



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

SHOW CAUSE NOTICE

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

Shri Mohd. Faisal, (hereinafter referred to as the said “passenger/ Noticee”), residing at H. No. 83, Chak No 15, Mohalla Senta Khera, Tanda, Rampur, Bareilly, Uttar Pradesh-245925, holding an Indian Passport Number No. S8075396, arrived from Abu Dhabi to Ahmedabad by (Seat No: 9A) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling one passenger who arrived by Air Arabia Airways Flight No. 3L 111 from Abu Dhabi to Ahmedabad arrived at SVPI Airport, Ahmedabad on 24.09.2023 and on suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 24.09.2023 (**RUD-01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggages.

2. The AIU Officers informed the Panchas that on the basis of the passenger profiling, one passenger Shri Mohd. Faisal who arrived by the Air Arabia Airways Flight No. 3L 111 came from Abu Dhabi at terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about his identity by the AIU officers, the passenger identified himself as under and further, on being asked he informed that he travelled by Air Arabia Airways Flight No. 3L 111 and arrived at Ahmedabad on 24.09.2023 from Abu Dhabi and shown his Boarding Pass bearing Seat No. 9A as shown against his name and he carried bags as detailed below in the table :-

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Seat No. as mentioned in Boarding Pass
01	Shri Mohd. Faisal	S8075396	9A

2.1 The AIU Officers asked the passenger in the presence of the panchas, if he had anything to declare to Customs, in reply to which he denied.

2.2 The AIU officers, in presence of the panchas, offered their personal search to the passenger but he denied and said that he had full trust on the AIU officers. Then, the AIU officers asked the passenger whether he wants his baggage to be checked in front of Executive Magistrate or Superintendent of Customs, a Gazetted Officer, in reply to which the said passenger gave his consent that his baggage may be searched in front of the Superintendent of Customs.

2.3 The AIU officers again asked the above said passenger whether he had anything dutiable to declare to the Customs Authorities, to which the said passenger denied again. The AIU officers asked the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/ clothes. The passenger readily removed all the metallic objects such as mobile, watch etc. and keep in a plastic tray and passed through the DFMD. The AIU Officers in presence of Panchas, scanned the baggage of the passenger in X-ray Baggage Scanning Machine placed opposite Belt No. 2 at the arrival hall of Terminal-2, SVPIA, Ahmedabad and found some suspicious or dutiable goods in the check-in a trolley bag of the passenger.

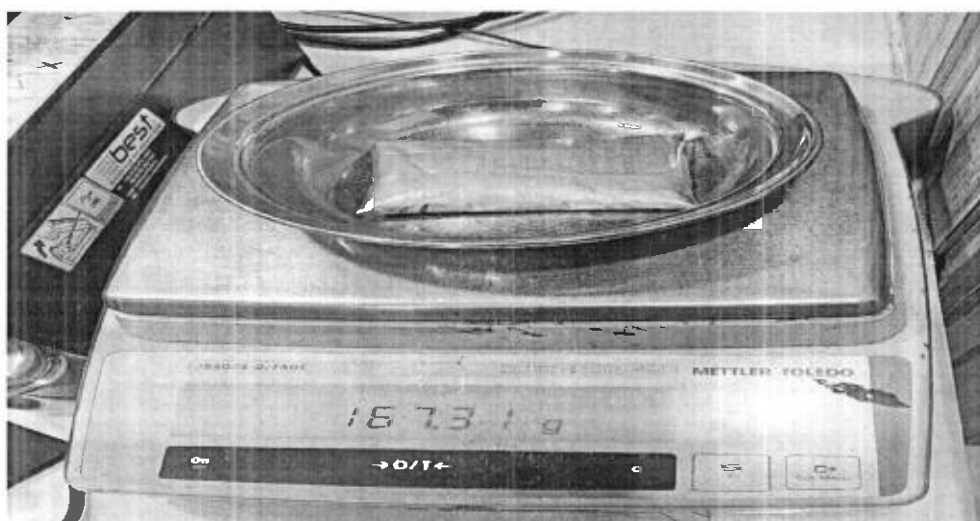
2.4 The AIU Officers thoroughly checked all the items of the baggage of the passenger, and they once again asked the passenger, if he had anything dutiable which required to be declared to the Customs to which the said passenger once again denied. Thereafter, the AIU officers informed the Panchas that they have doubt that the said passenger carried some high value dutiable goods by way of concealment inside the trolley bag. Hence, during the continuous and meticulous verification/ scan of suspicious trolley bag, the AIU officers found some suspicious articles which were hidden inside the trolley bag. On scanning of the said trolley bag, one Solid Substance of cylindrical shape of gold bar and one pouch of semi-solid substance

consisting of gold and chemical mix concealed in the trolley bag was recovered.

