



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

“सीमा शुल्क भवन,” पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in)

**DIN:20260271MN000031313C**

### **SHOW CAUSE NOTICE**

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

#### **BRIEF FACTS OF THE CASE:**

Intelligence developed by the officers of Air Intelligence Unit (AIU), SVPI Airport, Customs Ahmedabad through passenger profiling of Fly Dubai Flight No. FZ-437 from Dubai to Ahmedabad indicated suspicion of smuggling of contraband by one passenger namely Shri Amir Ali.

**1.1.** Acting upon the said intelligence, the officers of Air Intelligence Unit (AIU), accompanied by independent Panchas identified Shri Amir Ali at the Green Channel area of SVPI Airport by verifying his passport no. S4001271, his boarding pass bearing number 30F, arriving by Fly Dubai Flight No. FZ-437 from Dubai to Ahmedabad, when he attempted to exit through the Green Channel without making any declaration to the Customs Authorities at SVPI Airport, Ahmedabad.

**1.2.** The passenger was carrying one violet-coloured trolley bag having ‘Swiss Rider’ tag and one grey coloured trolley bag. The proceedings relating to personal search of the passenger and examination of his baggage were conducted in presence of the two independent witnesses and the same were recorded under the Panchnama dated 02.09.2025 (**RUD-01**).

**2.** The AIU Officers inquired with the passenger as to whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. As regards the search of the passenger, the Officers asked/ informed the passenger that a search of his baggage as well his personal search was to be carried out and given him an option to carry out the search in presence of a Magistrate or any Gazetted Officer of Customs to which the passenger desired to be searched in presence of a Superintendent of Customs. Before commencing the search, the officers offered themselves to the said passenger for conducting their personal search, which was declined by the said passenger reposing faith in the Officers.

**2.1** Thereafter, in the presence of the panchas, the AIU officers carried out scanning of both trolley bags one by one, in the X-Ray Bag Scanning Machine installed near the Green Channel at Terminal 2 of SVPI Airport, Ahmedabad. On scanning of his grey-coloured trolley bag in the X-ray machine, nothing suspicious was observed. However, upon scanning the violet-coloured trolley bag, suspicious images were detected, which necessitated a thorough examination of the bag. The detailed examination of baggage revealed that some cylindrical shaped metal pieces are concealed in the wheels of the violet-coloured trolley bag of Shri Amir Ali. Thereafter, the AIU officers extracted four (04) cylindrical-shaped solid pieces from the wheels of the violet-coloured

trolley bag, which prima facie appeared to be gold pieces. Subsequently, the AIU officers asked the passenger to walk through the Door Frame Metal Detector (DFMD) machine. Before passing through the said DFMD machine, the said passenger was asked to remove all the metallic objects he was wearing on his body/clothes. Thereafter, the passenger removed metallic objects from his body/clothes such as mobile phone, wallet, etc. The AIU officers then asked him to pass through the DFMD machine. However, no beep sound was heard indicating nothing suspicious was hidden over his body. On being asked by the AIU officers about the reason for concealment of these four cylindrical-shaped metallic pieces in the violet-coloured trolley bag, the passenger informed that these four metal pieces are of gold which he had bought illegally from Dubai and did not declare the same before the Customs authorities at SVPI Airport, Ahmedabad with an intention to evade the applicable customs duty.

**2.2** Thereafter, the officers called one Government-approved Valuer viz. Shri Kartikey Vasantrai Soni and informed him that some suspected gold articles were recovered from the passenger and the exact content and valuation of these gold articles is required to be ascertained. In reply, the Government-approved Valuer informed the officer that testing of these gold articles is possible to be carried out at his workshop. Thereafter, the AIU officers along with the panchas and Shri Amir Ali reached the premises of Govt. approved Valuer situated at 301, Golden Signature, B/h, Ratnam Complex, C.G Road, Ahmedabad-380006, in a Govt vehicle for testing of these gold articles.

**2.3** Thereafter, Mr. Soni Kartikey Vasantrai, Government-approved Valuer informed that the said 04 cylindrical shaped pieces are of gold and the gross weight of these 04 articles is 152.49 grams. He converted the 04 cylindrical shaped pieces of gold into one gold bar weighing 151.91 grams (Net Weight) after melting them in his furnace. The photographs of the same as below:



**2.5** Shri Soni Kartikey Vasantrai vide **Certificate No. 547/2025-26 dated 02.09.2025 (RUD-02)** certified that the gold bar is having purity 999.0/24Kt having Market Value of Rs.16,37,590/- and Tariff Value of Rs.14,64,812/-. The value of the gold bar has been calculated as per the Notification No. 52/2025-Customs (N.T.) dated 29.08.2025 (gold) and Notification No. 36/2025-Customs (N.T.) dated 22.08.2025 (Exchange rate). The details are as below:

Details of Items	Pcs.	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value (Rs)
01 Gold Bar (Derived after melting 04-Cylinder Piece of Gold Extracted from the Wheels of the Violet-Coloured Trolley Bag	01	151.910	999.0 24Kt	1637590	1464812
<b>Total</b>	<b>01</b>	<b>151.910</b>		<b>16,37,590</b>	<b>14,64,812</b>

**SEIZURE OF THE ABOVE GOLD AND PACKING MATERIAL:**

**3.** The above said gold bar weighing 151.910 grams derived from the 04 cylindrical shaped pieces of gold concealed in the wheels of the violet-coloured trolley bag of the passenger was carried by the passenger in a concealed manner and without declaring the same before Customs Authorities with intent to evade the Customs Duty in violation of provisions of Customs Act, 1962. Therefore, the said gold bar was falling under the category of smuggled goods and there was a reasonable belief that the same was liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Accordingly, the said gold weighing 151.910 grams (Net Weight) having purity 999.0/24kt having Market Value of Rs.16,37,590/- and Tariff Value of Rs.14,64,812/- recovered from the passenger was placed under Seizure vide Seizure Memo/Order dated 02.09.2025 (**RUD-03**) issued under the provisions of Section 110(1) of the Customs Act, 1962. The Gold was placed in a transparent plastic box which was sealed and handed over to the Ware House In-charge, SVPI Airport, Customs Ahmedabad vide Ware House Entry No. 7650 dated 02.09.2025.

**3.1** Further, the violet-coloured trolley bag of the passenger used for concealment of the aforesaid gold bar was also seized under the provisions of the Customs Act, 1962 under reasonable belief that they were used for packing and concealment of the said gold recovered from the passenger. The said trolley bag was sealed and handed over to the Ware House In-charge, SVPI Airport, Customs Ahmedabad vide Ware House Entry No. 7650A dated 02.09.2025.

**STATEMENT OF PASSENGER SHRI AMIR ALI:**

**4.** Statement of Shri Amir Ali, S/o Shri Asif Ali, was recorded under Section 108 of the Customs Act, 1962 on 02.09.2025 (**RUD-4**) before the Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, wherein he inter alia stated that he was born on 01.01.1994 and was residing at House No. 88, Chak No. 15, Mohalla Seta Khera, Tehsil Tanda, District Rampur, Uttar Pradesh. He stated that he was 5th class pass, could read, write and understand Hindi well and could also read, write and understand English. He stated that he was engaged in the business of trading of clothes, particularly ladies' suits and burkas, which he used to purchase from Dubai and sell in Delhi.

