



**प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद**

" सीमाशुल्कभवन, "पहलीमंजिल, पुरानेहाईकोर्टकेसामने, 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)

**SHOW CAUSE NOTICE**

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

**Shri Hirenpari Gautampari Goswami**, (hereinafter referred to as "the said passenger/ Noticee"), residing at 308-309, Amar Palace, Mamadev Chowk, Nanasad Gam Kamrej, Surat Rural, Gujarat, India, PIN - 394180 holding an Indian Passport Number No. V4533356 arrived from Dubai to Ahmedabad (Seat No:25F) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passengers profiling and suspicious movement and intelligence of DRI, that one passenger who arrived by Indigo Flight No. 6E 1478 on 22.12.2023 from Dubai to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 22.12.2023 **(RUD-01)** in presence of two independent witnesses for passenger's personal search and examination of his baggages.

2. The DRI & AIU Officers identified Shri Hirenpari Gautampari Goswami by his passport No. V4533356 and his boarding pass bearing Seat No. 25F, after he had crossed the Green Channel at the SVPI Airport, Ahmedabad. In the presence of the panchas, the officers of DRI & AIU asked Shri Hirenpari Gautampari Goswami if he has anything to declare to the Customs, to which he denied. The officers offered their personal search to the passenger, but the passenger politely denied and submitted that he is having full trust on the officers. The officers asked the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which he consented to be searched in front of the Superintendent of Customs. The Officers in presence of the panchas, observed that Shri

Hirenpari Gautampari Goswami carried two trolley bags and the officers, in presence of the panchas carried out scanning of the trolley bags in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, no suspicious was observed. Thereafter, the passenger was taken to the AIU office located opposite Belt No.02 of the Arrival Hall, Terminal-2 SVPI, Airport, Ahmedabad.

2.1. Thereafter, the DRI & AIU officers in presence of panchas asked Shri Hirenpari Gautampari Goswami to walk through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passenger was asked to remove all the metallic objects he wore on his body/ clothes. Thereafter, the passenger readily removed the metallic substances from his body such as belt, mobile, wallet etc. and kept it on the tray placed on the table and after that officer asked him to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, but no beep sound/ alert was generated.

2.2. The Officers, in presence of the panchas, asked the passenger whether he has concealed any substance in his body, to which he replied in negative. After thorough interrogation by the officers, in presence of the panchas, the passenger did not confess that he is carrying any high valued dutiable goods. Then, the Customs officers seated him in the office and the officers offered the said passenger water and tea. Thereafter, the officers informed the panchas that they have reasonable belief that the said passenger carried some high valued dutiable goods by way of concealed in his body parts and once again the said passenger asked whether he concealed any high valued dutiable goods in his body parts. Further, on sustained interrogation, the passenger confessed that he is carrying high valued dutiable goods concealed in the waist and bottom of the stitched portion of the jeans pant, containing gold paste and chemical total weighing 775.610 grams in semi solid form and removed it and handed over to the Customs officers.

2.3. The officer then informed the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to

confirm the contents of the gold paste covered with adhesive plastic tape. Accordingly, the officers telephonically contacted Shri Soni Kartikey Vasantrai 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 informed the officers that the testing of the material is possible only at his workshop as gold has to be extracted from semi-solid paste form by melting it and also informs the address of his workshop.

2.4. Thereafter, the AIU & DRI Officers, along with the passenger and the panchas left the Airport premises in a government vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the above referred premises, the officers introduced the panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, the Government Approved Valuer. Mr. Soni Kartikey Vasantrai, Government Approved Valuer asked the officers in presence of panchas that he would do the examination of the gold paste covered with transparent and white plastic adhesive tape. The valuer started the detailed examination of the gold paste that was recovered from the said passenger, Shri Hirenpari Gautampari Goswami. After weighing the said gold paste on his weighing scale, Mr. Kartikey Vasantrai Soni provided detailed primary verification report of semi solid substance and informed that the weight of the semi solid substance mixture of gold paste and chemicals covered with plastic adhesive tape contained having Gross weight 775.610 grams.