2.5 Thereafter, the AIU officers in presence of the panchas called the Government Approved Valuer and informed him that one Solid Substance of cylindrical shape of gold bar and one pouch of semi-solid substance consisting of gold and chemical mix concealed in the trolley bag were recovered from the passenger and hence, requested him to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU Officers that the testing of the said material is only possible at his workshop as the said gold have to be converted into gold bar by melting it and also informed the address of his workshop.

2.6 Thereafter, the AIU Officers, the Panchas along with the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the above referred premises, the AIU officer introduced the Panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighment together of the said recovered gold i.e. one Solid Substance of cylindrical shape of gold bar and one pouch of semi-solid substance consisting of gold and chemical mix concealed in luggage of the passenger, Shri Kartikey Vasantrai Soni informed that the total gross weighment found is 284.900 grams in respect of all the gold items recovered from Shri Mohd Faisal.

2.7 The AIU officer took the photograph of the said recovered 1 Gold bar net weight of 284.900 derived from the Solid Substance of cylindrical shape of gold bar and one pouch of semi-solid substance consisting of gold and chemical mix concealed in his possession, as under:



2.8 Thereafter, Shri Kartikey Vasantrai Soni led the Officers, Panchas and the passenger to the furnace, which is nearby in his premises. Then, Shri Kartikey Vasantrai Soni started the process of converting the into gold bar. The above said items were put into the furnace together and after some time the substance in liquid state taken out of furnace, and poured into a mould and after cooling for some time, it became golden coloured solid metal in form of one gold bar. After completion of the procedure, Government Approved Valuer took the

weight of the said golden coloured 1 bar, derived from those gold items, in presence of Officers, Panchas, and the passenger, as under:

Sr. No.	Passenger Name	Gross weight	Net Weight
1	Shri Mohd Faisal	284.900	254.950

2.9 Thereafter, the Government Approved Valuer, in presence of AIU Officers, Panchas, and the passenger tested and valuation of the said bars. After test and valuation, the Govt. Approved Valuer confirmed and summarized that the gold bar is weighing 254.950 grams of 24 Kt. gold having purity 999.0 having tariff value of Rs.13,11,427/- and market value of Rs.15,56,470/-. The value of the said gold bar has been calculated as per the Notification No. 67/2023-Customs (N.T.) dated 15.09.2023 (gold) and Notification No. 68/2023-Customs (N.T.) dated 21.09.2023 (exchange rate). He submitted his valuation report to the AIU Officer and the Officers took the same as on record and the Panchas and the said passenger put their dated signature on the said valuation report.

2.11 The details of the Valuation of the said gold bar are tabulated in below table:

Sl. No.	Name of the Passenger	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Shri Mohd Faisal	Gold Bar	1	254.950	999.0 24KT	15,56,470/-	13,11,427/-

2.12 The AIU officer took the photograph of the said gold bar, as under:



2.13 The proceedings of the conversion of gold items into gold bar at the workshop completed, the Officers, Panchas and the passenger came back to the Airport along with the extracted gold bar on 24.09.2023. Thereafter, on being asked by the AIU officers, in the presence of the Panchas, the passenger produced the identity proof documents which have verified and confirmed by the AIU Officers. The panchas and the passenger put their dated signatures on the copies of the documents as token of having seen and agreed to the same by way of passenger's manifest.

2.14 The AIU Officers informed the Panchas as well as the passenger that the gold bar of 24 Kt. gold having purity 999.0 weight, Market Value & Tariff value as mentioned in the above-mentioned Table, derived from gold items recovered from the above said passenger attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers informed that they have reasonable belief that the above said Gold is being attempted to be smuggled by Shri Mohd Faisal, liable for confiscation as per the provisions of the Customs Act, 1962; hence, the said one gold bar with a net weight of 254.950 derived from the Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix ('the said gold items' for short) concealed in his possession have been placed under seizure, vide Seizure Memo issued from F. No. VIII/10-120/AIU/B/ 2023-24 dated 24.09.2023, under Section 110(1) & (3) of the Customs Act, 1962.

15. The AIU officer, then, in presence of the Panchas and the passenger namely Shri Mohd Faisal, placed the 24 Kt. gold having purity 999.0 with a weightment of 254.950 grams recovered from Shri Mohd Faisal derived from the Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix concealed in his possession and after placing the packing list on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal. The AIU Officers, Panchas and the passenger put dated signature on the packing list placed over the

box as a token of having packed and sealed. The said one sealed pouch of semi-solid substance consisting of gold and chemical mix were handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5017 dated 24.09.2023.

