: System Message System Message
 Gaurav Wife Whstp No (917987445349@s.whatsapp.net) started a call.
 status: Answered
 type: audio call
 duration: 00:03:31
 2 joined:
 Gaurav Wife Whstp No (917987445349@s.whatsapp.net)
 (owner)
 Platform: Mobile
 Label: System
 11-08-2024 02:08:21(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-0013B2F8F1B/ChatStorage.sqlite :
 0x531CB3 (Table: ZWAMESSAGE; Size: 5578752 bytes)

From: System Message System Message
 Gaurav Wife Whstp No (917987445349@s.whatsapp.net) started a call.
 status: Answered
 type: audio call
 duration: 00:00:58
 2 joined:
 Gaurav Wife Whstp No (917987445349@s.whatsapp.net)
 (owner)
 Platform: Mobile
 Label: System
 11-08-2024 02:20:36(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-0013B2F8F1B/ChatStorage.sqlite :
 0x531377 (Table: ZWAMESSAGE; Size: 5578752 bytes)



(Image 20 – Image depicting screenshot of some of whatsapp chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 917987445349 (contact saved in mobile phone as Gaurav Wife Whstp No) on 11.08.2024

e) Whatsapp Chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 971542637009 (contact no. saved in mobile phone as Babu Bhai Dubai):

During analysis of the chat between Shri Dilmeer (Mobile No. 9579079625) and Babu Bhai Dubai (Mobile No. 971542637009), it is observed that Shri Dilmeer was in continuous contact with Shri Babu Bhai during the period from 16.05.2024 to 11.08.2024 (whatsapp chat available for the period from 16.05.2024 to 11.08.2024 only).

WhatsApp (1)

919579079625@s.whatsapp.net (1)

#		Deleted
1	<p>Start Time: 16-05-2024 12:48:37(UTC+0) Last Activity: 11-08-2024 02:17:45(UTC+0) Number of attachments: 200 Source: WhatsApp Account: 919579079625@s.whatsapp.net Chat Type: One On One Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-0013B2F8F1B/ChatStorage.sqlite : 0x730DC (Table: ZWAMESSAGE_ZWACHATSESSION; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-0013B2F8F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-0013B2F8F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes) Body file: chat-1.txt</p> <p>Participants:</p> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  971542637009@s.whatsapp.net Babu Bhai Dubai </div> <div style="text-align: center;">  919579079625@s.whatsapp.net sachin bhagwat (owner) </div> </div> <p>Identifier: 971542637009@s.whatsapp.net</p>	

From: System Message System Message
 Messages and calls are end-to-end encrypted. No one outside of this chat, not even WhatsApp, can read or listen to them. Tap to learn more
 Platform: Mobile
 Label: System
 16-05-2024 12:48:37(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-0013B2F8F1B/ChatStorage.sqlite :
 0x730DC (Table: ZWAMESSAGE; Size: 5578752 bytes)

From: 918579079625@s.whatsapp.net sachin bhagwat (owner)
To: 971542637009@s.whatsapp.net Babu Bhai Dubai

Bhai ticket sent Karu

Participant	Delivered	Read	Opened
971542637009@s.whatsapp.net Babu Bhai Dubai	18-05-2024 13:00:15(UTC+0)	18-05-2024 13:44:29(UTC+0)	

Status: Read
Platform: Mobile

18-05-2024 13:00:13(UTC+0)

Source Info:
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x5AA92 (Table: ZWAMESSAGE, Size: 5578752 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWADDRESSBOOKCONTACT, Size: 118784 bytes)

Forwarded

From: 971542637009@s.whatsapp.net Babu Bhai Dubai

Attachments:

Size: 382383
File name: SPICEJET BOM-DXB SG-59.pdf
Path: https://mmg.whatsapp.net/v/w62.7119-3423371290_46779869523189_408735976955344693_n.enc?ccb=11-4&oh=01_GSAiA3c8e349eUJ257Uyrcj0z4Kp-m68FZNP9nNk0e=5680778D3_ncl=4e-2c3cc03mms3-brue
SPICEJET BOM-DXB SG-59.pdf

Platform: Mobile
Label: Forwarded

18-05-2024 13:44:28(UTC+0)

Source Info:
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x5A005 (Table: ZWAMESSAGE, ZWAMEDIAITEM, Size: 5578752 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWADDRESSBOOKCONTACT, Size: 118784 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/Message/Media/971542637009@s.whatsapp.net/93d938c-d01-94c-4ba5-86e2-bb6d16c28e3e.pdf : (Size: 382383 bytes)

Forwarded

From: 971542637009@s.whatsapp.net Babu Bhai Dubai

Attachments:

Size: 214223
File name: MUFADDAL KURSHI HUSAMUDDIN eVisa.pdf
Path: https://mmg.whatsapp.net/v/w62.7119-2421391962_891231882512519_725250738764131717_n.enc?ccb=11-4&oh=01_GSAiA3c8e349eUJ257Uyrcj0z4Kp-m68FZNP9nNk0e=5680778D3_ncl=4e-2c3cc03mms3-brue
MUFADDAL KURSHI HUSAMUDDIN eVisa.pdf

Platform: Mobile
Label: Forwarded

18-05-2024 16:50:59(UTC+0)

Source Info:
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x59282 (Table: ZWAMESSAGE, ZWAMEDIAITEM, Size: 5578752 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWADDRESSBOOKCONTACT, Size: 118784 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/Message/Media/971542637009@s.whatsapp.net/10/d938c-d01-94c-431e-8c30-367bfb892b3.pdf : (Size: 214223 bytes)

Forwarded

From: 971542637009@s.whatsapp.net Babu Bhai Dubai

Attachments:

Size: 213524
File name: HUSAMUDDIN ESMAIL BHAI eVisa.pdf
Path: https://mmg.whatsapp.net/v/w62.7119-34134988430_800723372723051_7832501472124757735_n.enc?ccb=11-4&oh=01_GSAiA3c8e349eUJ257Uyrcj0z4Kp-m68FZNP9nNk0e=5680778D3_ncl=4e-2c3cc03mms3-brue
HUSAMUDDIN ESMAIL BHAI eVisa.pdf

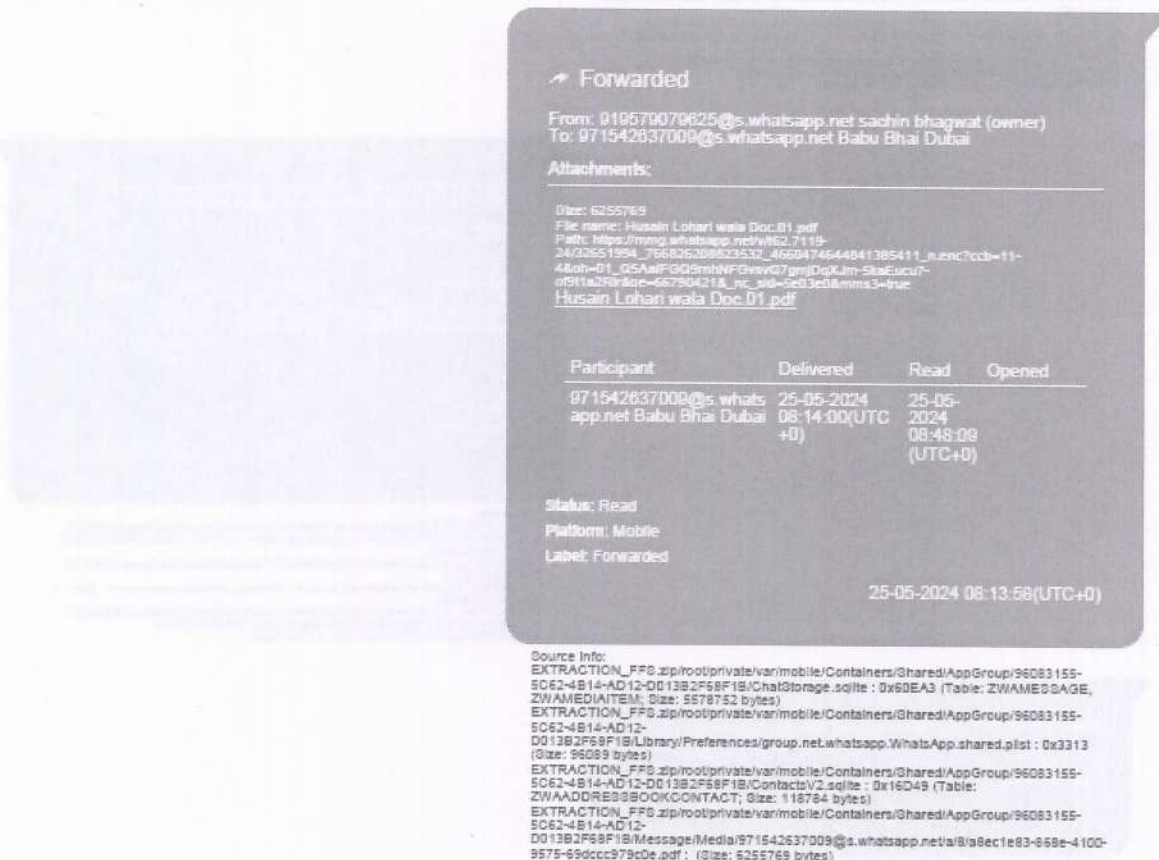
Platform: Mobile
Label: Forwarded

18-05-2024 16:51:00(UTC+0)

Source Info:
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x55683 (Table: ZWAMESSAGE, ZWAMEDIAITEM, Size: 5578752 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWADDRESSBOOKCONTACT, Size: 118784 bytes)
EXTRACTION_FFS.zip!root/private/var/mobile/Containers/Shared/AppGroup/56083155-5052-4814-AD12-D013B2F68F1B/Message/Media/971542637009@s.whatsapp.net/7/e740e2e-16ed-413b-8ccc-8f1e9a2ef300.pdf : (Size: 213524 bytes)