2.5. Thereafter, the Government approved valuer led the Officers, panchas and the passenger to the furnace, which is located inside his business premises. Then, Mr. Kartikey Vasantrai Soni started the process of converting the semi solid material concealed in a packet covered with plastic adhesive tape into solid gold. The covering of the packets was removed and semi solid substance consisting of Gold and Chemical mix was obtained which has put into the furnace and upon heating, the semi solid substance turned into mixture of gold like material weighing 677.990 grams.

2.6. The said substance consisting of gold has been tested by the valuer and the gold component has put in the furnace, heated and taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it became yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that 01 Gold Bar weighing 677.990 grams having purity 999.0/24 Kt. derived from 775.610 grams gold and chemical mix wrapped in the plastic adhesive tape. After testing the said derived bar, the Government Approved Valuer confirmed that it is pure gold and Shri Soni Kartikey Vasantrai issued a Certificate, vide Certificate No. 1022/2023-24 dated 22.12.2023 (**RUD-2**), wherein it is certified that the gold bar is having purity 999.0/24kt, weighting **677.990** grams having tariff value of **Rs.37,44,146/-** (Rupees Thirty Seven Lakhs Forty Four Thousand One Hundred Forty Six Only) and Market value of **Rs.44,04,223/-** (Rupees Forty Four Lakhs Four Thousand Two Hundred Twenty Three only). The value of the gold bar has been calculated as per the Notification No. 91/2023-Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 93/2023-Customs (N.T.) dated 21.12.2023 (exchange rate).

2.7. Then, the Officers, panchas and the passenger came back to the SVPI Airport in a Government Vehicle, after the proceedings of the extraction of gold at the workshop, along with the extracted gold bar on 22.12.2023. Thereafter, the officers in the presence of the panchas asked the passenger, Shri Hirenpari Gautampari Goswami, to produce the documents in his possession and he produced the below mentioned documents. The officers in presence of panchas and passenger carried out scrutiny of the documents of the passenger, and found that Shri Hirenpari Gautampari Goswami, aged 32 years, holding Indian Passport No. V4533356 issued on 31.12.2021 and his address as per Passport is 308-309, Amar Palace, Mamadev Chowk, Nanasad Gam Kamrej, Surat Rural, Gujarat, India, PIN-394180.

- (i) Copy of Stamped pages of Passport No. V4533356 issued at Surat on 31.12.2021 valid up to 30.12.2031.
- (ii) Copy of Aadhar Card.

2.8. The Customs officers informed that the copies of travelling documents and identity proof documents mentioned above, taken into possession of the Officers for further investigation and the panchas as well as the passenger put their 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.

3. The AIU Officers informed the panchas as well as the passenger, that the recovered 01 gold bar of 24Kt. with purity 999.0 total weighing 677.990 grams having tariff value of Rs.37,44,146/- (Rupees Thirty-Seven Lakhs Forty-Four Thousand One Hundred Forty-Six Only) and Market value of Rs.44,04,223/- (Rupees Forty-Four Lakhs Four Thousand Two Hundred Twenty-Three only). The said passenger had attempted to smuggle gold 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 officers informed that they have a reasonable belief that the aforesaid Gold had attempted to be smuggled by the passenger resulted in liable for confiscation as per the provisions of Customs Act, 1962, hence the aforesaid Gold was placed under seizure, vide Seizure Memo dated 22.12.2023, under Section 110 (1) & (3) of the Customs Act, 1962.

4. A statement of Shri Hirenpari Gautampari Goswami, S/o Shri Gautampari Hirapari Goswami, holding an Indian Passport Number No. V4533356 was recorded under Section 108 of the Customs Act, 1962 **(RUD-03)** before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 22.12.2023, wherein he explained as under:

*His name, age and address stated above are true and correct.*

*They lived with his family.*

*He can read and write Hindi, Gujarati.*

*He had visited Sharjah/ Dubai (UAE) first times. On 14.12.2023, he went to Dubai to bring gold from Dubai. He concealed gold as semi-solid gold paste in his jeans pant and returned India by Indigo Flight No. 6E1478, dt. 22.12.2023 scheduled from Dubai to Ahmedabad on 22.12.2023.*