3. A Statement of Shri Mohd Faisal, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 24.09.2023, wherein he inter-alia stated that -

- (i) His name, age and address stated above is true and correct. He is involved in profession of accounting.
- (ii) He lives with his family including, father, mother. His father is involved in trading business of rice in the local market of Rampur.
- (iii) He has studied up to 12th standard. His monthly income is approx. Rs.15,000/-.
- (iv) He has frequently visited Dubai and other places outside India during the last one year. This time he went to Dubai on 22.09.2023. In Dubai he stays in the hotel room which was booked by himself at Dehra, Dubai. He had to come back to India on 24.09.2023. His return ticket from Abu Dhabhi to Ahmedabad also booked by himself.
- (v) Nobody gave me these gold items concealed in my possession. This is imported by me illegally with best of my knowledge in my possession.
- (vi) Yes, he knows bringing of gold or handing and taking over of the gold in an illegal way is an offense.
- (vii) He stated that he never indulged in any smuggling activity in the past. This is the first time he has carried one solid substance of cylindrical shaped gold bar and one pouch of semi-solid substance consisting of gold and chemical mix in my possession.
- (viii) On arrival at SVPI Airport at Ahmedabad at about 05:30 AM on 24.09.2023, he was intercepted by AIU Officers when he tried to exit through green channel with one hand bag and one trolley bag. During by personal search and interrogation by the AIU Officers, he confessed that he has hidden gold items having gross weight 284.900 grams. The said gold items were taken by the officers to the govt. approved Valuer, who in my presence tested and reported that the gold bar recovered from the concealed gold items is having weight 254.95 grams, having tariff value of Rs.13,11,427/- and market value of Rs.15,56,470/-. The

said gold bar was seized by the officers under Panchnama dated 24.09.2023 under the provision of the Customs Act, 1962. He stated that he has been present during the entire course of the Panchnama dated 24.09.2023 and he confirmed the events narrated in the said Panchnama drawn on 24.09.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, he put his dated signature on the said Panchnama.

- (ix) He stated that he is aware that smuggling of gold without payment of customs duty is an offence. Since, he was aware of the concealment of the gold items inside his trolley bag but he did not make any declarations in this regard. He confirmed the Recovery of 254.95 grams of Gold having purity 999.0/24 KT valued at Rs.15,56,470/- (Market Value) and Rs.13,11,427/- (Tariff Value) of the said one gold bar recovered from him which is hidden inside my trolley bag by me under the Panchnama dated 24.09.2023. He opted for green channel so that he can attempt to smuggle the gold without paying customs duty.
- (x) After reaching in Ahmedabad on 24.09.2023, he was not going to hand over these items to anyone else because these all are brought by him and for him.

4. The above said gold bar with a net weight of **254.950** grams having purity of 999.0/24 Kt. having tariff value of **Rs.13,11,427/-** (Rupees Thirteen Lakhs Eleven Thousand Four Hundred Twenty Seven Only) and market value of **Rs.15,56,470/-** (Rupees Fifteen Lakhs Fifty Six Thousand Four Hundred Seventy Only) recovered from the said passenger who carried One Gold Bar with a net weight of 254.950 grams derived from the Solid Substance of cylindrical shape of gold bar alongwith one pouch of semi-solid substance consisting of gold and chemical mix, concealed in his possession inside his trolley bags, which were attempted to be smuggled into India with an intent to evade payment of Customs duty which was clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 254.950 Grams which were attempted to be smuggled by Shri Mohd Faisal, are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 254.950 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 12.09.2023, issued from F. No. VIII/10-120/ AIU/B/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 03**).

5. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

I) Section 2 - Definitions.—*In this Act, unless the context otherwise requires,—*

(22) "goods" includes—

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

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

II) Section 11A – Definitions -*In this Chapter, unless the context otherwise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

III) "Section 77 – Declaration by owner of baggage.—*The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."*

IV) "Section 110 – Seizure of goods, documents and things.— (1) *If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"*

V) "Section 111 – Confiscation of improperly imported goods, etc.—*The following goods brought from a place outside India shall be liable to confiscation:-*

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the

permission of the proper officer or contrary to the terms of such permission;

- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"*

VI) "Section 119 – Confiscation of goods used for concealing smuggled goods–Any goods used for concealing smuggled goods shall also be liable to confiscation."

VII) "Section 112 – Penalty for improper importation of goods, etc.– Any person, -

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111,*
shall be liable to penalty.

B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;

I) "Section 3(2) - The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology."

II) "Section 3(3) - All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."

III) "Section 11(1) - No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - All passengers who come to India and having anything to declare or are carrying dutiable

or prohibited goods shall declare their accompanied baggage in the prescribed form.

Contravention and violation of laws:

6. It therefore appears that:

(a) The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 254.950 Grams having purity 999.0/24 Kt., One Gold Bar with a net weight of 254.950 derived from the Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix concealed in his possession inside his trolley bags, involving tariff value of Rs.13,11,427/- (Rupees Thirteen Lakhs Eleven Thousand Four Hundred Twenty Seven Only) and market value of Rs.15,56,470/- (Rupees Fifteen Lakhs Fifty Six Thousand Four Hundred Seventy Only) not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported 254.950 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment derived from the Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix inside his trolley bags, without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

(b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the

provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.