**4.1** Shri Amir Ali further stated that on 30.08.2025, he travelled to Dubai by Air India flight from IGI International Airport, New Delhi for business purposes. He stated that his elder brother Anas was residing in Dubai and working as a taxi driver, and that he stayed with him at Deira, Dubai. He further stated that he returned to India from Dubai on 02.09.2025 by Fly Dubai Flight No. FZ-437 and arrived at SVPI Airport, Ahmedabad.

**4.2** Shri Amir Ali stated that upon his arrival at SVPI Airport, Ahmedabad on 02.09.2025, he brought two trolley bags and concealed four cylindrical shaped solid pieces of gold of 24 Kt purity, weighing approximately 150 grams, inside the wheels of one violet-coloured trolley bag by affixing the same therein so as to avoid detection by Customs or other enforcement agencies. He admitted that he did not declare the said gold before the Customs authorities and opted for the Green Channel.

**4.3** Shri Amir Ali stated that during the examination of his baggage by officers of Air Intelligence Unit, Customs Ahmedabad, the violet-coloured trolley bag was found suspicious during scanning. He stated that all four wheels of the said trolley bag were removed and the concealed gold was recovered. He admitted that the said gold was illegally imported into India by him without declaration to Customs authorities.

**4.4** Shri Amir Ali further stated that the recovered gold pieces were evaluated by a government approved valuer who melted the four cylindrical gold pieces having gross weight of 152.49 grams and converted the same into a gold bar. As per the **Valuation Certificate No. 547/2025-26 dated 02.09.2025**, the gold bar was purity of 999.0/24Kt with net weight of 151.91 grams and Market Value of Rs. 16,37,590/- and Tariff Value Rs.14,64,812/-. He stated that he had perused the said valuation certificate and signed the same in token of acceptance.

**4.5** Shri Amir Ali further stated that the recovered gold had been purchased by him in Dubai in cash and that no bill or invoice was available with him in respect of the purchase of the said gold.

**4.6** Shri Amir Ali further stated that after seizure of the said gold, the Customs officers seized the violet-coloured trolley bag used for concealment of the smuggled gold and deposited the seized goods in the Customs Warehouse in his presence after due sealing.

**4.7** Shri Amir Ali admitted that he had deliberately opted for the Green Channel with the intention to smuggle the gold into India without declaring the same before Customs authorities and to evade payment of Customs duty.

**4.8** Shri Amir Ali stated that he did not possess any immovable property and did not have any bank account. He further stated that he had perused the Panchnama dated 02.09.2025 and agreed with the contents thereof. He stated that his statement was given voluntarily, without any fear, threat or coercion, and that the same was true and correct.

### **LEGAL PROVISIONS:**

**5.1.** 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.

**5.2.** 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.

**5.3.** In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-2020, 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 specified in the 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 4.41 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:

**5.4** As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 the Central Government may by Order make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.

**5.5** As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 all goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.

**5.6** 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 this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

**5.6.1.1 Para 2.26 (a) of the Foreign Trade Policy 2015-2020:**

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.

**5.6.1.2 Para 4.41 of the Foreign Trade Policy 2015-2020:**

Nominated Agencies: -

(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 MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.

(iii) Notwithstanding any provision relating to import of gold by Nominated Agencies under Foreign Trade Policy (2015-2020), the import of gold by Four Star and Five Star Houses with Nominated Agency Certificate is subjected to actual user condition and are permitted to import gold as input only for the purpose of manufacture and export by themselves during the remaining validity period of the Nominated Agency certificate.

(iv) Reserve Bank of India can authorize any bank as Nominated Agency.

(v) Procedure for import of precious metal by Nominated Agency (other than those authorized by Reserve Bank of India and the Gems & Jewellery units operating under EOU and SEZ schemes) and the monitoring mechanism thereof shall be as per the provisions laid down in Hand Book of Procedures.

(vi) A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold strips as per Reserve Bank of India guidelines.

**5.7.** Condition 41 of Sl. No. 356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger is regulated 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.*

## **5.8 Baggage Rules, 2016-**

**5.8.1.** 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 Jewellery 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".

**5.8.2.** 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, 2015-2020 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.

**5.9.** In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1962, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government vide DGFT's Notification No. 49/2015-2020 dated 5<sup>th</sup> January, 2022 made amendment in import policy conditions of gold in any form Chapter 71 of ITC (HS), 2017, Schedule-1 (Import Policy) as under:

ITC(HS) Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
71061000	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069110	Unwrought: Grains	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069190	Unwrought: Others		Silver dore can be imported by refineries against a license with AU condition.	
71069210	Sheets, plates, strips, tubes and pipes	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069290	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081100	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081200	Other unwrought forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition.	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition.
71081300	Other semi-manufactured forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71189000	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange).

**5.9.1.** As per the said Notification, the expression "Gold in any form" includes *gold in any form above 22 carats* under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

**5.10.** 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, smuggling of the Gold bar totally weighing 151.910 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs.16,37,590/- and Tariff Value of Rs.14,64,812/- recovered from the trolley bag of the passenger Shri Amir Aliis in contravention of the Foreign Trade Policy 2015-20 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, 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.

**5.11.** Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2015-20 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.

**5.12.1.** As per Section 2(3)- "baggage includes unaccompanied baggage but does not include motor vehicles.

**5.12.2** As per Section 2(22) of Customs Act, 1962 definition of 'goods' includes-

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

**5.13** **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.

**5.14.** **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.

**5.15.** 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:

<b>Section 123: Burden of proof in certain cases. –</b>	
(1)	<i>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 –</i>
(a)	<i>In a case where such seizure is made from the possession of any person, -</i>
(i)	<i>on the person from whose possession the goods were seized; and</i>
(ii)	<i>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.</i>
(b)	<i>In any other case, on the person, if any, who claims to be the owner of the goods so seized.</i>
(2)	<i>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.</i>

**5.16.** 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;]*

**5.17.** 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, harbouring, 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,*

**5.18.** Section 119: Confiscation of goods used for concealing smuggled goods:

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

**5.19.** From all the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 carat) was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof is allowed subject to certain conditions are to be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfilment of certain conditions.

### **VIOLATION AND CONTRAVENTION OF THE VARIOUS PROVISIONS:**

**6.1.** From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2016, as amended, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, gold bar totally weighing 151.910 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 16,37,590/- and Tariff Value of Rs. 14,64,812/-, was brought to India as found concealed inside the trolley bag of the passenger Shri Amir Ali. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules and for these reasons alone it cannot be considered as a Bonafide Baggage under the Customs Baggage Rules, 2016.