*This is the first time when he indulged in smuggling of gold activity for the by way of concealed gold consisting mixture of gold and chemical covered with white adhesive tape.*

*On arrival at SVPI Airport at Ahmedabad at about on 22.12.2023, he picked up his checked in baggage and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red Channel. He confirmed the events narrated in the Panchnama drawn on 22.12.2023 at Terminal -2, SVPI Airport, Ahmedabad. His Checked-in baggage was put through baggage screening machine located near the green channel of the Arrival Hall and screened and checked thoroughly. Thereafter, he confirmed that when the officer asked him repeatedly about any concealment of any contraband goods in my luggage, he handed over the entire item which was kept in his luggage to the officer. Then officer checked luggage. The passenger also passed through DFMD machine but no beep sound was heard. The officers, being dis-satisfied, interrogated him about any concealment. Then, he admitted that he had concealed gold in semi solid paste form in his Jeans pant. Further, the passenger has removed the gold from his Jeans Pant and handed over to the Customs Officers.*

*He stated that he is very well aware that smuggling of gold without Payment of customs duty is an offence. He was aware of the concealed gold but he did not make any declarations in this regard. The Customs AIU officers asked him if he had anything dutiable to be declared to Customs, he denied. Thereafter, on suspicion, he was questioned which resulted in the recovery of the 677.990 grams of pure Gold. Thereafter, the AIU Officer on the reasonable belief that the above said Gold was attempted to be smuggled by keeping it in a concealed manner under provisions of the Customs Act, 1962, the same was placed under seizure on 22.12.2023.*

5. The above said gold bar with a net weigh of 677.990 grams having purity of 999.0/24 Kt. involving tariff value of Rs.37,44,146/- (Rupees Thirty Seven Lakhs Forty Four Thousand One Hundred Forty Six Only) and Market value of Rs.44,04,223/- (Rupees Forty Four Lakhs Four Thousand Two Hundred Twenty Three only) recovered from the said passenger which were attempted to be smuggled into India with an intent to evade payment of Customs duty by concealing gold wrapped in white coloured plastic adhesive tape containing gold in semi solid paste form in his jeans pant, which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 677.990 Grams which were attempted to be smuggled by Shri Hirenpari Gautampari Goswami, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 677.990 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 22.12.2023, issued from F.

No. VIII/10-223/AIU/A/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 04**).

## **6. 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 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:**

**7.** 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 677.990 Grams having purity 999.0/24 Kt. by concealing in wrapped in white coloured plastic adhesive tape containing gold in semi solid paste form in his Jeans Pant and involving tariff value of Rs.37,44,146/- (Rupees Thirty-Seven Lakhs Forty-Four Thousand One Hundred Forty-Six Only) and Market value of Rs.44,04,223/- (Rupees Forty-Four Lakhs Four Thousand Two Hundred Twenty-Three only). The said gold was concealed in Jeans pant wrapped in white colored plastic adhesive tape containing gold in semi solid paste form and 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 total 677.990 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealed in wrapped in white colored plastic tape containing gold in semi solid paste form in his Jeans pant, 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 Customs Baggage Declaration Regulations, 2013.

**(c)** The improperly imported gold bar by the passenger, Shri Hirenpari, Gautampari Goswami, found concealed in Jeans pant in the form of semi solid paste 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 Hirenpari Gautampari Goswami, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.

**(e)** As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing 677.990 Grams having purity 999.0/24 Kt. and having tariff value of Rs.37,44,146/- (Rupees Thirty Seven Lakhs Forty Four Thousand One Hundred Forty Six Only) and Market value of Rs.44,04,223/- (Rupees Forty Four Lakhs Four Thousand Two Hundred Twenty Three only), which was concealed in wrapped in white colored plastic adhesive tape containing gold in semi solid paste form in his Jeans pant by the passenger, without declaring it to the Customs, are not smuggled goods, is upon the passenger and noticee, Shri Hirenpari, Gautampari Goswami.