- (c)** The improperly imported gold bar by the passenger, Shri Mohd Faisal, who carried the said gold with a net weight of 254.95 derived from the Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix, inside his trolley bags, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (d)** Shri Mohd Faisal, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e)** As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 254.950 Grams having purity 999.0/24 Kt. and having tariff value of Rs.13,11,427/- and market value of Rs.15,56,470/-, which was concealed in the form of Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix, by the passenger inside the trolley bag, totally weighing 254.950 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Mohd Faisal.

6. Now, therefore, Shri Mohd Faisal, residing at H. No. 83, Chak No 15, Mohalla Senta Khera, Tanda, Rampur, Bareilly, Uttar Pradesh-245925, holding an Indian Passport Number No. S8075396, is hereby called upon to show cause in writing to the Additional 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) One Gold Bar weighing **254.950** Grams having purity 999.0/24 Kt. and having tariff value of **Rs.13,11,427/-** (Rupees Thirteen Lakhs Eleven Thousand Four Hundred Twenty Seven Only) and market value of **Rs.15,56,470/-** (Rupees Fifteen Lakhs Fifty Six Thousand Four Hundred Seventy Only), which was concealed in the form of Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix, inside the trolley bags, was placed under seizure under Panchnama proceedings dated 24.09.2023 and Seizure Memo Order dated 24.09.2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) The packing materials which was used to import the said 1 gold bar, weighing 254.950 which was concealed in the form of Solid Substance of cylindrical shape of gold bar along with one pouch of semi-solid substance consisting of gold and chemical mix, which were also seized under Seizure memo order dated 24.09.2023, should not be confiscated under Section 119 of the Customs Act, 1962 and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

7. Shri Mohd Faisal, is further required to state specifically in the written reply as to whether he wishes 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. He should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

8. Shri Mohd. Faisal, 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 anyone 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.

9. This show cause notice is issued without prejudice to any other action that may be taken against him, 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.

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

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



(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-179/SVPIA-B/O&A/HQ/2023-24
DIN: 20240271MN0000010036

Date : 05.02.2024

BY SPEED POST:

To,
Shri Mohd. Faisal,
H.No.83, Chak No.15, Mohalla Senta Khera,
Tanda, Rampur, Bareilly,
Uttar Pradesh-245925, India.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to show cause bearing F. No. VIII/10-179/SVPIA-B/O&A/HQ/2023-24 dated 05.02.2024, issued to Shri Mohd Faisal, holding Indian Passport No. S8075396.

Sr. No.	Document	Remarks
1	Panchnama drawn on 24.09.2023 at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate dated 24.09.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 24.09.2023 of Shri Mohd Faisal.	Copy enclosed
4.	Seizure memo Order dated 24.09.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**PANCHNAMA DATED 24.09.2023 DRAWN IN THE ARRIVAL HALL OF
TERMINAL 2 OF SVPI AIRPORT, AHMEDABAD**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Maitri, 89/B, Opp Old CG School, Sardar Nagar, Hansol, Ahmedabad, Gujarat	18	Service
2.	Shalu Singh Chauhan, 40, Camp Sadar Bajar, Shahi Baug, Ahmedabad, Gujarat	22	Service

We the above named panchas are called by a person at around 05:50 AM of today i.e. on 24.09.2023, who introduces himself as Ajeet Mahawar, Inspector of Customs, Air Intelligence Unit (AIU), SVP International Airport, along with Sumit Kumar, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport and Rekha B. Nainvale, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport Ahmedabad by showing his identity card and request us to remain present as panchas during the course of interception of passenger and baggage search proceedings of one passenger, that he and his other colleagues are going to conduct based on specific information. Further, the AIU officer also introduces other officers namely Himanshu Garg, Deputy Commissioner of Customs, Air Intelligence Unit, SVP International Airport, Ahmedabad.

Now, the AIU officer informs us that on the basis of specific information and suspicious movements, a male passenger suspected to be carrying high value dutiable goods and other dutiable goods and therefore a thorough search of all the baggage of the passenger as well as his personal search is required to be carried out and we are requested to be present as independent panchas during the entire proceedings. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Now, the AIU Officer informs us that on the basis of passenger profiling one passenger who is arriving by the Air Arabia flight no 3L 111 which was coming from Abu Dhabi to Ahmedabad at terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about his identity by the AIU officers, the passenger identify himself as under and further, on being asked they inform that he has travelled by Air Arabia flight no 3L 111 and arrived at Ahmedabad at 05:30 Hrs. on 24.09.2023 from Abu Dhabi and shows his Boarding Pass bearing seat No. 9A as shown against his name and they are carrying bags as detailed in the table below:

Sr. No.	Name of the Passenger	Indian Passport No.(Identity Proof)	Seat No. as mentioned in Boarding Pass	Details of baggage	
1	Mohd Faisal	S8075396	9A	One hand Bag and one trolley Bag	

Before me,

(Signature)
(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

(Mohd Faisal)

(Signature)
24/09/23

Panch No.1:

(Signature)
24/9/23

Panch No.2:

(Signature)
24/9/23

In the presence of we the panchas, the AIU Officer asks the passengers, if they are having anything to declare to Customs, in reply to which he denies.