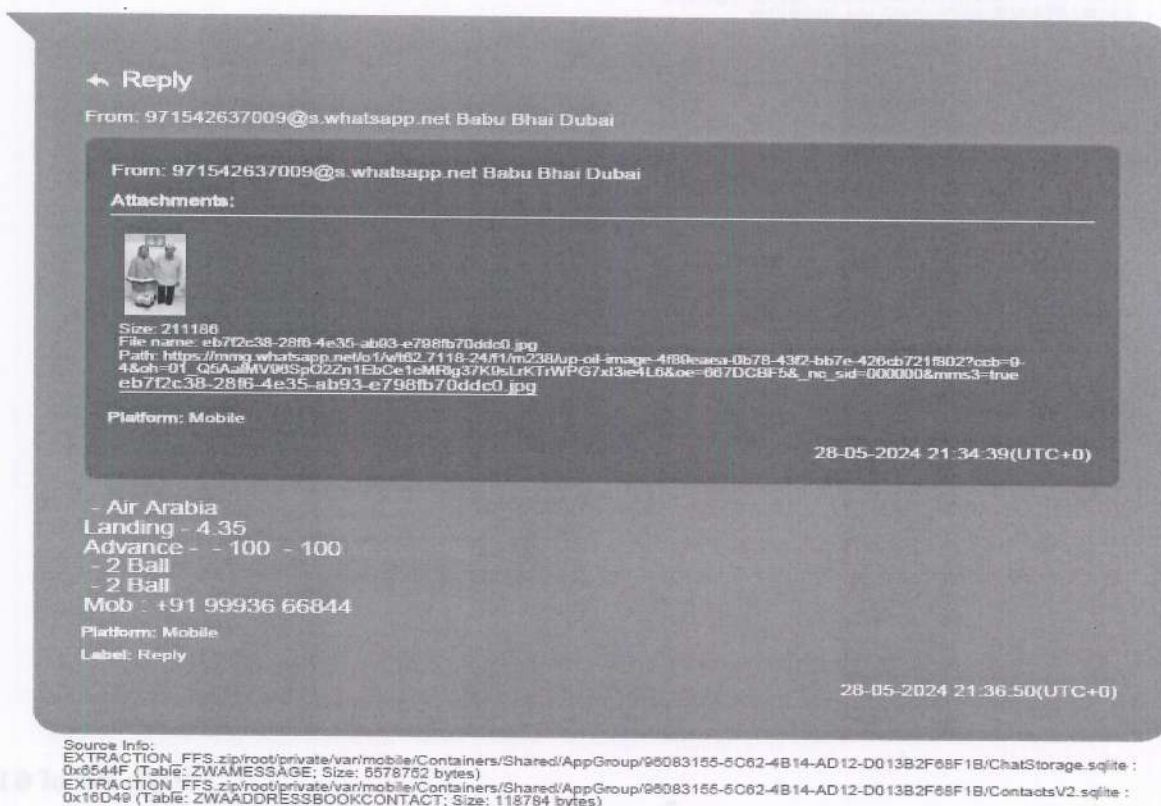


(Image 21 – Image depicting screenshot of some of whatsapp chat where e-visa details of carriers/passengers were shared with Shri Dilmeer (Mobile No. 9579079625) by Mobile No. 971542637009 (contact no. saved in mobile phone as Babu Bhai Dubai)



(Image 22 – Image depicting screenshot of whatsapp chat where documents were shared by Shri Dilmeer (Mobile No. 9579079625) with Mobile No. 971542637009 (contact no. saved in mobile phone as Babu Bhai Dubai)

From the above, it is observed that through whatsapp chat, Shri Babu bhai used to share Air Tickets, e-visa details, photos etc. of the carrier/passengers with Shri Dilmeer and Shri Dilmeer used to share details of new carriers/passengers viz. copies of Passport, Aadhar Card, PAN Card etc. with Shri Babu Bhai for visa purpose.



From: 971542637009@s.whatsapp.net Babu Bhai Dubai
 Any updates Bhai
 Platform: Mobile
 28-05-2024 23:10:44(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x057F3 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWAADDRESSBOOKCONTACT; Size: 118764 bytes)

Image 22 - Image editing (removed)
 Details of similarity/histogram were
 generated by Inkscape 0.48.5 (2015-12-07)
 Babu Bhai Dubai

From: 919579079625@s.whatsapp.net sachin bhagwat (owner)
 To: 971542637009@s.whatsapp.net Babu Bhai Dubai
 Airport par hu

Participant	Delivered	Read	Opened
971542637009@s.whatsapp.net Babu Bhai Dubai	28-05-2024 23:13:49(UTC+0)	28-05-2024 23:20:54(UTC+0)	

Status: Read
 Platform: Mobile
 28-05-2024 23:13:44(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x7380F (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 26099 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)

From: 971542637009@s.whatsapp.net Babu Bhai Dubai
 Ok
 Platform: Mobile
 28-05-2024 23:21:03(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x595B5 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWAADDRESSBOOKCONTACT; Size: 118764 bytes)

From: 971542637009@s.whatsapp.net Babu Bhai Dubai
 Update
 Platform: Mobile
 28-05-2024 23:24:26(UTC+0)

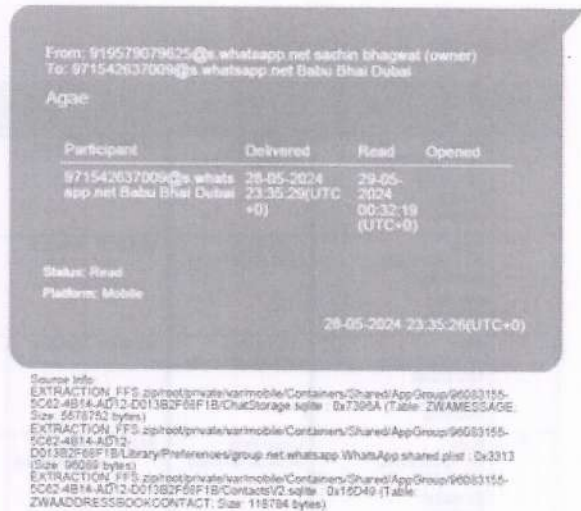
Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x0199 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWAADDRESSBOOKCONTACT; Size: 118764 bytes)

From: 919579079625@s.whatsapp.net sachin bhagwat (owner)
 To: 971542637009@s.whatsapp.net Babu Bhai Dubai
 Abhi nhi

Participant	Delivered	Read	Opened
971542637009@s.whatsapp.net Babu Bhai Dubai	28-05-2024 23:24:41(UTC+0)	28-05-2024 23:24:58(UTC+0)	

Status: Read
 Platform: Mobile
 28-05-2024 23:24:39(UTC+0)

Source Info:
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x55668 (Table: ZWAMESSAGE; Size: 5578752 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 26099 bytes)
 EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/90083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16D49 (Table: ZWAADDRESSBOOKCONTACT; Size: 118764 bytes)



(Image 23 – Image depicting screenshot of some of whatsapp chat between Shri Dilmeer (Mobile No. 9579079625) and Mobile No. 971542637009 (contact no. saved in Shri Dilmeer’s phone as Babu Bhai Dubai) regarding arrival of carriers/passengers

From the above it appears that apart from receiving of the carrier/passenger from the airport, the role of Shri Dilmeer was also to arrange new persons who were willing to concern themselves in the gold smuggling activity for monetary consideration and he was sending details of such person viz. copy of passport, aadhar card, Pan card etc. to Babu bhai for visa purpose. They both were sharing details of the carrier/passenger among themselves. During the course of recording of statement dated 20.12.2024, on being shown the excerpts of whatsapp chat between him and Babu Bhai Dubai (Mobile No. 971542637009) (**RUD No. 25**), Shri Dilmeer stated that he didn’t know the person and never met him; the mobile number 971542637009 was sent to him by Aziz Bhai and he had instructed him to save the said number as ‘Babu Bhai’; that Babu bhai used to contact him to know the status of the arrival of the carriers/passengers through whatsapp; on the day of arrival of Ms. Fatema, Murtaza Ali Bhopalwala and Ms. Farida, the carriers/passengers who were carrying capsules having smuggled gold in paste form, at the Ahmedabad Airport, he was in contact with him over phone. No further details/lead about Shri Babubhai could be revealed during the investigation. Hence, investigation could not further extended.

II. Call log analysis of Shri Dilmeer (Mobile No. 9579079625) retrieved from his phone voluntarily submitted by him during the course of statement dated 12.08.2024:

a) Contact with Shri Aziz (Mobile No. +971552393552):

Investigation revealed that Shri Aziz@Abudhabi appears to be the mastermind of this gold smuggling syndicate and on the direction of Aziz@Abudhabi, Shri Dilmeer and other involved persons were working. Shri Dilmeer in his statement has provided contact number of Shri Aziz i.e. +971552393552. During analysis of the call log data of Shri Dilmeer retrieved from his phone, it is observed that he was in continuous contact with mobile no.

+971552393552 (**RUD No. 26**) and the said mobile number was saved in his mobile as 'Aziz dubai'. The screenshot of the call log of Shri Dilmeer is shown below:



Call Log (28)

#	Parties	Timestamp	Duration	Status	Country code	Additional Info	Source Info	Deleted
1	From: +971552393552 Aziz Dubai Direction: Incoming	11-08-2024 16:22:25(UTC+0)	00:00:00	Missed		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x1D362F (Table: ZCALLRECORD; Size: 1915632 bytes)	
2	From: +971552393552 Aziz Dubai Direction: Incoming	11-08-2024 15:55:53(UTC+0)	00:00:00	Missed		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x1D34A2 (Table: ZCALLRECORD; Size: 1915632 bytes)	
3	From: +971552393552 Aziz Dubai Direction: Incoming	11-08-2024 11:57:09(UTC+0)	00:00:00	Missed		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x1D3756 (Table: ZCALLRECORD; Size: 1915632 bytes)	
4	From: +971552393552 Aziz Dubai Direction: Incoming	11-08-2024 04:04:50(UTC+0)	00:00:00	Not answered		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x113206 (Table: ZCALLRECORD; Size: 1915632 bytes)	
5	From: +971552393552 Aziz Dubai Direction: Incoming	09-08-2024 15:59:31(UTC+0)	00:02:06	Answered		Video call: Disconnection Reason: Owner Hung Up	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x58E69 (Table: ZCALLRECORD; Size: 446464 bytes)	
6	To: +971552393552 Aziz Dubai Direction: Outgoing	07-08-2024 17:02:39(UTC+0)	00:02:39	Unknown		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x513BF (Table: ZCALLRECORD; Size: 446464 bytes)	
7	To: +971552393552 Aziz Dubai Direction: Outgoing	07-08-2024 07:32:12(UTC+0)	00:01:24	Unknown		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x38649 (Table: ZCALLRECORD; Size: 446464 bytes)	
8	From: +971552393552 Aziz Dubai Direction: Incoming	07-08-2024 07:31:57(UTC+0)	00:00:00	Missed		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x386CE (Table: ZCALLRECORD; Size: 446464 bytes)	
9	From: +971552393552 Aziz Dubai Direction: Incoming	07-08-2024 06:15:07(UTC+0)	00:01:49	Answered		Video call: Disconnection Reason: Owner Hung Up	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x38907 (Table: ZCALLRECORD; Size: 446464 bytes)	
10	From: +971552393552 Aziz Dubai Direction: Incoming	06-08-2024 17:24:05(UTC+0)	00:00:24	Answered		Video call: Disconnection Reason: Other Party Hung Up	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x4BD1D (Table: ZCALLRECORD; Size: 446464 bytes)	
11	From: +971552393552 Aziz Dubai Direction: Incoming	06-08-2024 16:52:49(UTC+0)	00:00:00	Missed		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x4BE3F (Table: ZCALLRECORD; Size: 446464 bytes)	
12	To: +971552393552 Aziz Dubai Direction: Outgoing	06-08-2024 16:46:26(UTC+0)	00:00:00	Not answered		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x4BF2F (Table: ZCALLRECORD; Size: 446464 bytes)	
13	To: +971552393552 Aziz Dubai Direction: Outgoing	06-08-2024 16:45:22(UTC+0)	00:00:00	Not answered		Video call:	Source: Unspecified App Call Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x4BFA9 (Table: ZCALLRECORD; Size: 446464 bytes)	

Image 24 – Image depicting screenshot of some of Call log of Shri Dilmeer (Mobile No. 9579079625) with Mobile No. +971552393552 (contact no. saved in Shri Dilmeer’s mobile phone as Aziz Dubai)

It is pertinent to mention that the above call log data of Shri Dilmeer indicates that Shri Aziz had contacted Shri Dilmeer on 11.08.2024 just before the arrival of the carriers/passengers viz. Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala and Ms. Fatema from Abu Dhabi.