**6.2.** According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper Officer. In the instant case, the passenger had neither filed any such declaration, nor declared the said gold bar totally weighing 151.910 grams having purity of 24 Kt/999.0 because of mala fide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold totally weighing 151.910 gms having purity of 24 Kt/999.0 recovered from the passenger Shri Amir Ali, was attempted to be smuggled into India with an intention to clear the same without discharging the Customs Duty payable thereon. It, therefore, appears that the said gold totally weighing 151.910grams having purity of 24 Kt/999.0 is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962.

**6.3.** The seized goods, i.e. gold bar totally weighing 151.910 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 16,37,590/- and Tariff Value of Rs. 14,64,812/- recovered from the trolley bag of the passenger Shri Amir Ali has been attempted to be illegally smuggled into India without declaring before the Customs Authorities in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules in as much as no declaration was made under Section 77 of the Customs Act, 1962 in this case. Further, the said gold does not also appear to be allowed to be imported by the passenger keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold was brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962.

**6.4.** In the instant case, one Gold bar totally weighing 151.910 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 16,37,590/- and Tariff Value of Rs. 14,64,812/- recovered from the trolley bag of the passenger Shri Amir Ali had been illegally smuggled into India without declaring before the Customs Authorities in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules. The said gold does not appear to be allowed to import by the passenger and aforesaid persons keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said gold had been brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962.

**6.5.** Also, the passenger, Shri Amir Ali have failed to discharge their onus in terms of the provisions of Section 123 of the Custom Act,1962. These actions render the said gold quantity liable for confiscation and also rendered themselves liable for penal action under the Customs Act, 1962.

**6.6.** Further, the trolley bag used for concealing the above said is believed to be used for concealment is liable to confiscation under Section 119 of the Customs Act, 1962.

#### **ROLE OF SHRI AMIR ALI IN THE ABOVE SMUGGLING OF GOLD:**

**7.1.** From evidences gathered, both oral and documentary, available on records, Shri Amir Ali had attempted to smuggle Gold Bar having purity 999.0/24 Kt., totally weighing 151.910 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 16,37,590/- and Tariff Value of Rs. 14,64,812/- found concealed inside his trolley bag, who had arrived from Dubai to Ahmedabad on 02.09.2025 via Fly Dubai flight no. FZ-437, at Terminal-2 of SVPIA Ahmedabad, with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger had knowingly and intentionally smuggled the said gold, and attempted to exit from the Green Channel of SVPI Airport, Ahmedabad with an intent to clear it illicitly to evade payment of Customs Duty. Therefore, the improperly imported gold by the passenger Shri Amir Ali, by way of concealment in trolley bag and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. Shri Amir Ali has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, as amended.

**7.2.** Shri Amir Ali by not declaring the gold brought by him totally weighing 151.910 gms having purity of 24Kt/999.0, found concealed inside his trolley bag, which included dutiable and prohibited goods to the proper officer of the Customs, contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

**7.3.** Shri Amir Ali deposed in his statement dated 02.09.2025 that he brought two trolley bags and concealed four cylindrical shaped solid pieces of

gold of 24 Kt purity, weighing approximately 150 grams, inside the wheels of one violet coloured trolley bag by affixing the same therein so as to avoid detection by Customs or other enforcement agencies. He admitted that he did not declare the said gold before the Customs authorities and opted for the Green Channel.

**7.4.** Shri Amir Ali further stated that the recovered gold had been purchased by him in Dubai in cash and that no bill or invoice was available with him in respect of the purchase of the said gold.

**7.5.** From above, it appears that the passenger executed this smuggling operation, having prior knowledge of the concealment. The Gold was found concealed in his trolley bag for smuggling of gold. These activities were undertaken by the passenger with full awareness that such acts were illegal, unauthorized, and unsupported by proper documentation.

**7.6.** During the course of interception, the passenger Shri Amir Ali was enquired by the officers of Air Intelligence Unit, Customs Ahmedabad, whether, he wanted to declare any dutiable item before the Custom Authorities, to which he had denied. He did not have proper documents/purchase documents in respect of gold which was attempted to be smuggled. Hence, the passenger Shri Amir Ali appears to be main accused who conspired this smuggling.

**7.7.** The act of concealing the gold in the wheels of trolley bag ingeniously reveals that the act was done to dodge the custom authority which itself suggests the mens-rea on the part of the passenger with a view to smuggled the gold avoided payment of Customs duty. It therefore, appears that the passenger Shri Amir Ali was not inclined to declare the goods viz. gold that he was carrying before the Customs Authorities. Thus, the gold bar recovered from the possession of the passenger Shri Amir Ali, was attempted to be smuggled by him into India illegally without declaration and payment of appropriate Customs duties.

**7.8.** In view of above, the smuggled gold by Shri Amir Ali, in the form gold bars totally weighing 151.910 gms having purity of 24Kt/999.0, found concealed inside his trolley bag, for the purpose of the smuggling/illegal import without declaring it to the Customs with intent to evade the Customs Duty and circumvent the restrictions and prohibitions imposed on the import of such Gold, have been thus rendered liable for confiscation under Section 111(d) and 111(l) read with Section 2 (22), (33), (39) of the Customs Act, 1962. By doing so, Shri Amir Ali has rendered himself liable to penalty under Section 112(a) of Customs Act, 1962.

**7.9.** Further, as per the facts discussed supra, the passenger Shri Amir Ali has concerned himself in the act of smuggling of gold which were recovered from his possession and knowingly violated the various provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., and also did not file the declaration under Section 77 of Customs Act, 1962 with respect to the subject gold with intent to evade the Customs Duty and to circumvent the restrictions and prohibitions imposed on import of subject gold which rendered the above goods liable to confiscation under Section 111(d) and 111(1) of the Customs Act, 1962. Shri Amir Ali was found concerned in carrying, keeping, concealing, illegally importing such gold which he knew are liable to confiscation under section 111 of Customs Act,

1962 and thereby rendered himself liable for penalty under Section 112(b) of Customs Act, 1962.

**7.10.** Shri Amir Ali has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action against him under the Customs Act, 1962.

**7.11.** As narrated above, Shri Amir Ali had not declared the gold before the customs authority and had not provided any legitimate document regarding purchase of the said gold. Further, Shri Amir Ali has also not provided the Bank account details to the customs authority. For these omission and commission on his part, Shri Amir Ali has also rendered himself liable for penalty under Section 117 of Customs Act, 1962.

**8.** In view of the above, it appears that Gold Bar, having purity 999.0/24 Kt., totally weighing 151.910 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs. 16,37,590/- and Tariff Value of Rs. 14,64,812/- found concealed inside the trolley bag of Shri Amir Ali, who had arrived from Fly Dubai flight no. FZ 437 from Dubai to Ahmedabad, at Terminal-2 of SVPI Airport, Ahmedabad, placed under seizure under Panchnama proceedings dated 02.09.2025 and Seizure Memo /Order dated 02.09.2025, are liable for (i) confiscation under the provision of Section 111(d) and 111(l) of the Customs Act, 1962; and the goods used for concealment of subject smuggled gold i.e. the violet-coloured trolley bag is liable for confiscation under Section 119 of the Customs Act, 1962. Further, the passenger Shri Amir Ali was found involved in the smuggling of the said Gold thereby violation of provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., is liable for penalty under the provisions of Section 112 and 117 of the Customs Act, 1962, for the omissions and commissions mentioned herein above.