The AIU officers offer their personal search to the passengers but he denies saying that they are having full trust on the AIU officers. Now, the AIU officers ask the passenger whether they want his baggage to be checked in front of executive magistrate or Superintendent of Customs gazetted officer, in reply to which the said passenger give his consent for his baggage may be searched in front of the Superintendent of Customs.

Now, the AIU officers again ask all the above said passenger whether he has anything dutiable to declare to the customs authorities, to which the said passenger denies again. Now, the AIU officers ask the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from her body/clothes. The passengers readily remove all the metallic objects such as mobile, watch etc. and keep in a plastic tray and pass through the DFMD then a beep sound occurs in the DFMD. Now, in presence of we the panchas, the AIU Officers scans the baggages of the passengers in X-ray Bag Scanning Machine placed opposite belt no. 2 at the arrival hall of Terminal-2, SVPIA, Ahmedabad. Nothing suspicious or dutiable goods are observed by the AIU officers in the check in baggage of the passengers.

The AIU Officers thoroughly check all items of the baggage of the passengers. Now, the AIU officers ask the passenger again if he is having anything dutiable which is required to be declared to the Customs to which the said passengers once again denies. Thereafter, the AIU officers inform we, the panchas that they have doubt that the said passenger is carrying some high value dutiable goods by way of concealing in his possession. Hence during the continuous and meticulous interrogation, the AIU officers found some suspicious articles of gold such as one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix.

Now, the officers of AIU, in presence of we, the panchas, checked the suspicious articles of gold mentioned above we, the panchas see that there are one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix. The details of the goods recovered from his possession are mentioned against his names:

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Goods recovered from his personal frisking	Details of goods found in her check-in baggage	Total quantity of Gold
1	Mohd Faisal	S8075396	one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix	NIL	

Before me,

(Ajeet Mahawar)
Inspector (AIU) Customs

(Mohd Faisal)

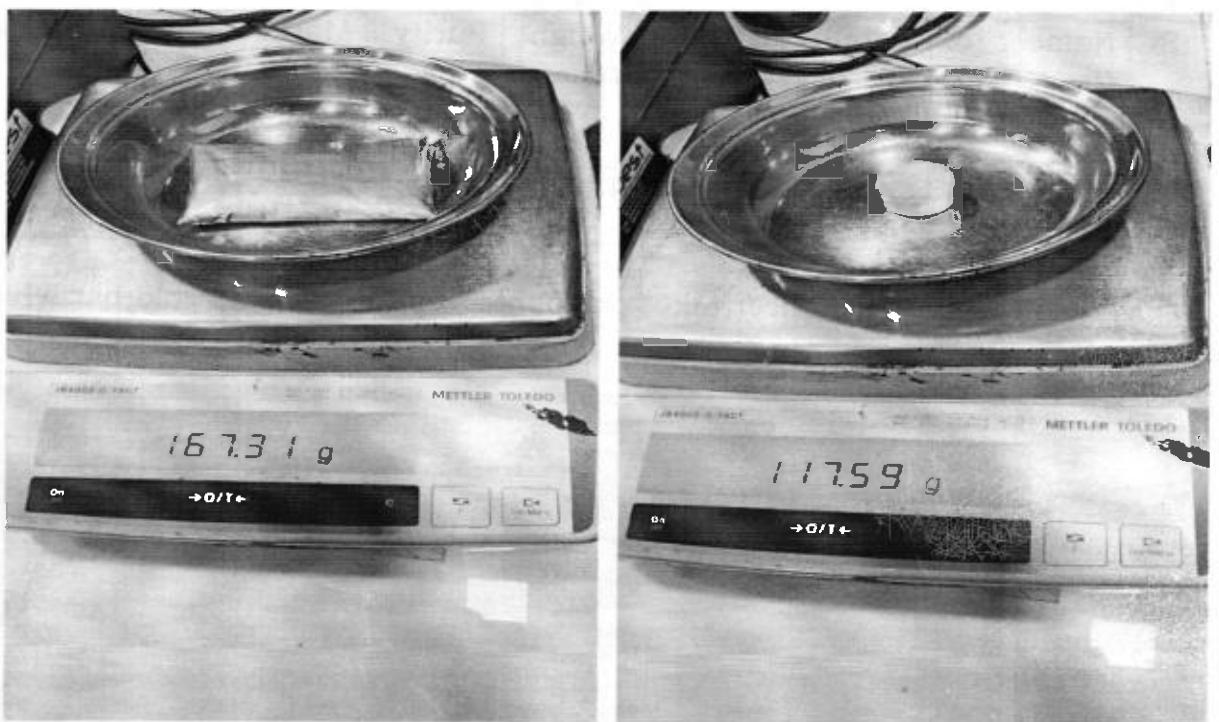
Panch No. 2: Shaky
24/9/23

Thereafter, the AIU officer call the Government Approved Valuer and informs him that one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix have been recovered from one passenger and the passenger and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as the one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix have to be converted into gold bar by melting it and also informs the address of his workshop.