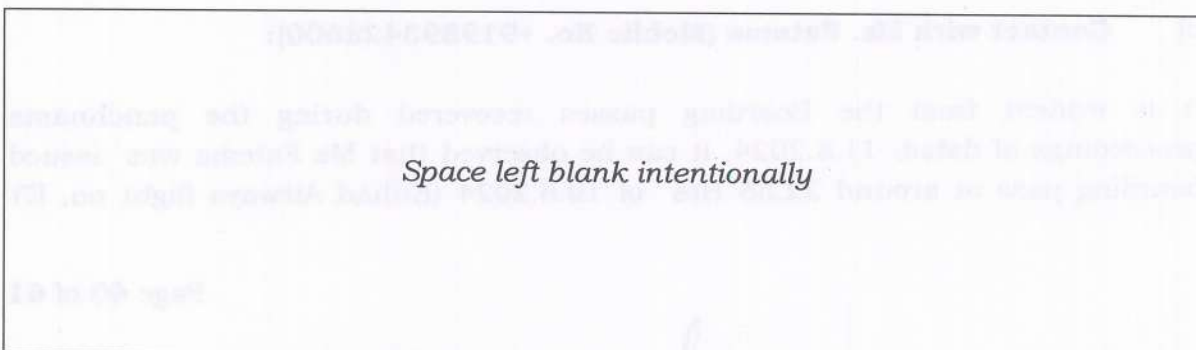
b) Contact with Shri Murtaza Ali Bhopalwala (Mobile No. +918719925989):

It is evident from the Boarding passes recovered during the panchnama proceedings of dated. 11.8.2024, it can be observed that Shri Murtaza Ali Bhopalwala and his wife Ms Farida Bhopalwala were issued boarding pass at around 00.20 Hrs of 11.8.2024 and schedule departure of their flight was at 1.20 Hrs. of 11.8.2024 (**RUD No. 27**). Image of the boarding pass are shown below:



Image 25 – Image depicting boarding passes in respect of Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala recovered during the panchnama proceedings on 11.8.2024

The call log details extracted from the mobile phone of Shri Dilmeer indicated that he had contacted Shri Murtaza Ali Bhopalwala on 11.08.2024 (**RUD No. 28**) just before the departure of the said flight. It further confirms that Shri Dilmeer was coordinating directly with Shri Murtaza Ali Bhopalwala, demonstrating his active role in managing the arrival of carriers of gold for smuggling. The screenshot of the call log details are being reproduced here in below:





Extraction Report - Apple iPhone



Call Log (4)

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source info	Deleted
1	From: 919579079625@s.whatsapp.net sachin bhagwat To: 918719925989@s.whatsapp.net B Direction: Outgoing	11-08-2024 01:48:08(UTC+0)	00:00:00	Not answered		Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ChatStorage.sqlite : 0x532587 (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ContactsV2.sqlite : 0x1C980 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/Library/Preferences/group.p.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)	
2	From: 919579079625@s.whatsapp.net sachin bhagwat To: 918719925989@s.whatsapp.net B Direction: Outgoing	11-08-2024 01:07:13(UTC+0)	00:00:00	Not answered		Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ChatStorage.sqlite : 0x532C00 (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ContactsV2.sqlite : 0x1C980 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/Library/Preferences/group.p.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)	
3	From: 919579079625@s.whatsapp.net sachin bhagwat To: 918719925989@s.whatsapp.net B Direction: Outgoing	11-08-2024 01:00:16(UTC+0)	00:00:00	Not answered		Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ChatStorage.sqlite : 0x532EDD (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ContactsV2.sqlite : 0x1C980 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/Library/Preferences/group.p.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)	
4	From: 919579079625@s.whatsapp.net sachin bhagwat To: 918719925989@s.whatsapp.net B Direction: Outgoing	11-08-2024 00:46:19(UTC+0)	00:00:07	Answered		Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ChatStorage.sqlite : 0x538EFF (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/ContactsV2.sqlite : 0x1C980 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F88F1B/Library/Preferences/group.p.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)	

Image 26 - Image depicting Call log of Shri Dilmeer (Mobile No. 9579079625) with Mobile No. +918719925989 (mobile no. belongs to Shri Murtaza Ali Bhopalwala and said contact no. saved in Shri Dilmeer's phone as B)

c) **Contact with Ms. Fatema (Mobile No. +919893428600):**

It is evident from the Boarding passes recovered during the panchnama proceedings of dated. 11.8.2024, it can be observed that Ms Fatema was issued boarding pass at around 22.55 Hrs of 10.8.2024 (Etihad Airways flight no. EY

284) and schedule departure of her flight was at 23.40 Hrs. of 10.8.2024 (**RUD No. 29**). Image of the boarding pass is shown below:

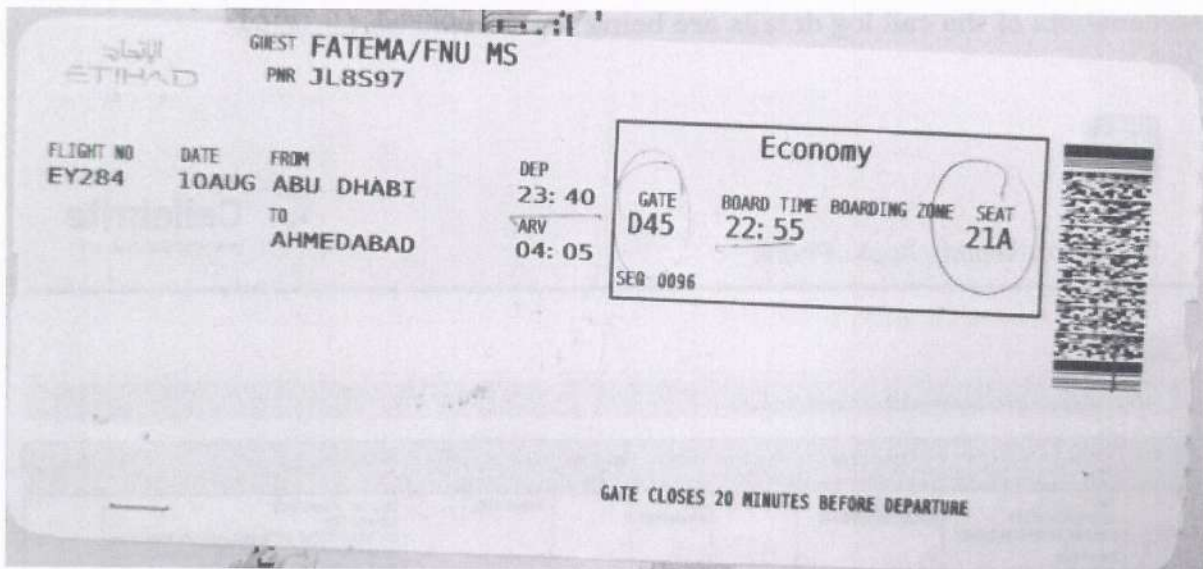


Image 27 – Image depicting boarding pass in respect of Ms. Fatema recovered during the panchnama proceedings on 11.8.2024

The call log details extracted from the mobile phone of Shri Dilmeer indicated that he made call to Ms Fatema at around 23.11.46 (**RUD No. 30**) just before the departure of the flight. The screenshot of the call log details are being reproduced here in below:

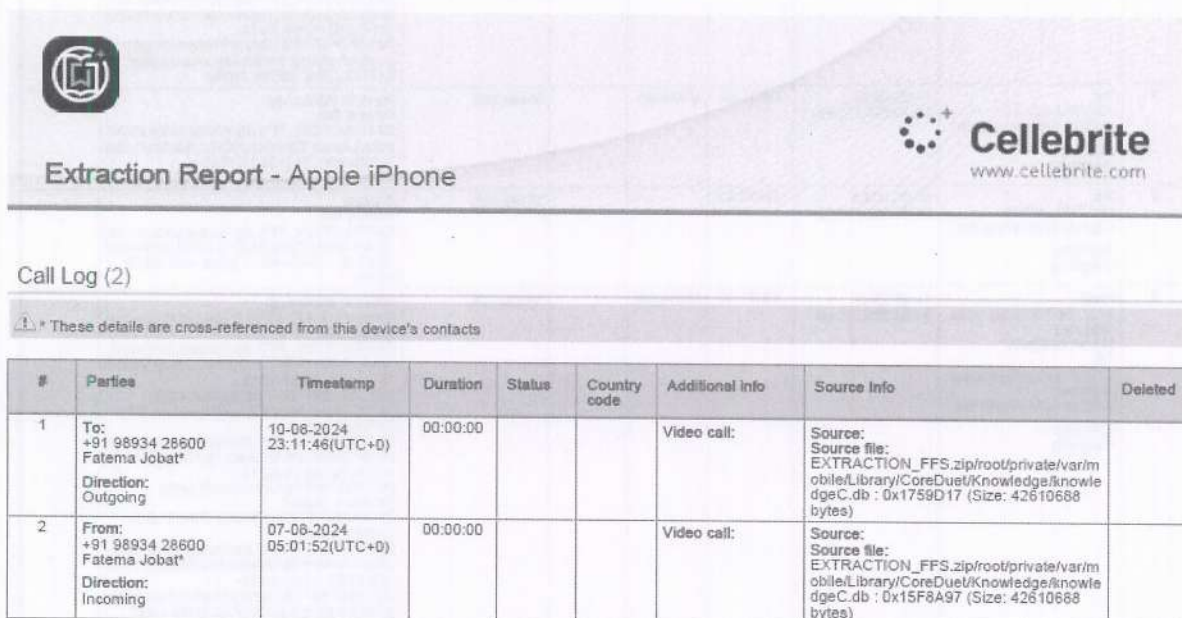


Image 28 - Image depicting Call log of Shri Dilmeer (Mobile No. 9579079625) with Mobile No. +918719925989 (contact no. saved in Shri Dilmeer's phone as Fatema Jobat)

d) Contact with Ms. Nafisa Husain Burhanpurwala (Mobile No. +917987445349):

As discussed supra, investigation revealed that Nafisa Husain Burhanpurwala (impersonating herself as Ms. Nikita) was working alongwith Shri Dilmeer as a receiver of carrier/passengers who were carrying smuggled gold. Shri Dilmeer in

his statement dated 12.08.2024 has deposed that he alongwith Ms. Nikita carried one passenger namely Ms. Fatema from SVPI airport to Hotel Kanchan and around 4.30 am; the other two passengers were expected to arrive and come out of SVPI airport by 6.45 to 7.00 am that day morning, however, they did not came out of the airport. The call log details of Shri Dilmeer indicated that he was in continuous touch with Ms. Nafisa over phone on 11.08.2024 (**RUD No. 31**). Some of the screenshots of the call log details are being reproduced hereinbelow:



Call Log (566)