**9. Now therefore, the Noticee viz. Shri Amir Ali called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:**

- (i) 01 Gold Bar totally weighing 151.910 grams,** having purity of 24 Kt/999.0 and Market Value of Rs.16,37,590/- and Tariff Value of Rs.14,64,812/-, derived after melting 04-Cylinder Piece of Gold Extracted from the Wheels of the Violet-Coloured Trolley Bag of Shri Amir Ali, who arrived from Dubai to Ahmedabad on 02.09.2025 via Fly Dubai Flight No. FZ-437, at Terminal-2 of SVPI Airport, Ahmedabad, placed under Seizure under Panchnama Proceedings dated 02.09.2025 and Seizure Memo Order dated 02.09.2025, should not be confiscated under the provision of Section 111(d) and 111(l) of the Customs Act, 1962;
- (ii) The Violet-Coloured Trolley Bag** used for concealment of the aforesaid gold Seized vide Seizure Memo dated 02.09.2025, should not be confiscated under the provision of Section 119 of the Customs Act, 1962

F. No. VIII/10-71/SVPIA-A/O&amp;A/HQ/2025-26

- (iii) **Penalty should not be imposed** upon him under the provisions of Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.
- (iv) **Penalty should not be imposed** separately upon him under the provisions of Sections 117 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. The Noticee Shri Amir Ali, is further required to state specifically in the written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person in his submission, it would be presumed that he does not desire a personal hearing. The noticee should produce at the time of showing cause, all the evidences which they intend to reply upon in defense.

11. The noticee is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if he does 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 facts and evidences available on record.

12. This show cause notice is issued without prejudice to any other action that may be taken against the notices, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

14. The relied upon documents for the purpose of this notice are listed in Annexure 'A' and copies thereof are enclosed with this notice.

Digitally signed by  
SHREE RAM VISHNOI  
Date: 23-02-2026  
17:05:17  
(Shree Ram Vishnoi)  
(Additional Commissioner)  
Customs, Ahmedabad.

**DIN:20260271MN000031313C**

**F. No. VIII/10-71/SVPIA-A/O&A/HQ/2025-26**

**Date : 23.02.2026**

By Post/ E-mail

To,

Shri Amir Ali,  
R/o- House No. 88, Chak No. 15,  
Mohalla Seta Khera, Tehsil Tanda,  
Dist.-Rampur, Uttar Pradesh-244925

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad
- (ii) The Assistant Commissioner of Customs (AIU), SVPIA, Ahmedabad
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- (iv) Guard File

**Annexure 'A'**

**Documents Relied Upon in the Show Cause Notice to Shri Amir Ali,** holding Indian Passport No. S4001271, Residing at R/o- House No. 88, Chak No. 15, Mohalla Seta Khera, Tehsil Tanda, Dist.- Rampur, Uttar Pradesh-244925 for attempting to smuggle Gold Bar of 999(24Kt) purity having net weight of 151.910 grams:

Sr. No.	Relied Upon Document	Remarks
1	Panchnama drawn on 02.09.2025 at SVP International Airport, Ahmedabad and Travelling documents	Copy enclosed
2	Valuation Certificate dated 02.09.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3	Seizure Memo Order dated 02.09.2025 issued under Section 110(1) & (3) of the Customs Act, 1962	Copy enclosed
4	Statement dated 02.09.2025 of Shri Amir Ali	Copy enclosed

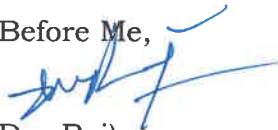
**Panchnama dated 02.09.2025 drawn in the Arrival Hall of Terminal 2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad and premises of the Govt. approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006**


Sr. No	Name & Address of panchas	Age	Occupation
1.	Mahendra Solanki Aadhar Card-696650894092	25 Yrs.	Service
2.	Harshad Parmar, Aadhar No. – 522863031586	21 Yrs.	Service

On being called upon by a person, who introduces himself as Dev Raj, Inspector of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad, we the above named panchas present ourselves at approx 03:30 Hrs of 02.09.2025 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Dev Raj, Inspector introduces us to other officers namely Shri Vikram Meena, Smt. Pushpa Vaghela both Superintendents and Shri Harish Kuri, Inspector. Shri Dev Raj informs, we the panchas, that as per APIS profiling a passenger namely Amir Ali coming from Fly Dubai flight No. FZ 437 from Dubai to Ahmedabad is suspected of carrying contraband/dutiable/prohibited goods duly concealed in his baggage. Shri Dev Raj requests us to remain present as panchas during the course of Panchnama. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.


Thereafter, the officers identified Shri Amir Ali at the Green Channel area of SVPI Airport, Ahmedabad by his passport No. S4001271, his boarding pass bearing Seat No. 30F, coming from Fly Dubai flight No. FZ 437 from Dubai to Ahmedabad. In the presence of we the panchas & AIU Officers ask the passenger, if he is carrying any dutiable/ Restricted/Prohibited goods and has anything to declare to the Customs, to which the passenger denies. The AIU officers inform the passenger that they would be conducting his personal search and detailed examination of his baggage. Before conducting search, the officers

Before Me,

  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad

Panch 1.   
21/9/25

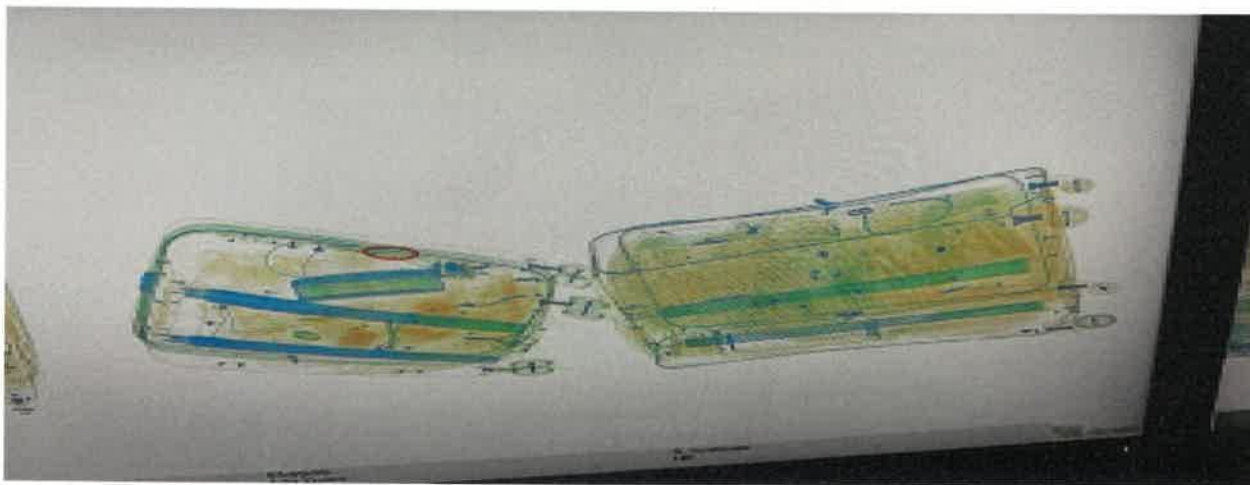
Panch 2.   
PHM.21/9/25

  
(Amir Ali)  
Passenger

offer themselves for their search, but the passenger politely declines the same imposing full faith in the officers. Now, the AIU officers ask the passenger whether he want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give his consent to be searched in front of the Superintendent of Customs.