Thereafter, at around 8.30 Hrs. we the panchas along with the passenger and the officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing small gold, Shri Kartikey Vasantrai Soni informs that one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix) recovered from Mohd Faisal.

Now the AIU officer takes the photograph of the said one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix, which is as under:



Thereafter, he leads us to the furnace, which is nearby in his premise. Here, Shri Kartikey Vasantrai Soni starts the process of converting the one gold bar from one solid substance cylindrical shaped gold bar and one pouch of semi-

Before me,

Ajeet Mahawar
 (Ajeet Mahawar)
 Inspector (AIU), Customs,
 SVPI Airport, Ahmedabad

(Mohd Faisal)

Mohd Faisal

Panch No. 1:

Mohd
 24/9/23

Panch No. 2:

Shah
 24/9/23

solid substance of gold and chemical mix from Mohd Faisal. The one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix are put into the furnace separately and upon heating the said gold articles, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of one gold bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured 1 bar which are derived from gold items, in presence of we panchas, the Officers and the passengers, which comes to as below:

Sr. No.	Passenger Name	Gross weight	Net Weight
1	Mohd Faisal	284.90 grams	254.95 grams

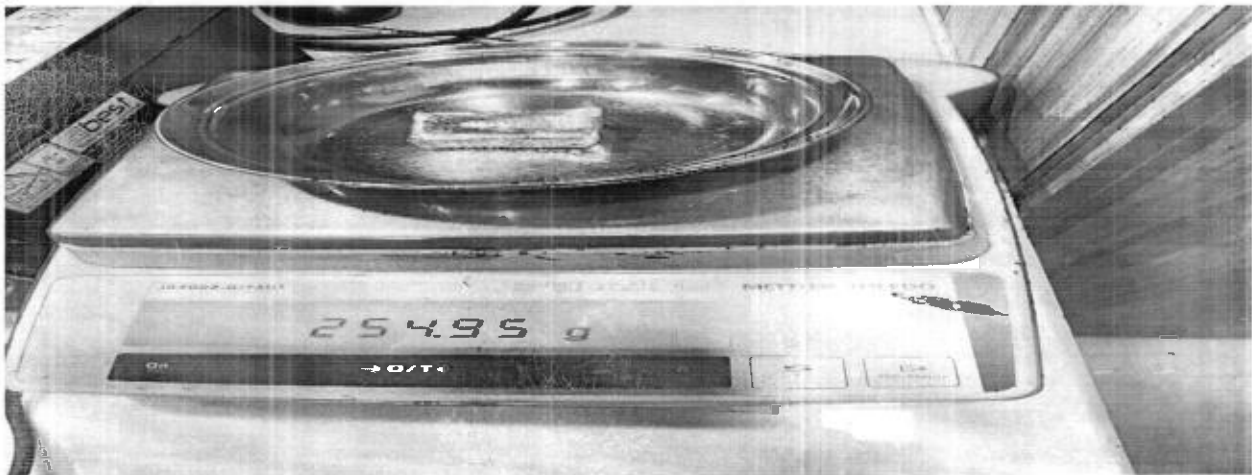
Now, the Government Approved Valuer, in presence of we panchas, the passengers and the Officers starts testing and valuation of the said bar. After testing and valuation, the Govt. Approved Valuer confirms that it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0. The value of the gold bar has been calculated as per the Notification No. 67/2023-Customs (N.T.) dated 15.09.2023 (gold) and Notification No. 68/2023-Customs (N.T.) dated 21.09.2023 (exchange rate). He submits his valuation report to the AIU Officer which is in Annexure-A and Annexure-B. We, the above panchas and the said passengers put our dated signature on the said valuation report.

The details of the Valuation of the said gold bar is tabulated in below table:

Table-A

Sl. No.	Name of the Passenger	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Mohd Faisal	Gold Bar	1	254.950	24 Kt	15,56,470/-	13,11,427/-

Now the AIU officer takes the photograph of the said gold bar which is as under:



Now, as the proceedings of the conversion of gold items into gold bar at the workshop completed, we panchas, the Officers and the passengers come

Before me,

Ajeet Mahawar
(Ajeet Mahawar)

Mohd Faisal
(Mohd Faisal)

P2 - *24/9/23*
Panch No.1: *24/9/23*

back to the Airport along with the extracted gold bar at 11:30 hours on 24.09.2023.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger produces the identity proof documents which are confirmed and verified by the AIU officers.

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

Now, the AIU Officers inform us the panchas as well as the passenger that the gold bar of 24 Kt. gold having purity 999.0 weight, Market Value & Tariff value as mentioned in Table-A derived from gold wires recovered from the above said passenger are attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers inform that they have reasonable belief that the above said Gold is being attempted to be smuggled by Mohd Faisal, is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said 01 gold bars, is being placed under seizure.