These details are cross-referenced from this device's contacts

#	Parties	Timestamp	Duration	Status	Country code	Additional Info	Source Info	Deleted
1	To: +917987445349 Gaurav Wife Whstp No* Direction: Outgoing	11-08-2024 04:34:51(UTC+0)	00:00:00	Not answered		Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x112D9F (Table: ZCALLRECORD; Size: 1915832 bytes)	
2	To: +917987445349 Gaurav Wife Whstp No* Direction: Outgoing	11-08-2024 04:34:51(UTC+0)	00:00:00			Video call:	Source: Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x1FF1D17 (Size: 42610668 bytes)	
3	From: 919579079625@s.whatsapp.net sachin dhagwat To: +917987445349@s.whatsapp.net Gaurav Wife Whstp No Direction: Outgoing	11-08-2024 04:34:50(UTC+0)	00:00:00	Not answered		Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x53B4E3 (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.p.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)	
4	To: +917987445349 Gaurav Wife Whstp No* Direction: Outgoing	11-08-2024 04:33:02(UTC+0)	00:01:40	Unknown		Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x112E1E (Table: ZCALLRECORD; Size: 1915832 bytes)	
5	To: +917987445349 Gaurav Wife Whstp No* Direction: Outgoing	11-08-2024 04:32:59(UTC+0)	00:00:00			Video call:	Source: Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x204AD17 (Size: 42610668 bytes)	
6	From: 919579079625@s.whatsapp.net sachin dhagwat To: +917987445349@s.whatsapp.net Gaurav Wife Whstp No Direction: Outgoing	11-08-2024 04:32:58(UTC+0)	00:01:40	Answered		Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqlite : 0x53B693 (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqlite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.p.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)	
7	From: +917987445349 Gaurav Wife Whstp No Direction: Incoming	11-08-2024 04:31:20(UTC+0)	00:00:00	Missed		Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x112EA6 (Table: ZCALLRECORD; Size: 1915832 bytes)	

8	From: +917987445349 Gaurav Wife Whstp No* Direction: Incoming	11-08-2024 04:31:20(UTC+0)	00:00:00		Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x1E44D37 (Size: 42610688 bytes)
9	From: 917987445349@s.whatsapp.net Gaurav Wife Whstp No To: Direction: Incoming	11-08-2024 04:30:44(UTC+0)	00:00:00	Missed	Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqllite : 0x53B29E (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqllite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)
10	From: +917987445349 Gaurav Wife Whstp No Direction: Incoming	11-08-2024 04:29:14(UTC+0)	00:00:00	Rejected	Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x112F39 (Table: ZCALLRECORD; Size: 1915832 bytes)
11	From: 917987445349@s.whatsapp.net Gaurav Wife Whstp No To: Direction: Incoming	11-08-2024 04:28:45(UTC+0)	00:00:00	Rejected	Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqllite : 0x53B644 (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqllite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes)
12	To: +917987445349 Gaurav Wife Whstp No* Direction: Outgoing	11-08-2024 04:28:30(UTC+0)	00:00:00	Not answered	Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x112F39 (Table: ZCALLRECORD; Size: 1915832 bytes)
13	To: +917987445349 Gaurav Wife Whstp No* Direction: Outgoing	11-08-2024 04:29:29(UTC+0)	00:00:00		Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x2039BDC (Size: 42610688 bytes)
14	From: 919579079625@s.whatsapp.net sachin bhagwat To: 917987445349@s.whatsapp.net Gaurav Wife Whstp No Direction: Outgoing	11-08-2024 04:28:29(UTC+0)	00:00:00	Not answered	Video call:	Source: WhatsApp Account: 919579079625@s.whatsapp.net Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ChatStorage.sqllite : 0x53B6D0 (Table: ZWAMESSAGE; Size: 5578752 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/ContactsV2.sqllite : 0x16A44 (Table: ZWAADDRESSBOOKCONTACT; Size: 118784 bytes) EXTRACTION_FFS.zip/root/private/var/mobile/Containers/Shared/AppGroup/96083155-5C62-4B14-AD12-D013B2F68F1B/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x3313 (Size: 96089 bytes)
15	From: +917987445349 Gaurav Wife Whstp No* Direction: Incoming	11-08-2024 04:09:06(UTC+0)	00:00:00		Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x1004D37 (Size: 42610688 bytes)
16	From: +917987445349 Gaurav Wife Whstp No Direction: Incoming	11-08-2024 04:09:06(UTC+0)	00:00:00	Missed	Video call:	Source: WhatsApp Source file: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x1130E1 (Table: ZCALLRECORD; Size: 1915832 bytes)

Image 29 - Image depicting Call log of Shri Dilmeer (Mobile No. 9579079625) with Mobile No. +917987445349 belonging to Ms. Nafisa Husain Burhanpurwala (contact no. saved in Shri Dilmeer's phone as Gaurav Wife Whstp No) on 11.08.2024

e) Contact with Shri Gauravkumar Himatlal Parihar (Mobile No. +919714656786)

Investigation revealed that Shri Gaurav Himatlal Parihar is involved in the gold smuggling syndicate. The Call log data analysis of Shri Dilmeer with Mobile No. 919714656786 (pertains to Shri Gauravkumar Parihar and contact no saved in mobile phone of Shri Dilmeer as 'Gaurav Bhai') (RUD No. 32), it is found that Shri Gaurav Himatlal Parihar was in continuous contact with Shri Dilmeer and he had contacted Shri Dilmeer on 11.08.2024 just before the arrivals of the carriers/passengers which reinforced his active role in the smuggling syndicate. Screenshot of the call log details is being reproduced hereinbelow:

Call Log (62)

These details are cross-referenced from this device's contacts

#	Parties	Timestamp	Duration	Status	Country code	Additional info	Source info	Deleted
1	From: +919714656786 Gaurav Bhai* Direction: Incoming	11-08-2024 14:09:57(UTC+0)	00:00:00	Missed	In	Network Name: Unknown network (India)* Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x1D386D (Table: ZCALLRECORD; Size: 1915832 bytes)	
2	From: +919714656786 Gaurav Bhai Direction: Incoming	11-08-2024 14:09:26(UTC+0)	00:00:30			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0xC7ECCF (Size: 42610688 bytes)	
3	From: +919714656786 Gaurav Bhai* Direction: Incoming	11-08-2024 13:54:58(UTC+0)	00:00:00	Missed	In	Network Name: Unknown network (India)* Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata-wal : 0x1D3989 (Table: ZCALLRECORD; Size: 1915832 bytes)	
4	From: +919714656786 Gaurav Bhai Direction: Incoming	11-08-2024 13:54:28(UTC+0)	00:00:30			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x3A9A65 (Size: 42610688 bytes)	
5	From: +919714656786 Gaurav Bhai* Direction: Incoming	06-08-2024 02:33:40(UTC+0)	00:00:00			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x333D37 (Size: 42610688 bytes)	
6	From: +919714656786 Gaurav Bhai* Direction: Incoming	04-08-2024 19:00:09(UTC+0)	00:00:00			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x1C51D37 (Size: 42610688 bytes)	
7	From: +919714656786 Gaurav Bhai* Direction: Incoming	04-08-2024 16:27:27(UTC+0)	00:00:34	Answered	In	Network Name: Unknown network (India)* Video call: Disconnection Reason: Owner Hung Up	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata : 0x36A1B (Table: ZCALLRECORD; Size: 446464 bytes)	
8	From: +919714656786 Gaurav Bhai Direction: Incoming	04-08-2024 16:27:19(UTC+0)	00:00:41			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db-wal : 0x2410FD (Size: 2888152 bytes)	
9	From: +919714656786 Gaurav Bhai* Direction: Incoming	04-08-2024 16:01:44(UTC+0)	00:00:00			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0x8438E7 (Size: 42610688 bytes)	
10	To: +919714656786 Gaurav Bhai* Direction: Outgoing	04-08-2024 08:03:10(UTC+0)	00:00:00			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0xF53D17 (Size: 42610688 bytes)	
11	To: +919714656786 Gaurav Bhai* Direction: Outgoing	04-08-2024 05:05:08(UTC+0)	00:00:00	Not answered	In	Network Name: Unknown network (India)* Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CallHistoryDB/CallHistory.storedata : 0x2D73D (Table: ZCALLRECORD; Size: 446464 bytes)	
12	To: +919714656786 Gaurav Bhai Direction: Outgoing	04-08-2024 05:03:43(UTC+0)	00:01:25			Video call:	Source: EXTRACTION_FFS.zip/root/private/var/mobile/Library/CoreDuet/Knowledge/knowledgeC.db : 0xCCEA4F (Size: 42610688 bytes)	

Image 30 - Image depicting Call log of Shri Dilmeer (Mobile No. 9579079625) with Mobile No. +919714656786 belonging to Shri Gauravkumar Himatlal Parihar (contact no. saved in Shri Dilmeer's phone as Gaurav Bhai) on 11.08.2024

6.7 Statement of Ms. Fatema dated 16.12.2024 (RUD No. 33) recorded under Section 108 of the Customs Act, 1962

For revelation of the further details in relation to the various details/chats, extracted from the phone of Ms. Fatema, her further statement was recorded under Section 108 of the Customs Act, 1962 dated 16.12.2024, wherein she *inter alia* stated that:

- On being shown the excerpts of the chat between her and Aziz Bhai 2 (Mobile No. 971542637009), she stated that she didn't know full name and address of Shri Aziz Bhai; she got mobile number of Aziz Bhai from one lady of their social group at a local Masjid in Al Nada (Sarjah); she remained in touch with Aziz Bhai telephonically only; she further stated that when she came to know that

Aziz Bhai used to give money on gold smuggling from Sarjah to India, she contacted to Aziz Bhai as she was in need of money due to some family issues; Shri Aziz Bhai had handover her the gold in paste form in 3 capsules to smuggle the same into India and also sent her the tickets for her journey from Abu Dhabi to Ahmedabad;

- On being shown the excerpts of the chat between her and Sachin Bhayya Dibr (Mobile No. 919579079625), she stated that real name of Shri Sachin was Dilmeer Alim Saiyed Pirjade and she knew him for 3-4 months; Shri Aziz had instructed her to handover the smuggled 3 gold capsules to the person who would come at the Ahmedabad Airport; she further stated that Shri Dilmeer Alim Saiyed Pirjade had come at Ahmedabad Airport on 11.08.2024 on her arrival from Abu Dhabi and brought her to Hotel Kanchan Palace where she had handed over the smuggled 3 gold capsules to him;
- On being shown the excerpts of the chat between her and Mustafa (Mustu Bhai) (Mobile No. 919617899952), she stated that she was working as a cook in Mustafa's house which he run as a Paying Guest; he said that he was working on some hardware shop in Deira, Dubai, Sarjah, as they both were residing at same place, they used to talk with one another on phone and the same was reflecting in the chat.