The officers observe that Shri Amir Ali is carrying 02 Trolley Bags. One violet coloured trolley bag having 'Swiss rider tag and One grey coloured trolley bag having no tag. Thereafter, the officers, in presence of we the panchas carry out scanning of each trolley bag one by one in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad.

While scanning these 02 trolley bags, the officers notice some unusual dark images of cylinder shape in violet coloured trolley bag and nothing suspicious images noticed in grey colour trolley bag. The officers inform us that the image is highly suspicious and thorough checking of the violet coloured trolley bag is required to be conducted. The image is as below:



Thereafter, the officers start extracting out cylindrical shaped metal pieces concealed in the wheels of the violet coloured trolley bag with the help of screw driver and other equipments. The officers in presence of we panchas

Before Me,

*(Signature)*  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad

Panch 1. *SMG*  
*2/4/25*

Panch 2. *PHM 2/4/25*

*Amir Ali*  
(Amir Ali)  
Passenger

extract 04 such cylindrical shaped solid pieces from the wheels of violet coloured trolley bag which prima facie appeared to be of gold.

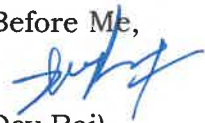
In the meantime, the AIU officers ask Shri Amir Ali to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he is wearing on his body/clothes. Thereafter, the passenger readily removes the metallic substances from his body/clothes such as mobile, wallet etc. and keep it on the tray placed on the table and after that officer asks him to pass through the Door Frame Metal Detector (DFMD) machine and while he passes through the DFMD Machine, no beep sound/alert is generated which suggests that nothing suspicious is hidden over his body.

On being asked about the reason for concealment of such cylindrical shaped metal pieces in all the 04 wheels of the violet coloured trolley bag, the passenger informs that these metal pieces are of gold which he has illegally brought with him from Dubai and did not declare the same before Customs Authorities at SVPI Airport, Ahmedabad with intent to evade the applicable Customs Duty.

The officer then informs we the panchas that in order to confirm the exact content and value of these cylindrical shaped metal pieces extracted from the trolley bag of the passenger, they need to contact one Shri Kartikey Vasantrai Soni, a Government Approved Valuer. Accordingly, the officer telephonically contacted Shri Kartikey Vasantrai Soni and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informs the officer that the testing of the material is possible only at his workshop as the cylindrical pieces of metal are required to be melted. Accordingly, Shri Kartikey Vasantrai Soni informs the address of his workshop.


Thereafter, the officer of AIU along with we the panchas and the passenger as well as the 04 cylindrical shaped pieces of metal leaves the Airport premises in a government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

Before Me,

  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad

Panch 1. SMR  
2/1/25

Panch 2. PHM 2/1/25

  
(Amir Ali)  
Passenger

On reaching the above referred premises, the officer introduces the panchas, as well as the passenger to one person who introduces himself as Shri Kartikey Vasantrai Soni, Government Approved Valuer. Shri Kartikey Vasantrai Soni, then starts the detailed examination of the cylindrical shaped pieces of metal recovered from the violet colour trolley bag of Amir Ali. Thereafter the valuer conducts weighing of these 04 cylindrical shaped pieces of metal. After doing the same, Mr. Kartikey Vasantrai Soni provides detailed primary verification report in the form of Annexure A and informs that the said 04 cylindrical shaped pieces of metal are of gold having gross weight of 152.49 grams.

**The photograph of the same is as under :**



**(04 cylinder pieces of gold)**

Before Me,

*(Signature)*  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad

Panch 1. *S M M*  
*21/8/25*

Panch 2. *P H M* *21/8/25*

*AMIR*  
(Amir Ali)  
Passenger

Thereafter, the Government approved valuer leads us to the furnace, which is located inside his business premises. Mr. Kartikey Vasantrai Soni starts the process of converting the 04 cylindrical shaped pieces of gold concealed in the violet colour trolley bags to derive one gold bar from them.

**The photograph of the same is as under:**



**(One gold bar derived from 04 cylinder pieces of gold)**

For the said purpose, all the said four pieces are put together to be melted in the furnace, and the melted metal is then poured in a bar shaped mould. After cooling the same for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer

Before Me,

*(Signature)*  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad

Panch 1. *SM 5*  
*2/1/25*

Panch 2. *PHM 219125*

*Amir Ali*  
(Amir Ali)  
Passenger

informs that one gold bar weighing 151.91 grams having purity 999.0/24 Kt. is derived from the said 152.49 grams of 04 cylindrical shaped pieces recovered from violet colour trolley bag. After testing the said bar, the Government Approved Valuer confirms that it is pure gold. Shri Kartikey Vasantrai Soni vide certificate no. 547/2025-26 dated 02.09.2025 certifies that the gold bar is having purity 999.0/24kt having tariff value of Rs. 14,64,812/-and Market value of Rs. 16,37,590/-. The value of the gold bar has been calculated as per the Notification No. 52/2025-Customs (N.T.) dated 29.08.2025 (gold) and Notification No. 36/2024-Customs (N.T.) dated 22.08.2025 (Exchange rate).


After the proceedings of the extraction of gold at the workshop, we panchas, AIU officer and the passenger come back to the SVPI Airport in government vehicle along with the extracted gold bar and Valuation Certificate.

Thereafter, in the presence of we the panchas, on scrutiny of the documents of the passenger, officers find that Shri Amir Ali, aged 31 years, holding Indian Passport No. S4001271 issued on 04.09.2018 and his address as per Passport is Ho No 88, Chak No 15, Mohalla Seta Khera, PO Tanda, Rampur, PIN – 244925, Uttar Pradesh, India.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Amir Ali produces the following documents :-

- i) Copy of Passport No. S4001271 issued on 04.09.2018 valid up to 03.09.2028.
- ii) Boarding pass dated 01.09.2025 showing seat no.30F of Fly Dubai Flight No. FZ 437 from Dubai to Ahmedabad of the passenger.