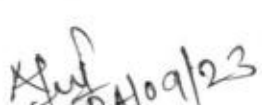
The AIU officer, then, in presence of we the panchas and in the presence of the said passenger namely Mohd Faisal, places the 24 Kt. gold having purity 999.0 weighing 254.95 grams derived from the one solid substance cylindrical shaped gold bar and one pouch of semi-solid substance of gold and chemical mix, into one transparent plastic boxes and after placing the packing list on the same, ties them with white thread and seals them with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officers as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger Mohd Faisal. The said sealed transparent plastic container containing 01 gold bar is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5017 dated 24.09.2023.

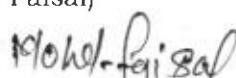
The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passenger Mohd Faisal.

Nothing else is seized or taken over from the passenger Mohd Faisal except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers 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 find the Panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passengers in the vernacular language, we 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 11:00 hrs on 24.09.2023.

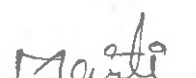
Before me,


(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

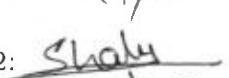
(Mohd Faisal)


24/09/23

Panch No. 1:


24/9/23

Panch No. 2:


24/9/23

ANNEXURE 'A'

Dated: 24/09/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mohd Faisal** Passport No. **S8075396**, residing at H No.83, Chak No.15, Hohalla, Senta Khera, Tanda, Rampur, Uttar Pradesh, India, travelling by Air Arabia, Flight No: 3L 111 Arrived on: 24/09/2023 from Abu Dhabi to Ahmedabad, Customs Official Found Suspicious One Transparent Plastic Pouch Covered with Gray Tape containing some paste material from his possession having Weight **167.310 Grams** & Cylindrical shape Gold Bar Covered with Yellow Plastic Tape in side Bottle cap from his possession having Weight **117.590 Grams**

On the Basis of above Verification of Semi Solid Substance, I Recommended for Testing of the said Substance.

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So the same Substance 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: 24/09/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 24/09/2023



Kartikey Vasantrai
24/09/23
(SONI KARTIKEY VASANTRAI)

P1 *raati*
24/9/23

Mohd Faisal

P2 *shahy*
24/9/23

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE & CYLINDRICAL SHAPE GOLD BAR RECOVERED FROM MOHD FAISAL AT SVPI AIRPORT, AHMEDABAD ON 24/09/2023.

Certificate No: 615/2023-24

Dated: 24/09/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **254.950 Grams** derived from semi solid substance consisting of Gold & Chemical mix & Cylindrical shape Gold Bar Covered with Yellow Plastic Tape having Gross weight is **284.900 Grams (167.310 Grams with Four Transparent Plastic Pouch Covered with Gray Tape + 117.590 Grams Cylindrical shape Gold Bar Covered with Yellow Plastic Tape)** I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 67/2023- Customs (N.T.) dated 15.09.2023 (gold) and Notification No. 68/2023- Customs (N.T.) dated 21.09.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **61050** 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 @ **51438.60 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	254.950	999.0 24Kt	1556470	1311427
	Total	1	254.950		1556470	1311427

Place: Ahmedabad

Date: 24/09/2023



K. Vasantrai
24/09/23
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:615-2023-24 Dated:24.09.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mohd Faisal

Mohd Faisal

P1 Mani
24/9/23
P2 Shah
24/9/23

Statement of Mr. Mohd Faisal, (Mobile No. +919720974010, aged 23 years (DOB 13.10.2000), holding an Indian Passport Number No. S8075396, residing at H. No. 83, Chak No 15, Mohalla Senta Khera, Tanda, Rampur, Bareilly, Uttar Pradesh-245925 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 24.09.2023.

I, Mr. Mohd Faisal, (Mobile No. +919720974010), aged 23 years (DOB 13.10.2000) S/O Mohd Farooque, holding an Indian Passport Number No. S8075396, residing at H. No. 83, Chak No 15, Mohalla Senta Khera, Tanda, Rampur, Bareilly, Uttar Pradesh-245925 present myself before you today on 24.09.2023 in response to the summons bearing DIN No. CBIC-DIN-20230971MN000000F626 issued to me under Section 108 of the Customs Act, 1962. Before giving 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. 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. Now, I give my statement as under:

Q-1. Please state your name, age, address and profession?

Ans:- My name, age and address stated above is true and correct. I am involving in profession of accounting.

Q-2:- Please give the details of your family residing with you and their profession?

Ans: I live with my family including, my father and my mother. My father is involving in trading business of rice in the local market of Rampur.

Q-3 :- What is your qualification and your monthly income?

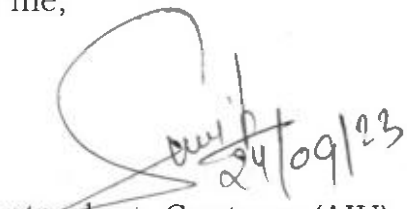
Ans.: I have studied 12th standard. My monthly income is approx Rs. 15,000/-

Q.4:- Please explain regarding your overseas travels?