6.8 Statement of Shri Dilmeer Alim Sayyed Pirjade dated 20.12.2024 (RUD No. 34) recorded under Section 108 of the Customs Act, 1962:

For revelation of the further details in relation to the various details/chats, extracted from the phone of Shri Dilmeer Alim Sayyed Pirjade, his further statement was recorded on 20.12.2024 under Section 108 of the Customs Act, 1962, wherein he *interalia* stated that:

- he had booked a room in hotel Kanchan Palace for stay for 3-4 days from 09.08.2024 and for which he had impersonated himself as Shri Gauravkumar Parihar and given forged Aadhar Card of Shri Gauravkumar Parihar having his picture/photo on the same which was sent to him by Aziz Bhai and Ms. Nikita was staying with him in the hotel room; he didn't have the physical/hard copy of the said forged aadhar card as he used to give soft copy of the aadhar for hotel booking;
- 9579079625 is his mobile number, however, he had saved the said mobile number in his mobile i.e. Apple iphone as Sachin Bhagwat as Aziz bhai had instructed him to save his number as a fake/code name "Sachin Bhagwat" for that smuggling racket;
- On being shown chat between him and Gaurav Bhai (Mobile No. 919714656786), he stated that he didn't know him; Mobile No. 919714656786 was sent to him by Aziz Bhai and he was instructed to save the said mobile number in his phone as "Gaurav Bhai" and on the instruction of Aziz Bhai, he used to call him;
- On the instruction of Aziz bhai, he used to call Shri Gaurav Bhai and he didn't know whether Shri Gaurav Bhai was involved in the syndicate or not;
- On being shown printouts of the picture sent to him by Gaurav Bhai through whatsapp chat and a picture retrieved from his phone, he stated that both the pictures were of Nafisa Husain Burhanpurwala and he didn't know her whereabouts; she used to stay with him at hotel in Ahmedabad to receive passengers/carriers from Ahmedabad Airport;

- that at that time, he didn't know that the real name of Nikita was Nafisa but on being shown the pictures, he stated that both the pictures were of same person and that was Nafisa Husain Burhanpurwala;
- On being shown chat between him and Fatema Jobat (Mobile No. 919893428600), he stated that on the instruction of Aziz Bhai, he went to Ahmedabad Airport to receive Fatema on 11.08.2024 and received her and they came to Hotel Kanchan Palace where she handed over him the 3 capsules having smuggled gold in paste form. he further stated that he had also received Fatema from Ahmedabad Airport earlier once in February-24 or March-24 and she were carrying 02 capsules of smuggled gold in paste; she didn't remember the exact date; she also used to send him details of new passengers who were willing to go to Dubai for smuggling to gold into India for monetary benefits; the passengers/carriers who were going from India to Dubai for smuggling of gold were used to stay at one place and Ms. Fatema was working as a cook at that place;
- On being shown chat between him and Gaurav Wife Whstp No (Mobile No. 917987445349), he stated that that chat was between him and Ms. Nafisa whose number he had saved in his mobile phone as 'Gaurav Wife Whstp No'; Nafisa was used to receive carriers/passengers with him from Ahmedabad Airport on the instructions of Aziz Bhai; he used to send him the details of their day to day expenses such as Hotel Expenses, Travel Expenses, Food Expenses, Petrol/Diesel expenses, amount given to the carriers for their commission as per the direction of Aziz Bhai etc. and he further used to send such details to Aziz Bhai;
- that on the instruction of the Aziz Bhai, he used to handover the smuggled gold the person on the location as given by Aziz Bhai and the receiver used to give him amount in cash for expenses borne by him including the commission of the carriers/passengers;
- as he stated earlier, on delivery of the gold to the person on the instruction of the Aziz Bhai, the person used to give him cash; he never saw him in person; one person used to come at different locations on bike and wearing helmet to receive the smuggled gold; Aziz bhai used to tell him that he had sent message to Chikubhai and he would get the money and the person whom he used to handed over the smuggled gold used to give him amount in cash; as Ms. Nafisa and he used to stay in Hotel together, she used to send him the daily expenses including commission given to the passengers, she used to enter the cash received from the person to whom gold was handed over as 'Advance received from Chikubhai';
- he didn't know any Mustafa Bhai and he never met him;
- On being shown one entry shown as 07/06/2024, 1 pex Fatemaben :- 45700, in the Chat between him and Gaurav Wife Whstp No (Mobile No. 917987445349), he stated that the said entry pertained to the amount Rs. 45700/- given to Fatema as her commission for carrying smuggled gold; that was the same Fatema whom he received on 11.08.2024 from Ahmedabad Airport and she was carrying 3 capsules having smuggled gold in paste form which was later on seized by the DRI officers;
- On being shown chat between him and Babu Bhai Dubai (Mobile No. 971542637009), he stated that he didn't know the person and never met him; the mobile number 971542637009 was sent to him by Aziz Bhai and he had instructed him to save the said number as 'Babu Bhai'; Babu bhai used to contact him to know the status of the arrival of the carriers/passengers

through whatsapp; on the day of arrival of Ms. Fatema, Murtaza Ali Bhopalwala and Ms. Farida, the carriers/passengers who were carrying capsules having smuggled gold in paste form, at the Ahmedabad Airport, he was in contact with him over phone.

- On being shown chat between him and B (Mobile No. 918719925989), he stated that the said chat was with him and Murtaza Ali Bhopalwala whom he had to receive at Ahmedabad Airport on 11.08.2024 alongwith his wife Farida Bhopalwala and Ms. Fatema; he alongwith Nafisa (impersonated as Ms. Nikita) went to Ahmedabad airport on that day and they carried one passenger Ms. Fatema from Ahmedabad airport to Hotel Kanchan palace, but Murtaza Ali Bhopalwala and his wife Ms. Farida Bhopalwala didn't came out of the airport; he want to know their status so he wanted to make contact with Murtaza Ali Bhopalwala through whatsapp.
- that he went to Dubai approx. 1.5 years ago where he meet Aziz bhai (age approx. 45 Yrs) at Metro station, Bud dubai as they both were indian and just had a talk regarding native place in India and business, purpose of his visit to Dubai for looking for job and he requested Aziz bhai to call him if he had any job offer; then in February, 2024 Aziz bhai contacted him via whatsapp call and told him to come to Mumbai and meet him as he has a job opportunity for him; then he met Aziz bhai in February, 2024 (he didn't remember the exact date) in Mumbai near Crafit market where Aziz bhai told him that he had a job opportunity for him in which he would have to work as a receiver of carriers of smuggled gold at Ahmedabad airport and to took the smuggled gold from the passenger and in return Aziz bhai would give him 2000/- per passenger; after receiving the goods he would have to hand over the good to the person on his instructions; he accepted his offer; in around April or May (he didn't remember the exact date) he received call from Aziz Bhai and he gave him first task and instructed him to reach Ahmedabad Airport to receive a carrier passenger and sent him the picture of the carrier passenger; he identified the passenger and the passenger gave him the smuggled gold capsule and after that on further instructions from Aziz Bhai he handed over the gold near riverfront to a person; he had to submit his expenditure to Aziz bhai through whatsapp message; then, Aziz bhai used to call him for assignment for receiving the carriers/passengers and on his direction he used to receive the smuggled gold from the carriers/passenger and further handed over the smuggled gold to the person on his direction and he used to receive his expenditure plus his commission; Aziz bhai met him only twice i.e. once in Dubai and thereafter in Mumbai, he hadn't met him after that; he didn't know his full/real name and his whereabouts, his mobile no. is 971552393552, he used to have conversation with Aziz Bhai on whatsapp but Aziz bhai used to delete chat after each and every conversation and he had also instructed him to delete chat with him and on his instruction, he used to delete chat with him.

7. Relevant Legal Provisions:

7.1 According to the Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification 31/2016 (NT) dated 01.03.2016, all passengers who come to India and have anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage under Section 77 of the Customs Act, 1962.

7.2 All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its

contents to the proper officer. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

7.3 In terms. of Para 2.27 (a) of the Foreign Trade Policy 2023, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.40 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the 'eligible passenger' means passenger of Indian origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad.

The above said legal provisions are reproduced below:

Para 2.27 (a) of the Foreign Trade Policy 2023:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

Para 4.40 of the Foreign Trade Policy 2023:

- (i) Exporters may obtain gold / silver / platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.
- (ii) Nominated Agencies are The Handicraft and Handlooms Exports Corporation of India Ltd, MSTC Ltd., and Diamond India Limited.
- (iii) Reserve Bank of India can authorize any bank as Nominated Agency.
- (iv) Procedure for import of precious metal by Nominated Agencies shall be as per the provisions laid down in HBP. The procedure for import of precious metals by the Gems & Jewellery units operating under EOU & SEZ schemes will be as per the applicable schemes.
- (v) The monitoring mechanism for the Nominated Agencies (other than banks authorised by RBI) shall be as per para 4.93 of HBP.
- (vi) A bank authorised by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold bars as per Reserve Bank of India guidelines.

7.4 CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger in the following manner:

If,

1. (a) the duty is paid in convertible foreign currency;
(b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and
2. the gold or silver is,-
 - (a) carried by the eligible passenger at the time of his arrival in India, or

(b) the total quantity of gold under items. (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and

(c) is taken delivery of from a Customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ;

Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of Customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a Customs bonded warehouse and pays the duty leviable thereon before his clearance from Customs.

Explanation.- For the purposes of this notification, "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 and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

Baggage Rule, 2016 -

7.5 As per Rule 5 of the Baggage Rules, 2016, "a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of jewelry up to a weight, of twenty Grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty Grams with a value cap of one lakh rupees, if brought by a lady passenger".

7.6 A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that import of gold including gold jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2023 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permitted above. The impugned gold bars of 999/24K purity extracted from the semi-solid substance in paste form concealed in their body (rectum) of the above 3 passengers smuggled into India in the instant case are not covered by any of the above circulars/notifications.

7.7 Further, as per Section 2(33) of the Customs Act, 1962, '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 goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, the smuggling of gold in the paste/semi-solid form in capsules, in contravention of the Foreign Trade Policy

2023 read with the relevant notification issued under the Customs Act, 1962, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

7.8 Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2023 read with the Customs Act, 1962 and RBI circulars, as well as the Rules and regulations mentioned supra, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in said Regulations.

Section 2(33) of the Customs Act, 1962 - "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.

Section 2(39) of the Customs Act, 1962 - "Smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

7.9 Further, in terms of provisions under Section 123 of the Customs Act, 1962, it is the responsibility of the person who is in possession of the said gold / silver or the person claiming ownership of the same, to prove that the same were not smuggled gold. Relevant provisions of Section 123 of the Customs Act, 1962 are as under:

Section 123: Burden of proof in certain cases. -

- (1) Where any goods to which this section applies are seized under this act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be -
 - (a) In a case where such seizure is made from the possession of any person, -
 - (i) on the person from whose possession the goods were seized; and
 - (ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person.
 - (b) In any other case, on the person, if any, who claims to be the owner of the goods so seized.
- (2) This section shall apply to gold and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

7.10 Further, Section 111 of the Customs Act, 1962 provides for the confiscation of the goods which are imported improperly.

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;

(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;]

7.11 Further, Section 112 of the Customs Act, 1962 provides the penalty on the persons for the improper import of the goods.

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 other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

7.12 Section 117. Penalties for contravention, etc., not expressly mentioned.

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

7.13 Section 119: Confiscation of goods used for concealing smuggled goods:

Any goods used for concealing smuggled goods shall also be liable to confiscation.

8. Summary of investigation:

- Shri Aziz@AbuDhabi offered Shri Dilmeer a job of carrying/receiving passengers at the SVPI airport; collect the smuggled gold/gold paste from the passengers and then to handover/deliver to the Aziz's person for which he would get commission per passenger. Shri Dilmeer agreed to the said offer made by Shri Aziz to act as a receiver in lieu of the monetary benefit. Shri Aziz further informed about his devised plan/about the steps to be followed by Shri Dilmeer and Nafisa to execute the conspiracy of gold smuggling.