The Customs AIU officer informs that the copies of travelling documents mentioned above are being taken into possession for further investigation and are signed by we the panchas and the passenger. We the panchas as well as the

Before Me,  
  
 (Dev Raj)  
 Inspector, AIU,  
 Customs, Ahmedabad

Panch 1. *smw*  
*2/9/25*

Panch 2. *PHM/21/9/25*

*AMIR*  
 (Amir Ali)  
 Passenger

passenger put our dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

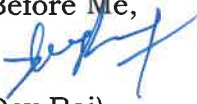
Now, the AIU Officer informs we the panchas as well as the passenger, that they have a reasonable belief that the aforesaid Gold bar of 24Kt. with purity 999.0 of 151.91 grams having tariff value of Rs. 14,64,812/-and Market value of Rs. 16,37,590/- recovered from Shri Amir Ali has been smuggled into India by way of concealment without declaring the same before Customs Authorities at SVPI Airport, Ahmedabad with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the same is liable for confiscation as per the provisions of Customs Act, 1962; hence, the aforesaid Gold is being placed under seizure under the provisions of Customs Act, 1962.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bar of 999.0 purity weighing 151.91 grams recovered from Shri Amir Ali in one transparent plastic box and after placing the packing list on the same, ties it with white plastic thread and seals it with the Customs lac seal. The plastic boxis sealed in such a manner that same cannot be opened without tempering the Customs lac seal.

Further, the AIU officer also places under seizure the said violet colour trolley bag of the passenger from which 04 cylinder piece of gold were recovered, as concealment material. The officers place the packing list on the trolley bags, ties them with white plastic thread and seals them with the Customs lac seal.

We, the above mentioned two panchas, the Customs officer as well as the passenger has put our dated signature on the packing list placed over the seized material as a token of having packed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing one gold bar in the box and the 01 sealed trolley bag, are then handed over to the Ware House Incharge, SVPI Airport, Customs Ahmedabad vide Ware House Entry No. 7650 & 7650A both dated 02.09.2025 respectively.

Before Me,

  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad


Panch 1. *smr*  
*21/9/25*

Panch 2. *PHM 21/9/25*

*AMIR*  
(Amir Ali)  
Passenger

Nothing else is seized or taken over from the passenger except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the Panchnama is true and correct version of the proceedings. After understanding the same and explaining the same to the passenger in the vernacular language we the panchas, the AIU Officer as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at around 10:00 Hrs. on 02.09.2025.

Before Me,

  
(Dev Raj)  
Inspector, AIU,  
Customs, Ahmedabad

Panch 1. *SMA*  
*21/9/25*

Panch 2. *PHM* / *21/9/25*

*RECEIVED*  
*AMIR ALI*  
30

*AMIR*  
(Amir Ali)  
Passenger





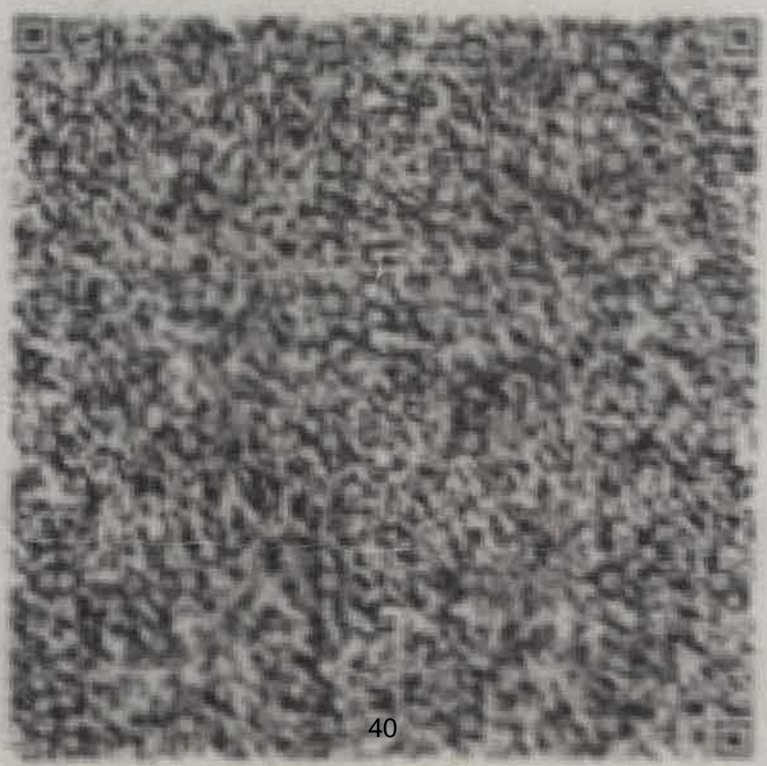
ભારતીય વિમાન યાત્રા સંસ્થા  
Unique Identification Authority of India



સંસ્થા :  
નં. ૫૩/૧૧૫૦૬, 163/A/2, પાલિકા વન-પાલિકા ની સર્કલ,  
મનુભાઈ, મેઘાણી ગાંધી, ભાદા સિવિલ હોસ્પિટલ,  
ગુજરાત - 380016

Address:  
S/O: Manubhai, 163/A/2, trikamlal jammadas  
ni chali, meghaninagar, Ahmedabad City, PO:  
Civil Hospital, DIST: Ahmedabad,  
Gujarat - 380016

*ph.n. 213125*



**5228 6303 1586**  
VID : 9125 3159 6934 6882



1947



help@uidai.gov.in



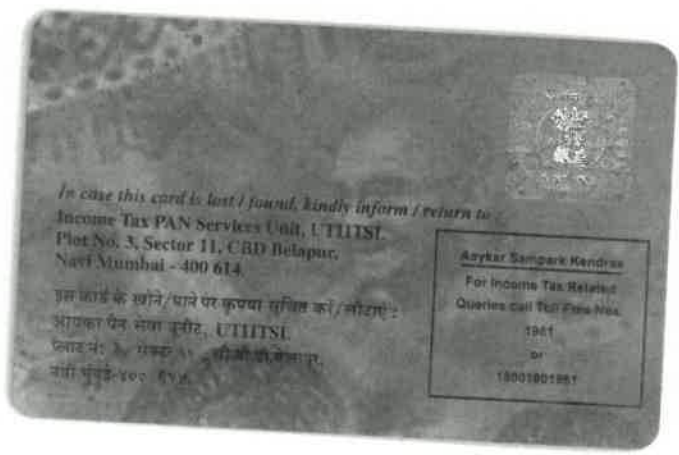
www.uidai.gov.in



5m 5  
2/9/25



AMIR ALI



AMIR  
ALI



flydubai  
BOARDING PASS

**ECONOMY**

ALI/AMIR

flydubai  
**ECONOMY**

ALI/AMIR

AHMEDABAD-AMD

01SEP FZ437

DXB TO AMD  
FZ437 01SEP 2310

Gate	Boarding at	Gate Close	Departure	Seat	Zone
F12	2210	2245	2310	30F	5
Terminal 2					

ZONE	SEAT
5	30F



X3GJRG

X3GJRG

Gate closes 25 minutes before departure

Seq043

Seq043

521812-UMHD 28  
521812  
521812-18

Amir  
Ali



94

10/01/2025

NOIIVAGSSO / [unclear]

Other

Miscellaneous Service

**EMIGRATION CHECK REQUIRED**

पिता / कायदेवाली अधिकारी का नाम / Name of Father / Legal Guardian

ASIF ALI



माता का नाम / Name of Mother

SHAJDA BEGAM

पति का नाम / Name of Spouse

पता / Address

HO NO 88 CHAK NO 15 MOHALLA SETA KHERA PO

TANDA, RAMPUR

PIN: 244925, UTTAR PRADESH, INDIA

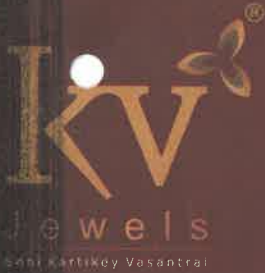
पुराने पासपोर्ट का नं. और वसूली का तिथि को दिनांक / Old Passport No. with Date and Place of Issue

फाइल नं. / File No.