Ans: I have frequently visited Dubai and other places outside India during the last one year. This time I went to Dubai on 22.09.2023. In Dubai I stay in the hotel room which was booked by myself at Dehra, Dubai. I had to come back to India on 24.09.2023. My return ticket from Abu Dhabhi it to Ahmedabad also booked by myself.

Q.5. Please give the details whether someone give you this gold which is concealed inside your possession or otherwise?

Before me,


Superintendent, Customs (AIU)

(Mohd Faisal)

Mohd - Faisal

Ans:- Nobody gave me these gold items concealed in my possession. This is imported by me illegally with best of my knowledge in my possession.

Q.6 Whether you know that bringing of gold or handing and taking over of the gold in an illegal way is an offense?

Ans: Yes, I know bringing of gold or handing and taking over of the gold in an illegal way is an offense.

Q.7. Whether you were engaged in any smuggling activity in the past?

Ans:- I state that I have never indulged in any smuggling activity in the past. This is the first time I have carried one solid substance of cylindrical shaped gold bar and one pouch of semi-solid substance consisting of gold and chemical mix in my possession.

Q.8. Please narrate the events on 24.09.2023 at the time of arrival at SVPIA Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad at about 05:30 AM on 24.09.2023 I was intercepted by AIU Officers when I tried to exit through green channel with one hand bag and one trolley bag. During by personal search and interrogation by the AIU Officers, I confessed that I have hidden gold items having gross weight 284.900 grams. The said gold items was taken by the officers to the govt. approved Valuer, who in my presence tested and reported that the gold bar recovered from the concealed gold items is having weight 254.95 grams, having tariff value of Rs. 13,11,427/- and market value of Rs. 15,56,470/-. The said gold bar was seized by the officers under Panchnama dated 24.09.2023 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 24.09.2023 and I confirm the events narrated in the said panchnama drawn on 24.09.2023 at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

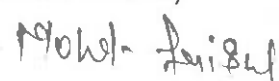
Q.10:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of customs duty is an offence. Since, I was aware of the concealment of the gold items inside my trolley bag but I did not make any declarations in this regard. I confirm the Recovery of 254.95 grams of Gold having purity 999.0/24 KT valued at Rs.15,56,470/- (Market Value) and Rs. 13,11,427/- (Tariff Value) of the said one gold bar recovered from me which is hidden inside my trolley bag by me under the Panchnama dated 24.09.2023. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty

Before me,


Superintendent, Customs (AIU)

(Mohd Faisal)

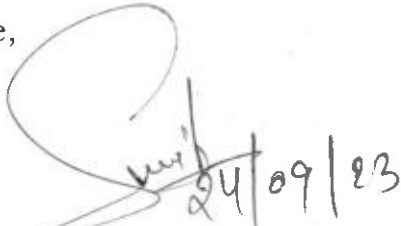


Q.11. To whom the consignment of gold was supposed to handover after reaching Ahmedabad?

Ans. After reaching in Ahmedabad on 24.09.2023, I were not going to hand over these items to anyone else because these all are brought by me and for me.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature herein below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me,



Superintendent, Customs (AIU)

Mohd - Faisal
24/09/23
(Mohd Faisal)



OFFICE OF THE DEPUTY 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/10-120/AIU/B/2023-24

Date: 24.09.2023

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 1 cut pieces Gold Bars net weighing 254.95 Grams having purity of 999.0/24KT, having Tariff value of Rs. 13,11,427/- (Rupees Thirteen Lacs Eleven Thousand Four Hundred Twenty Seven only) and Market Value of Rs. 15,56,470/- (Rupees Fifteen Lacs, Fifty Six Thousand Four Hundred Seventy Only) smuggled by Mohd Faisal 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 Mohd Faisal in form of one solid substance of cylindrical shaped gold bar and one pouch of semi-solid substance consisting of gold and chemical mix concealed in his possession weighing 254.95 grams derived/recovered from the passenger by way of concealment one Solid Substance of cylindrical shaped gold bar and semi-solid substance consisting of gold and chemical mix during the course of Panchnama dated 24.09.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mohd Faisal is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Cut Gold Bars (processed as per panchnama)	1	254.95	999.00, 24 Kt.	15,56,470/-	13,11,427/-
	Total	1	254.95		15,56,470/-	13,11,427/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the 1 gold bar, weighing 254.95 grams which was concealed in his possession i.e. solid substance of cylindrical shaped gold bar and one pouch of semi-solid substance consisting of gold and chemical mix, under seizure on the reasonable belief that the same was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 24.09.2023

Place: SVPI Airport,Ahmedabad

(Sumit Kumar)

Serintendent, Customs(AIU)
SVPI Air Port,
Ahmedabad.