- As per their devised plan, Shri Aziz had handed over gold in paste to Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala and Ms. Fatema with an intention to smuggle the same into India.
- Shri Dilmeer was given task to receive above said three carriers/passengers arriving at SVPI Airport on 11.08.2024 morning, who were carrying gold in paste form concealed in their body (rectum). Shri Dilmeer made a contact with the above carriers just before their departure from Abu Dhabi. On 11.08.2024, Shri Dilmeer alongwith Ms. Nafisa Husain Burhanpurwala had carried Ms. Fatema from SVPI airport to Hotel Kanchan Palace at around 04.30 AM and the other two passengers were expected to arrive and come out of SVPI airport by 06.45 to 7.00 AM, however, they did not come out of the airport. Upon reaching at the hotel, Ms. Fatema removed 3 gold capsules containing gold in paste form and put them in her bag on the direction of Shri Dilmeer. On the arrival of Shri Murtaza Ali Bhopalwala alongwith his wife Ms. Farida Bhopalwala, they both were intercepted by the officers of DRI and Customs while they both attempted to exit through green channel and further 695.68 and 694.76 Grams respectively of gold in semi-solid substance in paste form were recovered from their body (rectum concealment) and subsequently upon extraction 620.03 and 612.64 Grams of Pure gold with purity 999.0/24 KT was recovered and the same was seized by the officers.
- Further search was carried out at the premises of Hotel Kanchan Palace. During the said search, Shri Dilmeer and Ms. Fatema were found in the hotel and further 3 capsules containing gold in paste form were recovered by the officers from the hand bag of Ms. Fatema. Subsequently, total 2 gold bars of 24Kt. with purity 999.0 having total weight of 861.480 Grams and having total market value of Rs. 61,90,595/- were retrieved from the aforesaid 960.31 Grams of Gold in Paste form and the same was seized by the officers.
- Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala, Shri Dilmeer Alim Sayyed Pirjade and Ms. Fatema were arrested on 12.08.2024 in terms of the provisions of Section 104 of the Customs Act, 1962.
- It further appears that for their current visit Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala had left India on dated 26.07.2024 and returned on 11.8.2024. Further Ms Fatema had left India on dated 12.06.2024 and returned on 11.8.2024.
- It further appears that Shri Aziz@AbuDhabi was orchestrating the entire gold smuggling syndicate. Shri Dilmeer had impersonated himself as Gauravkumar Parihar for hotel booking to facilitate the carriers/passengers. Shri Gauravkumar Parihar, himself, has provided his aadhar card to Shri Dilmeer which was further used by Shri Dilmeer to evade his real identity. Ms. Nafisa Husain Burhanpurwala appears to have used a fake identity of Ms. Nikita Gauravkumar Parihar (who also appears to be wife of Shri Gauravkumar Parihar); was staying with Shri Dilmeer and working as a receiver of the carriers from airport. Shri Dilmeer and Ms. Nafisa both received Ms. Fatema from the SVPI airport.
- It further appears from the call logs/call data/ whatsapp chats, Shri Dilmeer was in contact with Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala, and Ms. Fatema, prior to their departure for SVPI Airport, Ahmedabad.

9. Contraventions and Charges:

9.1 From the investigation conducted so far, it evidently appears that said act of smuggling of gold had been undertaken by a syndicate consisting of Shri Aziz@Abu Dhabi, Shri Dilmeer Alim Sayyed Pirjade, Ms. Nafisa Hussain Burhanpurwala, Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala, Ms. Fatema and Shri Gaurav Bhai. They deliberately involved themselves in the smuggling of 2350.75 Grams of Gold in paste form, from which pure gold of net weight 2094.15 Grams having total market value of Rs. 1,50,48,562/- were extracted, for their personal monetary consideration/benefit.

9.2 As evident from the panchnama dated. 11.8.2024 drawn at SVPI airport, Ahmedabad and Hotel Kachan Palace, Ahmedabad, it appears that Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala and Ms. Fatema agreed to carry gold with a clear intention to smuggle gold for personal monetary consideration/benefit. Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala and Ms. Fatema smuggled foreign origin gold in paste form by way of concealment in their body (rectum) before their departure from Abu Dhabi to India. They all had chosen to move through Green Channel and did not declare having the said gold before the Customs Authorities at SVPI Airport which was concealed in their body. Further, it appears that they were not inclined to declare the said gold paste which they were carrying before the Customs Authorities. Thus, they contravened the provisions of Section 77 of the Customs Act, 1962 in as much as they failed to declare the said smuggled seized gold before the Customs. Further, they also do not fall under the category of eligible passenger in terms of Notification No. 50/2017- Customs dated 30.06.2017.

9.3 It appears that on directions of Shri Aziz@AbuDhabi, Shri Dilmeer Alim Sayyed Pirjade and Ms. Nafisa Hussain Burhanpurwala have received one passenger Ms. Fatema who smuggled Gold into India from SVPI Airport and escorted her to the Hotel Kanchan Palace where she was to hand over the said smuggled gold to Shri Dilmeer. Further, Shri Dilmeer was to handover the said smuggled gold to the person on direction to be received from Shri Aziz. For the above said execution, Shri Dilmeer and Shri Nafisa were to receive the amount of expenses borne by them including the commission of the carriers/passengers. The said act of smuggling of gold was also corroborated and confronted by the statements recorded by the various persons involved in the case.

9.4 Further, all the three above said carrier passenger did not produce documents evidencing legitimate import and even purchase documents of the said Gold seized from the possession of different passengers. In terms of the provisions of Section 123 of the Customs Act, 1962 burden of proving that these are not smuggled goods is on the person from whose possession the goods were seized. Whereas it further appears that they were aware that bringing gold in the above manner was contrary to the provisions of the Customs Act, 1962 with an intention to carry gold without the knowledge of the Customs Authorities, without declaration and payment of appropriate Customs duties which rendered the above said quantity of 2094.15 Grams of pure gold liable to confiscation under the provisions of Section 111(d), (l) and (m) of the Customs Act, 1962.

9.5 Therefore, they all have concerned themselves in the act of smuggling of foreign origin Gold and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules 2016, Customs Notifications, etc. Thus, the said gold is to be treated as Prohibited goods in terms of Section 2(33) of the Customs Act, 1962. The restrictions imposed on the said import are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable to confiscation under Section 111 of the Customs Act, 1962

and rendered themselves liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962 and the said activity is smuggling in terms of Section 2(39) of the Customs Act, 1962.

9.6 Further, Shri Aziz, appears to be the mastermind/beneficial owner of the said smuggling syndicate and Shri Gaurav Bhai appears to be an extended arm of said smuggling syndicate and thereby had concerned themselves in the act of smuggling of 2350.75 Grams foreign origin gold in paste form, from which pure gold of net weight 2094.15 Grams having total market value of Rs. 1,50,48,562/- were extracted, and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962 and rendered themselves liable for penalty under Section 112 (a) & (b) and Section 117 of the Customs Act, 1962.

10. ROLE OF PERSONS.

From the investigation conducted, role of following persons was emerged.

10.1 Role of Shri Fatema, who arrived at SVPI Airport on 11.08.2024 by Etihad Flight No. EY 284 from Abu Dhabi to Ahmedabad:

10.1.1 As evident from the evidences available on record in the form of Panchnama dated 11.08.2024, her own deposition made during recording of Statements on dated 11-12.08.2024 and 16.12.2024 as well as deposition made by other involved persons during recording of statement under Section 108 of the Customs Act, 1962 as well as forensic data, it appears that Ms Fatema has engaged herself in a syndicate indulged in the act of smuggling through SVPI Airport in lure of monetary consideration. It is evident from depositions of Ms. Fatema during recording of her statement on dated 11-12.08.2024 and 16.12.2024 u/s 108 of the Customs Act, 1962 that she engaged herself in the gold smuggling through SVPI airport for monetary benefit of 25000/- and smuggled 960.31 Grams of gold in semi-solid substance in paste form concealed in her body (rectum); it was concealed in such a manner that the said gold paste could be fully covered/concealed and the same could be cleared from the airport without the knowledge of Customs Authority at SVPI Airport, Ahmedabad; Shri Aziz had provided her flight tickets from Abu Dhabi to Ahmedabad and 3 capsules containing gold paste with an instruction to conceal the said capsules in her body (rectum); she had chosen green channel for her exit and she did not declared anything before the Customs Authority at SVPI Airport, Ahmedabad. Shri Dilmeer Alim Sayyed Pirjade & Ms Nafisa brought her from SVPI Airport to Hotel Kanchan Palace, where she was instructed by Shri Dilmeer to remove the 3 capsules containing gold paste and to place the same in her bag. It is important to mention that total 2 gold bars of 24Kt. with purity 999.0 having total weight of 861.480 Grams and having total market value of Rs. 61,90,595/- (Rupees Sixty One Lakh Ninety Thousand Five Hundred Ninety Five only) were retrieved from the aforesaid 960.31 Grams of Gold in Paste form.

10.1.2 As deposed by Shri Dilmeer during recording of statement on dated 20.12.2024. he had received Ms. Fatema from airport earlier also wherein she was carrying 2 capsule of smuggled gold in paste form and she also used to send him details of new passengers who were willing to go to Dubai for smuggling to gold into India for monetary benefits; the passengers/carriers who were going from India to Dubai for smuggling of gold were used to stay at one place and Ms. Fatema was working as a cook at that place. From the above, it appears that she

was a habitual offender to engaged herself in gold smuggling earlier also for monetary consideration and apart from being a carrier/passenger, Ms. Fatema was an extended arm of the syndicate and was playing crucial role in facilitating this gold smuggling syndicate by arranging new carriers/passengers.

10.1.3 By the above act and omission, Ms. Fatema became instrumental in facilitating the syndicate indulged in gold smuggling and thereby concerned herself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable to confiscation under the provision of Section 111 of the Custom Act, 1962 and rendered herself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

10.2 Role of Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala, who both arrived at SVPI Airport on 11.08.2024 by Air Arabia Flight No. 3L 111 from Abu Dhabi to Ahmedabad:

10.2.1 As evident from the evidences available on record in the form of Panchnama dated 11.08.2024, their own deposition made during recording of Statements on dated 11-12.08.2024 as well as deposition made by other involved persons during recording of statement under Section 108 of the Customs Act, 1962 as well as forensic data, it appears that Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala have engaged themselves in syndicate indulged in the act of smuggling of gold through SVPI Airport for monetary consideration. A total of 695.68 and 694.76 Grams of gold in semi-solid substance in paste form were recovered from their body (rectum concealment) and subsequently upon extraction 620.03 and 612.64 Grams of Pure gold with purity 999.0/24 KT was recovered respectively. It is evident from depositions of Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala made during recording of their statement dated 11-12.08.2024 u/s 108 of the Customs Act, 1962 that they both have engaged themselves in the gold smuggling through SVPI airport for monetary benefit of 25,000/- per person; that Shri Aziz offered them the sponsored tour to Abu Dhabi; as he offered them 25,000/- in cash per person per trip and they were in need of money they accepted his offer; that Shri Aziz had handed over the Gold in paste form in capsules ; they denied to had anything to be declared to the Customs authority at SVPI Airport, Ahmedabad and even on being asked by the DRI officer after interception.