BL01C4066325818

P - 502  
821812  
P.M. 2025

AMIR  
ALI



# SONI KARTIKEY VASANTRAI®

Registered Valuer For Gem, Jewellery  
 Dealer, Manufacturer, Exporter and Importer of Gold & Diamond Jewellery  
 • Government Approved Valuer • Certified Diamond Grader • Certified Gem Stone Identifier

An ISO 9001 Certified Company  
 Reg. No. CAT-VIII/104/2003-2004  
 (Approved by Govt. of India)

## ANNEXURE 'A'

Dated: 02/09/2025

### Detailed Primary Verification Report of Cylindrical Shaped Solid Metal Objects Coated with White Rhodium

To, The Deputy Commissioner / Assistant Commissioner (AIU) SVPI Customs Ahmedabad,

It was informed that the Passenger **Amir Ali** having Passport **S4001271**, residing at HO No. 88, Chak No. 15, Mohalla Seta Khera PO Tanda, Rampur, Uttar Pradesh, India, travelling by Fly Dubai Flight No: FZ 437 Arrived on: 02/09/2025 from Dubai to Ahmedabad, Customs Official Found concealed Cylindrical Shaped Solid Metal Four Objects Coated with White Rhodium from his possession having Gross Weight **152.490** Grams.

On the Basis of above Verification of Cylindrical Shaped Solid Metal Objects Coated with White Rhodium, I Recommended for Testing of the said items.

As per my judgement, these Cylindrical Shaped Solid Metal Objects Coated with White Rhodium are of Gold, So the same Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 02/09/2025. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 02/09/2025



*Kartikey V. Soni* 02/09/25  
 (SONI KARTIKEY VASANTRAI)



# SONI KARTIKEY VASANTRAI®

Registered Valuer For Gem, Jewellery  
 Dealer, Manufacturer, Exporter and Importer of Gold & Diamond Jewellery  
 • Government Approved Valuer • Certified Diamond Grader • Certified Gem Stone Identifier

An ISO 9001 Certified Company  
 Reg. No. CAT-VIII/104/2003-2004  
 (Approved by Govt. of India)

## ANNEXURE 'B'

### **VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM CYLINDRICAL SHAPED SOLID METAL OBJECTS COATED WITH WHITE RHODIUM RECOVERED FROM AMIR ALI AT SVPI AIRPORT, AHMEDABAD ON 02/09/2025.**

\*\*\*\*\*

Certificate No: **547/2025-26**

Dated: 02/09/2025.

This is to certify that I have checked and examined One Piece of Gold Bar weighing **151.910** Grams derived from Cylindrical Shaped Solid Metal Objects Coated with White Rhodium having Gross weight of **152.490** Grams. I confirm and authenticate the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 52/2025-Customs (N.T.) dated 29.08.2025 (gold) and Exchange Rate Notification No.: 36/2024 dated 22.08.2025, the calculation of total market value based on the unit market value of gold @ **107800** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **96426.30** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	151.910	999.0 24Kt	1637590	1464812
	<b>Total</b>	<b>1</b>	<b>151.910</b>		<b>1637590</b>	<b>1464812</b>

Place: Ahmedabad

Date: 02/09/2025



*Kartikey V. Soni*  
 02/09/25  
**(SONI KARTIKEY VASANTRAI)**

Qr: Certificate-No:547-2025-26 Dated:02.09.2025 The Deputy / Assistant Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Amir Ali



OFFICE OF THE ASSISTANT COMMISSIONER OF CUSTOMS  
::AIR INTELLIGENCE UNIT ::  
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT  
AHMEDABAD 38 00 04  
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-43/AIU/A/2025-26

Date: 02.09.2025

**ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962**


In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place **01 Gold Bar weighing 151.910 grams having purity 999.00/24k having market value of Rs. 16,37,590/- and tariff value of Rs. 14,64,812 as on 02.09.2025** smuggled by Shri Amir Ali under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Amir ali in form of aforesaid gold article which were concealed in 01 Trolley Bags of the passenger. The said proceedings were recorded under the Panchnama dated 02.09.2025 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from the passenger is being seized as under:

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	<b>01 Gold Bar</b> (Derived after melting 04 cylinder piece of gold extracted from 01 trolley bag)	1	151.910	999.0 24Kt	1637590	1464812
	<b>Total</b>	<b>1</b>	<b>151.910</b>		<b>16,37,590</b>	<b>14,64,812</b>

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, also order to place the said 03 Trolley Bags under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold items which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 02.09.2025  
Place: SVPI Airport, Ahmedabad

  
(Pushpaben Vaghela)  
Superintendent, Customs(AIU)  
SVPI Air Port, Ahmedabad.

RECEIVED

AMIR AU

P1 smg  
2/9/25

P2 Phm  
12/09/25

**Statement of Shri Amir Ali, Son of Shri Asif Ali, Passport No. S 4001271, Date of Birth: 01.01.1994 (Age: 31 years), R/o- House No. 88, Chak No. 15, Mohalla Seta Khera, Tehsil Tanda, Dist- Rampur, Uttar Pradesh-244925, recorded under Section 108 of the Customs Act, 1962 on 02.09.2025 before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad.**

I, Amir Ali, Son of Shri Asif Ali, Passport No. S4001271, Date of Birth: 01.01.1994 (Age: 31 years), R/o- House No. 88, Chak No. 15, Mohalla Seta Khera, Tehsil Tanda, Dist- Rampur, Uttarpradesh-244925, present myself before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, to tender my true and correct statement today i.e. on 02.09.2025 in response to the Summons dated 02.09.2025 issued to me under Section 108 of the Customs Act, 1962. Before recording my statement, I have been explained the provisions of Section-108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code/BNS. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law or Departmental proceedings. Having understood these facts properly, I tender my statement in question answer form as under:-

**Q.1:- Please state your name, age, address, Passport details, Educational qualification and profession?**


Ans- My name is Amir Ali, Son of Shri Asif Ali, Passport No. S 4001271, Date of Birth: 01.01.1994 (Age: 31 years), R/o- House No. 88, Chak No. 15, Mohalla Seta Khera, Tehsil Tanda, Dist- Rampur, Uttar Pradesh-244925. I am 5<sup>th</sup> class pass from Tanda Madarsa and can read, write and understand Hindi very well and due to my frequent foreign visits, I can read, write and understand English also. My mobile No. is 8218315543. My Aadhar Card no. is 471271258831 and PAN Card no. is DYBPA9888N. I am in the business of trading of clothes specially for ladies suits and Burka which I used to purchase from Dubai and to sell in Delhi.