**8.** Now, therefore, **Shri Hirenpari Gautampari Goswami**, residing at 308-309, Amar Palace, Mamadev Chowk, Nanasad Gam Kamrej, Surat Rural, Gujarat, India, PIN - 394180 holding an Indian Passport Number No. V4533356, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2<sup>nd</sup> Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) One Gold Bars totally weighing **677.990** Grams (derived from 775.610 Grams semi solid gold paste) having purity 999.0/24 Kt. and having tariff value of **Rs.37,44,146/-** (Rupees Thirty Seven Lakhs Forty Four Thousand One Hundred Forty Six Only) and Market value of **Rs.44,04,223/-** (Rupees Forty Four Lakhs Four Thousand Two Hundred

Twenty Three only) which was concealed wrapped in white colored plastic tape containing gold in semi solid paste form in his Jeans pant placed under seizure under panchnama proceedings dated 22.12.2023 and Seizure Memo Order dated 22.12.2023, 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) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

**9.** Shri Hirenpari Gautampari Goswami 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 rely upon in defense.

**10.** Shri Hirenpari Gautampari Goswami 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.

**11.** 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.

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

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

*V. Malani*  
9/5/24

**(Vishal Malani)**  
Additional Commissioner  
Customs, Ahmedabad.

F. No. VIII/10-29/SVP/IA-A/O&A/HQ/2024-25      Date : 09.05.2024  
DIN: 20240571MN000000FADB

BY SPEED POST/ E-mail:  
To,  
**Shri Hirenpari Gautampari Goswami,**  
308-309, Amar Palace, Mamadev Chowk,  
Nanasad Gam Kamrej, Surat Rural,  
Gujarat, India, PIN-394180

- 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 dated 09.05.2024, issued to Shri Hirenpari Gautampari Goswami for attempting to smuggle one Gold Bar having net weight of 677.990 Grams.

Sr. No.	Document	Remarks
1.	Panchnama drawn on 22.12.2023 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 22.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 22.12.2023 Shri Hirenpari Gautampari Goswami.	Copy enclosed.
4.	Seizure memo Order dated 22.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

**Panchnama dated 22.12.2023 drawn in the Arrival Hall of Terminal 2 of  
SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Ms. Dhwanika Surkar, B-131, New Kamal Kunj Society, IOC Road, Chandkheda	23	Service
2.	Mr. Jatin Jayswal, H3, Ghanshyam Nagar Society, RTO Office, Subhash Bridge, Ahmedabad	21	Service

On being called upon by a person, who introduces himself as Shri Ajeet Kumar, Inspector of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 9 : 30 AM of 22.12.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Ajeet Kumar, Inspector introduces us to other officers viz. Shri Ajay Bhardwaj, IO and Shri Rakesh Ranjan, IO, DRI, AZU, Ahmedabad and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers viz. Shri Hirenpari Gautampari Goswami having Passport No.V4533356 and (2) Shri Mohsin Irfan Ansari having Passport No.N4392561.

Shri Ajeet Kumar, Inspector informs us that they have input that above said 02 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. Also they need to guide the passengers from the airplane to ensure that the goods are not handed over to someone else. The passengers would be arriving by flight No.6E-1478 of Indigo Airlines which will be landing at approximately 9.10 AM and for which we are requested to go along with the officers as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Accordingly, in the presence of we the panchas, the officers reached the Airplane which has carried the flight no.6E-1478 of Indigo Airlines from Dubai to Ahmedabad. The officers then check the passport of all the passengers deplaning from the flight. They find the passengers viz.(1) Shri Hirenpari Gautampari Goswami having Passport No.V4533356 and (2) Shri Mohsin Irfan

Before me,

(Ajeet Kumar)  
Inspector (AIU)  
Customs, SVPIA, Ahmedabad

Pancha 1

Hirenpari Gautampari Goswami

Mohsin Irfan Ansari

Pancha 2

*[Signature]*  
22-12-23

*[Signature]*  
22/12/2023

*[Signature]*  
22-12-23

Ansari having Passport No. N4392561 and inform them that they will guide them from the airplane.