10.2.2 By the above act and omission, Shri Murtaza Ali Bhopalwala and Ms. Farida Bhopalwala both became instrumental in facilitating the syndicate indulged in gold smuggling and there by concerned themselves in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable to confiscation under the provision of Section 111 of the Custom Act, 1962 and rendered themselves liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

10.3 Role of Shri Dilmeer Alim Sayyed Pirjade (receiver at SVPI Airport):

10.3.1 As evident from the evidences available on record in the form of Panchnama dated 11.08.2024, his own deposition made during recording of Statements on Statements dated 11.08.2024, 12.08.2024 and 20.12.2024 of Shri Dilmeer Alim Sayyed Pirjade as well as deposition made by other involved persons during recording of statement under Section 108 of the Customs Act, 1962 as well

as forensic data, it appears that Shri Dilmeer Alim Sayyed Pirjade, for monetary consideration, has engaged himself in the act of smuggling through SVPI Airport by the syndicate formed by Shri Aziz@AbuDhabi. His indulgence in the conspiracy of gold smuggling is evident from his own depositions made during recording of statement wherein he deposed that Shri Aziz offered him a job of carrying gold/gold paste from passengers arriving at SVPI Airport and offered him commission per passenger; he agreed to the offer made by Shri Aziz@AbuDhabi to be receiver of smuggled gold in lieu of consideration/commission; Shri Aziz@AbuDhabi used to guided him through all the process of receiving such gold to the effect that he would send him photographs and flight ticket details of the passengers arriving at SVPI Airport, Ahmedabad from Abu Dhabi in advance; Shri Dilmeer Alim Sayyed Pirjade would facilitate the carrier passengers and receive such smuggled gold from those passengers for further delivery of the same in lieu of monetary benefits; who used to come from Dubai/Abu Dhabi to Ahmedabad, one day before their/his arrival at SVPI Airport and after receiving the passengers, he would be instructed to take them to any hotel, where, he would be staying and subsequently he would receive such smuggled gold from those passengers; on delivery of the said smuggled gold to the intended person as directed by Shri Aziz he would receive his commission amount and expenditure borne by him; As evident from the evidences, Shri Aziz had called him on 10.08.2024 and informed him that total three passengers were coming to Ahmedabad with capsules containing foreign origin gold and asked him to receive such gold from all three passengers and after getting his instruction, he received Ms. Fatema from SVPI Airport, Ahmedabad around 04:30 AM on 11.08.2024 and took her to Hotel Kanchan Palace; the other two passengers were expected to arrive and come out of SVPI airport by 6.45 to 7.00 am that day morning, however, they did not came out of the airport. The deposition by Ms. Fatema further corroborated the above said event. Investigation revealed that Shri Dilmeer was in contact with the said carriers/passengers before their departure from Abu Dhabi.

10.3.2 His mens-rea is also evident from his own deposition wherein he stated that he had been involved in smuggling activity 14-15 times employing similar modus operandi, facilitating 19-20 passengers carrying foreign origin gold during the last 2-3 months. He also deposed that Ms. Fatema used to send him details of new passengers who were willing to go to Dubai for smuggling gold into India for monetary benefits. Further, investigation revealed that he had sent details of persons who were willing to work as carriers for gold smuggling activity viz. copy of passport, aadhar card, Pan card etc. to Shri Babu bhai for tickets/visa purpose. Further, while booking at hotel, he tried to hide his identity by using the manipulated aadhar card of other person.

10.3.3 It appears that apart from the role of receiver of carrier/passenger at airport, Shri Dilmeer was also a key figure and deeply involved member who manages to arrange for documents of new persons who were willing to work as a carrier for gold smuggling into India for monetary consideration.

10.3.4 It appears that the said person namely, Shri Dilmeer had aided, abetted and facilitated syndicate formed by Shri Aziz and their carrier passengers in their nefarious act to smuggle gold out of the airport premises without being declared before the officers of Customs and hence have conspired to smuggle the gold in paste form. The offence committed by him has also been admitted in his statement recorded under Section 108 of the Customs Act, 1962, which evidently establishes his key role in such attempt of smuggling. The market value of above gold is more than one crore.

10.3.5 By the above act and omission, Shri Dilmeer Alim Sayyed Pirjade became instrumental in facilitating the syndicate indulged in gold smuggling and there by concerned himself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable for confiscation under the provision of Section 111 of the Custom Act, 1962 and rendered himself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

10.4 Role of Ms. Nafisa Husain Burhanpurwala (receiver at SVPI airport, Ahmedabad):

10.4.1 As evident from the evidences available on record in the form of whatsapp chat, call log data retrieved from the mobile phone of Shri Dilmeer Alim Sayyed Pirjade, provided by NFSU, Gandhinagar alongwith Shri statements of Shri Dilmeer recorded on 11-12.08.2024 and 20.12.2024 under Section 108 of the Customs Act, 1962, it appears that Ms. Nafisa Husain Burhanpurwala has engaged herself in syndicate indulged in the act of smuggling of gold through SVPI Airport for monetary consideration. The role of Ms. Nafisa Husain Burhanpurwala was to carry passengers from Ahmedabad international airport to Hotel and then receive smuggled gold from passengers at the hotel. She came to receive the pax Ms. Fatema at SVPI airport, Ahmedabad along with Shri Dilmeer Alim Sayyed Pirjade as per the instructions received by Shri Aziz and they escorted her to hotel Kanchan Palace. Later on, 3 capsules containing foreign origin gold in paste form were recovered during the search at the premises of the said hotel and 861.480 Grams Gold of 24Kt. with purity 999.0, having total market value of Rs. 61,90,595/- were extracted from the 960.31 Grams of Gold in Paste form recovered from Ms. Fatema. Further, investigation revealed that to evade her real identity, Ms. Nafisa Husain Burhanpurwala used fake identity of Ms. Nikita (full name Ms. Nikita Gauravkumar Parihar as per the forged aadhar card submitted at the time of hotel booking).

10.4.2 The said act of smuggling of gold has been undertaken by a syndicate. She deliberately involved herself in the smuggling activities of Gold in violation of the provisions of the Customs Act, 1962 as she had aided and abetted the said passengers in their nefarious act to smuggle gold out of the airport premises without being declared before the officers of Customs. She acts as a facilitator in the whole smuggling process and to be a part of gold smuggling syndicate and evade the applicable custom duty and receive the commissions along with expenses borne by her after facilitating the smuggled gold to gold syndicate members.

10.4.3 It is pertinent to mention that in spite of issuance of summons on dated 30.09.2024, 14.10.2024 and 11.11.2024 and message of her requirement in investigation was floated through Shri Dilmeer and carrier passengers and also through her in laws@Indore, she has not come forward before the investigating agency till now.

10.4.4 By the above act and omission, Ms. Nafisa Husain Burhanpurwala became instrumental in facilitating the syndicate indulged in gold smuggling and thereby concerned herself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable for confiscation under the

provision of Section 111 of the Custom Act, 1962 and rendered herself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

10.5 Role of Shri Aziz@AbuDhabi:

10.5.1 On carefully going through the evidences available on record in the form of statements of concerned persons recorded under Section 108 of the Customs Act, 1962 and forensic data, it appears that Shri Aziz@AbuDhabi appears to be mastermind/beneficiary owner and has concerned himself in the illegal activity of gold smuggling through SVPI airport, who have conspired and formed a syndicate and managed to smuggle gold to the tune of 2350.75 Grams in paste form from Abu Dhabi to SVPI Airport, Ahmedabad on 11.08.2024. He appears to be the beneficiary to the whole smuggling racket and beneficial owner of the said quantity of smuggled gold. Shri Aziz orchestrated the modus right from recruitment of willing passenger, receiving passengers, their identification, escorting them to hotel and handing over the smuggled gold to other person for delivery. It is evident from the submission of Shri Dilmeer during recording of his statement on 11.08.2024 that Shri Aziz had offered him a job of carrying gold/gold paste from passengers arriving at SVPI Airport and offered him commission per passenger; he agreed to the offer made by Shri Aziz@AbuDhabi to be receiver of smuggled gold in lieu of consideration/commission; Shri Aziz@AbuDhabi further guided him all the process of receiving such gold to the effect that he would send him photograph & Flight ticket details of the passengers, who used to come from Dubai/Abu Dhabi to Ahmedabad, one day before their/his arrival at SVPI Airport and after receiving the passengers, he would be instructed to take them to any hotel, where, he would be staying and subsequently he would receive such smuggled gold from those passengers; Shri Aziz had called him on 10.08.2024 and informed him that total three passengers were coming to Ahmedabad with capsules containing foreign origin gold and asked him to receive such gold from all three passengers; he used to handover the smuggled gold to the person as per the directions of Shri Aziz and the receiver used to give him amount in cash for expenses borne by him including the commission of the carriers/passengers; he used to share expense details with Shri Aziz, who manages for reimbursement.

10.5.2 It also appears that Shri Aziz has orchestrated the whole gold smuggling syndicate and on his instructions only the whole syndicate have acted in the act of smuggling and the same is evident from the depositions of Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala, Ms. Fatema, Shri Dilmeer Alim Sayyed Pirjade. As per the set devised plan, Shri Aziz had handed over gold in paste to Shri Murtaza Ali Bhopalwala, Ms. Farida Bhopalwala and Ms. Fatema with an instruction to conceal in their body (rectum) with an intention to smuggle the same into India.

10.5.3 By the above act and omission, Shri Aziz@AbuDhabi, mastermind/beneficial owner, have concerned himself in the act of smuggling of foreign origin gold 2350.75 Grams in paste form and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and 117 of the Customs Act, 1962.

10.6 Role of Shri Gauravkumar Himatlal Parihar:

10.6.1 From the evidences gathered, oral and documentary, available on record, it appears that Shri Gauravkumar Himatlal Parihar has engaged himself in syndicate indulged in the act of smuggling of gold through SVPI Airport.

Investigation revealed that he had provided his aadhar card to Shri Dilmeer and the said aadhar card was forged having photo of Shri Dilmeer Alim Sayyed Pirjade on it, thus helping him to evade his real identity. The said forged Aadhar Card was used by Shri Dilmeer Alim Sayyed Pirjade for hotel booking to facilitate the stay of the members of the syndicate viz. himself, Ms. Nafisa and carriers/passengers. Further, investigation revealed that Ms. Nafisa Husain Burhanpurwala was using fake identity of 'Nikita Gauravkumar Parihar' who appears to be wife of Shri Gauravkumar Parihar. Further, it is also observed that he has also provided aadhar card of another person to Shri Dilmeer and the same was also forged by the syndicate members to further use in the connection with gold smuggling into India. Shri Dilmeer in his statement dated 20.12.2024 has deposed that a Mobile No. 919714656786 (pertaining to Shri Gauravkumar Himatlal Parihar) was sent to him by Aziz Bhai and he was instructed to save the said mobile number in his phone as "Gaurav Bhai" and on the instruction of Aziz Bhai, he used to call him. The whatsapp chat between Shri Gaurav Parihar and Shri Dilmeer, and call log data of Shri Dilmeer, revealed that Shri Gaurav Parihar was in continuous contact with Shri Dilmeer and he had contacted Shri Dilmeer on 11.08.2024, just before arrival of the carriers/passengers at SVPI Airport.

10.6.2 The said act of smuggling of gold has been undertaken by a syndicate. Shri Gauravkumar Himatlal Parihar deliberately involved himself in the smuggling activities of Gold in violation of the provisions of the Customs Act, 1962 as he had aided and abetted the said passengers/receivers in their nefarious act to smuggle gold. He acts as a Facilitator in the whole smuggling process and to be a part of gold smuggling syndicate.