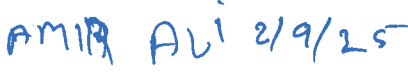
**Q.2:- Please explain about your recent overseas journey, reason of travelling, places visited and persons met?**

Ans- On 30.08.2025, I had travelled to Dubai by Air India flight from IGI International Airport, New Delhi for business purpose. My elder brother Anas is residing in Dubai where he is a taxi driver, I stayed with him in Dera, Dubai and met with him only. I have returned to India from Dubai by Fly Dubai Flight No. FZ437 at SVPI Airport, Ahmedabad on 02.09.2025.

**Q.3:- Please peruse Panchnama dated 02.09.2025 drawn at SVPI Airport, Ahmedabad and offer your comments on the same?**

Before me:-

  
(Pushpa Vaghela)  
Superintendent of Customs (AIU)  
SVPIA, Ahmedabad

  
(Amir Ali)  
(Passport No. S4001271)

Ans- I am shown Panchnama dated 02.09.2025 and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my dated signature on last page of the Panchnama. I state that while I came to India by flight no. FZ 437 and landed at SVPI Airport, Ahmedabad, I brought two trolley bags and in one of them i.e. violet coloured trolley bag, I concealed 04 cylindrical shaped solid pieces of 24 Kt gold having total weight of around 150 gms in four wheels by affixing the gold in all the wheels so that the same cannot be detected by the Customs or any other enforcement agency. I did not declare the same before the Customs authorities. When I crossed the Customs Green Channel, the officers of Air Intelligence Unit, Customs Ahmedabad examined my baggage and they had done scanning of my both the trolley bags. As per the suspicious scanning image of my violet coloured bag, the officers have removed all the four wheels of the said trolley bag and recovered the concealed gold from the same which I have illegally imported to India without declaring the same before Customs Authorities.

After recovery of said gold the same were evaluated by a Government approved Valuer who melted the said gold pieces having gross weight of 152.49 grams and converted the same to a gold bar for which he issued a Certificate bearing no. 547/2025-26 dated 02.09.2025 as per which the purity of said gold bar having net weight of 151.91 grams is 999.0 24 Kt and market value is Rs. 16,37,590/- (Tariff Value Rs. 14,64,812/-) . I have seen and perused the said Certificate bearing no. 547 /2025-26 dated 02.09.2025 issued by the Govt. approved Valuer and put my dated signature thereon in token of having seen and perused the same.

**Q.4:- Who had purchased the aforesaid gold which has been recovered from your baggage during the Panchnama proceeding on 02.09.2025 at SVPI Airport, Ahmedabad? Please provide payment particulars and Bank Account details in respect of purchase of said Gold?**

Ans- The gold which has been recovered from my possession during Panchnama proceedings dated 02.09.2025 was purchased by me from Dubai in cash and no bill for the same is available with me.


**Q.5:- Whether you were engaged in any smuggling activity in the past?**

Ans- No. This was my first attempt of bringing Gold to India. I have never been involved in smuggling in past.

**Q.6:- Please narrate the events taken place on 02.09.2025 at the time of your arrival at Ahmedabad Airport?**

Ans:- On 02.09.2025, my flight FZ 437 landed at SVPI Airport, Ahmedabad at around 03:30hrs. After landing of flight and clearing the immigration process, I crossed the Red Channel and came to the Green Channel of SVPI, Airport where my baggage was thoroughly examined by the Customs Officers by scanning as well as by manual checking. My personal search was also taken in

Before me:-

  
(Pushpa Vaghela)  
Superintendent of Customs (AIU)  
SVPIA, Ahmedabad

AMIR ALI 21/9/25  
(Amir Ali)  
(Passport No. S4001271)

presence of the Gazetted Officer as per my consent. I was having two trolley bags. On examination of one of the trolley bags which is of violet colour under my possession, the Customs Officers found out and recovered 04 cylindrical shaped solid gold pieces. These pieces were extracted one by one using tools and the same were taken to workshop cum office of a Government approved Valuer who examined the said gold pieces in my presence and reported that these pieces are made of Gold. He melted the 04 cylindrical shaped solid gold pieces and derived a gold bar from the same. He also issued a Certificate bearing no. 547 /2025-26 dated 02.09.2025 as per which the purity of said gold having net weight of 151.91 grams is 999.0 24 Kt and market value is Rs. 16,37,590/- (Tariff Value Rs. 14,64,812/-). Thereafter, the AIU officers seized the aforesaid gold items as the same had been smuggled into India by me by way of not declaring the same before Customs Authorities with intent to evade the Customs Duty. The Customs Officers also seized the said violet coloured Trolley bag which was used by me for concealment of the smuggled Gold. The seized goods duly sealed were deposited at Customs Warehouse in my presence.

**Q.7:- Please state specifically why you had opted for Green Channel without declaring the dutiable goods before Customs Authorities?**

Ans: - As I stated above that I wanted to smuggle the gold from Dubai to India without declaring the same before Indian Customs Authorities with intent to evade the Customs Duty. Hence, I did not declare the dutiable goods before Customs Authorities and opted for Green Channel.

**Q.8:- Please provide details of your bank account and immovable properties?**


Ans: - I do not possess any immovable property and Bank Account.

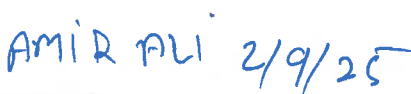
**Q.9:- Do you want to add further?**

Ans:- No Sir.

I have tendered my above statement voluntarily and willingly without any fear, threat, coercion or duress and I have been explained my above statement in Hindi also. The statement has been recorded by typing in English on the computer installed in the Customs (AIU) office as per my say and version and the same is true and correct. In token of the correctness of my above statement, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon.

Before me:-


  
(Pushpa Vaghela)  
Superintendent of Customs (AIU)  
SVPIA, Ahmedabad

  
(Amir Ali)  
(Passport No. S4001271)

**DIN-20250971MN000000A33D**

**Notice Under Section 102 of The Customs Act 1962**

Whereas, you Shri Amir Ali, having Passport No. S4001271 arrived at Ahmedabad on 02.09.2025 by Fly Dubai Flight No. FZ 437 from Dubai to Ahmedabad. The examination of your baggage and your personal search is to be conducted, if you so desire the same can be conducted before a Magistrate or a Gazetted officer of the Customs.

  
**(Pushpa Vaghela)**  
Superintendent,  
AIU,SVPIA,  
Ahmedabad

I have no objection if my personal and baggage search is conducted in the presence of a Gazetted officer of the Customs.

(Amir Ali)

AMIR