10.6.3 By the above act and omission, Shri Gauravkumar Himatlal Parihar became instrumental in facilitating the syndicate indulged in gold smuggling and there by concerned himself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable for confiscation under the provision of Section 111 of the Custom Act, 1962 and rendered himself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

11. Show Cause:

11.1 Now therefore,

1. Shri Murtaza Ali Bhopalwala, residing at 102, Rehmat Manzil, 148-149, Mohammedi Gali Noori Colony, Manik Bagh Road, Indore, MP-452014;
2. Ms. Farida Bhopalwala, residing at Flat No. 102, Rehmat Manzil, 148-149, Noori Colony, Mohammedi Gali, Indore, Madhya Pradesh - 452014;
3. Ms. Fatema Shabbir Presswala, residing at 6, Bohara Bakhal Marg Nan3 Alirajpur, Tehsil Alirajpur, District Alirajpur, Madhya Pradesh, 457887;
4. Shri Aziz@AbuDhabi

are hereby called upon to Show Cause to the Additional Commissioner/Joint Commissioner of Customs, Ahmedabad, having his office at Customs House, Navrangpura, Ahmedabad - 380009, as to why:-

- i) 1 Gold bar having net weight of **620.03** Grams, having a market value of Rs. **44,55,536/-**, extracted from the gold paste recovered from the possession of Shri Murtaza Ali Bhopalwala should not be confiscated under Section 111 (d), (l) and (m) of the Customs Act, 1962;

- ii) 1 Gold bar having net weight of **612.64** Grams, having a market value of Rs. **44,02,431/-**, extracted from the gold paste recovered from the possession of Ms. Farida Bhopalwala should not be confiscated under Section 111 (d), (l) and (m) of the Customs Act, 1962;
- iii) 2 Gold bars having net weight of **861.48** Grams, having a market value of Rs. **61,90,595/-**, extracted from the gold paste recovered from the possession of Ms. Fatema should not be confiscated under Section 111 (d), (l) and (m) of the Customs Act, 1962;
- iv) Penalties should not be imposed upon them under Section 112(a) and (b) of the Customs Act, 1962;
- v) Penalty should not be imposed upon them under Section 117 of the Customs Act, 1962.

11.2 **Shri Dilmeer Alim Sayyed Pirjade** residing at Idgah Road, Stadium Mage, At/Post – Sangmner, Sangamner, Ahmadnagar, Maharashtra – 422605; **Ms. Nafisa Husain Burhanpurwala**, and **Shri Gauravkumar Himatlal Parihar** residing at 402, 4th Floor, Jyoti Apartment, C Wing, Narayan Nagar, Thane, Maharashtra – 400612 are hereby called upon to Show Cause to the Additional Commissioner/Joint Commissioner of Customs, Ahmedabad, having his office at Customs House, Navrangpura, Ahmedabad - 380009, as to why:-

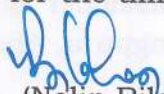
- i) Penalties should not be imposed upon them for their involvement in the Gold Smuggling to the quantity referred to Para 11.1 (i) + 11.1(ii) + 11.1(iii) under Section 112(a) and (b) of the Customs Act, 1962;
- ii) Penalty should not be imposed upon them for their involvement in the Gold Smuggling to the quantity referred to Para 11.1 (i) + 11.1(ii) + 11.1(iii) under Section 117 of the Customs Act, 1962.

12. The Noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defense. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do not appear before the adjudicating authority, as and when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

13. The relied upon documents for the purpose of this notice are listed in the Annexure 'R' and scanned copies thereof are provided in DVD/CD enclosed with this notice.

14. Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

15. This show cause notice is being issued without prejudice to any other action that may be taken in respect of the above Services and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962, the Foreign Trade (Development & Regulation) Act, 1992 (as amended), Foreign Trade Policy 2023 or any provisions/law made thereof and / or any other law for the time being in force, in the Republic of India.


(Nalin Bilochan)
Additional Director

Encl.: Annexure-R & DVD containing scanned copies of RUDs

F. No.: DRI/AZU/GI-02/ENQ-33/2024

Date: 07.02.2025

DIN - 202502DDZ1000072297C

To,

1. Shri Murtaza Ali Bhopalwala, residing at 102, Rehmat Manzil, 148-149, Mohammedi Gali Noori Colony, Manik Bagh Road, Indore, MP-452014 (**Email id : murtazahasan1979@gmail.com**);
2. Ms. Farida Bhopalwala, residing at Flat No. 102, Rehmat Manzil, 148-149, Noori Colony, Mohammedi Gali, Indore, Madhya Pradesh – 452014 (**Email id : murtazahasan1979@gmail.com & yunusbhopalwala@gmail.com**);
3. Ms. Fatema Shabbir Presswala, residing at 6, Bohara Bakhal Marg Nan3 Alirajpur, Tehsil Alirajpur, District Alirajpur, Madhya Pradesh, 457887 (**Email id : fatemashabbirpress@gmail.com**);
4. Shri Aziz@AbuDhabi (**To be served Through Notice Board**)
5. Shri Dilmeer Alim Sayyed Pirjade, residing at Idgah Road, Stedium Mage, At/Post – Sangmner, Sangamner, Ahmadnagar, Maharashtra – 422605 (**Email id : dilmeersayyed@gmail.com**);
6. Ms. Nafisa Husain Burhanpurwala (**To be served Through Notice Board**)
7. Shri Gauravkumar Himatlal Parihar residing at 402, 4th Floor, Jyoti Apartment, C Wing, Narayan Nagar, Thane, Maharashtra – 400612 (**Email id : parihar.gaurav86@hotmail.com**) (**To be served Through Notice Board**)

Copy to-

- (a) The Additional Commissioner/Joint Commissioner of Customs, Ahmedabad alongwith all RUDs in DVD for Adjudication.
- (b) The Director General, Central Economic Intelligence Bureau, 6th & 8th floor, Janpath Bhawan, Janpath, New Delhi.
- (c) Guard File.

ANNEXURE-R

List of Relied Upon Documents to the Show Cause Notice F. No. DRI/AZU/GI-02/ENQ-33/2024 dated 07.02.2025 issued to Shri Murtaza Ali Bhopalwala and others

Sr. No.	Description of Documents	No. of Pages
1	Panchnama dated 11.08.2024 drawn in the Arrival Hall of Terminal 2 of SVPI Airport, Ahmedabad	1 to 31
2	Valuation Report vide certification no. 581/2024-25 dated 11.08.2024 in respect of Shri Murtaza Ali Bhopalwala	1
3	Valuation Report vide certification no. 580/2024-25 dated 11.08.2024 in respect of Ms Farida Bhopalwala	1
4	Seizure Memo dated 11.08.2024 in respect of Shri Murtaza Ali Bhopalwala	1
5	Seizure Memo dated 11.08.2024 in respect of Ms. Farida Bhopalwala	1
6	Panchnama dated 11.08.2024 started at place, near Hotel Kanchan Palace, 3rd Floor, Jaypunj Complex, Opp. Shankar Bhuvan, Gandhi Bridge Corner, Shahpur Road, Ahmedabad - 380004 and then at M/s Soni Kartikey Vasantrai, Government Approved Valuer, 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad - 380006	1 to 13
7	Valuation Report vide certificate No. 579/2024-25 dated 11.08.2024 in respect of Ms. Fatema	1
8	Seizure Memo dated 11.08.2024 in respect of Ms. Fatema	1
9	Statement of Shri Murtaza Ali Bhopalwala dated 11-12.08.2024 recorded under Section 108 of the Customs Act, 1962	1 to 9
10	Statement of Ms. Farida Bhopalwala dated 11-12.08.2024 recorded under Section 108 of the Customs Act, 1962	1 to 6
11	Statements of Ms. Fatema dated 11-12.08.2024 recorded under Section 108 of the Customs Act, 1962	1 to 10
12	Statements of Shri Dilmeer Alim Sayyed Pirjade dated 11-12.08.2024 recorded under Section 108 of the Customs Act, 1962	1 to 18
13	Subscriber Data Record (SDR) details of the mobile number +91 7987445349	1 to 2
14	Summons dated 30.09.2024, 14.10.2024 and 11.11.2024 issued to Ms. Nafisa Husain Burhanpurwala	1 to 3
15	Letter dated 17.12.2024 of DRI, Indore Zonal Unit alongwith Incident Report in respect of visit at the residential premises of Ms. Nafisa Husain Burhanpurwala:	1 to 15
16	Letter dated 28.12.2024 received from Sub Postmaster, Indore City-2 Sub Post Office.	1 to 4
17	Statement of Shri Shakir Burhanpurwala dated 29.01.2025 recorded under Section 108 of the Customs Act, 1962	1 to 4
18	Summons dated 30.09.2024 issued to Shri Gauravkumar Himatlal Parihar and Ms. Nikita Gauravkumar Parihar	1 to 2
19	Visit Note in respect of visit at the residential premises of Shri Gauravkumar Parihar and Ms. Nikita Gauravkumar Parihar	1
20	NFSU vide letter Ref No. NFSU/CoEDF/DFL/286/24 dated 22.10.2024	1
21	Excerpts of the Whatsapp chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) and Mobile No. 919893428600 (contact no. saved in mobile phone of Shri Dilmeer as Fatema Jobat) retrieved from the forensic data of mobile phone i.e. Apple I phone 12 of Shri Dilmeer Alim Sayyed Pirjade	1 to 18
22	Excerpts of the Whatsapp chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) and Mobile No. 918719925989 (belongs to Shri Murtaza Ali Bhopalwala, contact no. saved in mobile phone of Shri Dilmeer as B) retrieved from the forensic data of mobile phone i.e. Apple I phone 12 of Shri Dilmeer Alim Sayyed Pirjade	1 to 4
23	Excerpts of the Whatsapp chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) and Mobile No. 919714656786 (belongs to Shri Gauravkumar Himatlal Parihar, contact no. saved in mobile phone of Shri Dilmeer as Gaurav Bhai) retrieved from the forensic data of mobile phone i.e. Apple I phone 12 of Shri Dilmeer Alim Sayyed Pirjade	1 to 9
24	Excerpts of the Whatsapp chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) and Mobile No. 917987445349 (belongs to Ms. Nafisa Husain Burhanpurwala, contact no. saved in mobile phone of Shri Dilmeer as Gaurav Wife Whstp No) retrieved from the forensic data of mobile phone i.e. Apple I phone 12 of Shri Dilmeer Alim Sayyed Pirjade	1 to 35
25	Excerpts of the Whatsapp chat between Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) and Mobile No. 971542637009 (contact no. saved in mobile phone of Shri Dilmeer as Babu Bhai Dubai) retrieved from the forensic data of mobile phone i.e. Apple I phone 12 of Shri Dilmeer Alim Sayyed Pirjade	1 to 69
26	Call log data of Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) with mobile no. +971552393552 (saved in his mobile as Aziz dubai)	1 to 2
27	Copy of boarding passes of Shri Murtaza Ali Bhopalwala and Ms Farida Bhopalwala for their departure from Abu Dhabi (Flight No. 3L 111)	1
28	Call log data of Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) with Shri Murtaza Ali Bhopalwala (Mobile No. 918719925989, contact saved in mobile phone of Shri Dilmeer as B)	1 to 2
29	Copy of boarding pass of Ms. Fatema for her departure from Abu Dhabi (Flight No. EY 284)	1
30	Call log data of Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) with Ms. Fatema (Mobile No. 919893428600, contact no. saved in mobile phone of Shri Dilmeer as Fatema Jobat)	1
31	Call log data of Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) with Ms. Nafisa Husain Burhanpurwala (Mobile No. 917987445349, contact no. saved in mobile phone of Shri Dilmeer as Gaurav Wife Whstp No)	1 to 59
32	Call log data of Shri Dilmeer Alim Sayyed Pirjade (Mobile No. 9579079625) with Shri Gauravkumar Himatlal Parihar (Mobile No. 919714656786, contact no. saved in mobile phone of Shri Dilmeer as Gaurav Bhai)	1 to 5
33	Statements of Ms. Fatema dated 16.12.2024 recorded under Section 108 of the Customs Act, 1962	1 to 38
34	Statements of Shri Dilmeer Alim Sayyed Pirjade dated 20.12.2024 recorded under Section 108 of the Customs Act, 1962	1 to 151
35	Bank account details of Shri Gauravkumar Himatlal Parihar	1 to 9