The passengers are guided to the Immigration Hall where they get their passport checked in. Thereafter, in the presence of we the panchas, the Officers guide the passengers to the Red Channel and asked the passenger whether they are carrying any dutiable goods or foreign currency or any restricted goods and whether they wish to declare anything before Customs Authorities. In response the passengers submitted that they do not wish to declare anything and that they do not carry any dutiable/objectionable goods. Thereafter, we the panchas and the officers along with the aforesaid passengers came near AIU office situated in the arrival hall of the T-2 Terminal where we found four other persons are already present there who introduce themselves as Shri Mahendra Kumar, Deputy Commissioner, Shri Suresh Kumar Allena, Superintendent, Shri Ravi Shankar Kumar, Superintendent and Shri Rakesh Kumar, Superintendent, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad. In presence of we the panchas the passengers inform that they have travelled from Dubai to Ahmedabad on 22.12.2023 by Indigo Airlines Flight No.6E-1478. We, the Panchas observe that the said passengers have hand bags in their hands and the luggage in the form of coloured trolley bags.

Again in the presence of we the panchas, the AIU Officers ask both the passengers, if they have anything dutiable or restricted items declarable before the Customs to declare to Customs, in reply they deny.

Thereafter, the AIU officers in presence of we the panchas started personal search and examination of the passengers one by one.

The officer informs the passenger **Shri Hirenpari Gautampari Goswami** having Passport No.V4533356 that they are going to conduct his personal search and detailed examination of his baggages. Here, the officers offer their personal search to the passenger but he denies saying that he is having full trust on the Officers. Now, the officer asks the passenger whether he wants to be searched personally before an Executive Magistrate or Superintendent of Customs, in reply to which the passenger Shri Hirenpari Gautampari Goswami gives his consent to be search in front of the Superintendent of Customs. Now, the officer asks the passenger to pass through the Door Frame Metal Detector (DFMD)

Before me

(Ajeet Kumari)  
Inspector (AIU)  
Customs SVPIA, Ahmedabad

Hirenpari Gautampari Goswami

Mohsin Irfan Ansari

Pancha 1

Pancha 2

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 removes all the metallic objects such as mobile, purse etc. and keeps in a plastic tray and passes through the DFMD. However no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter, the said passenger, we panchas and the officers move to the AIU office located opposite belt No.1 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The officers checked the baggage of the passenger, however nothing objectionable was found.

Thereafter, after thorough interrogation by the officers, in presence of we the panchas, the passenger confessed that he is carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix concealed in the vest and bottom of the stitched portion of the jeans pant.

The officers, then ask the passenger to hand over the said undeclared gold paste. The passenger opens his trouser and removes five strips containing gold and chemical mix covered with white and transparent tapes from his pant and handed over to the officers in our presence.

The officer informs the passenger **Shri Mohsin Irfan Ansari** having Passport No.N4392561 that they are going to conduct his personal search and detailed examination of his baggages. Here, the officers offer their personal search to the passenger but he denies saying that he is having full trust on the Officers. Now, the officer asks the passenger whether he wants to be search personally before an Executive Magistrate or Superintendent of Customs, in reply to which the passenger Shri Mohsin Irfan Ansari gives his consent to be searched in front of the Superintendent of Customs. Now, the officer asks 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 removes all the metallic objects such as mobile, purse etc. and keeps in a plastic tray and passes through the DFMD. However no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter, the said passenger, we panchas and the officers move to the AIU office located opposite belt No.1 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along

Before me

(Ajeet Kumar)  
Inspector (AIU)  
Customs, SVPIA, Ahmedabad

Hirenpari Gautampari Goswami

Mohsin Irfan Ansari

Pancha 1.

Pancha 2.

with the baggage of the passenger. The officers checked the baggage of the passenger, however nothing objectionable was found.

Thereafter, after thorough interrogation by the officers, in presence of we the panchas, the passenger confessed that he is carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix inside his underwear.

The officers, then ask the passenger to hand over the said undeclared gold paste. The passenger opens his trouser and removes one strip containing gold and chemical mix covered with white tape from his underwear and handed over to the officers in our presence.

Thereafter, in order to confirm the purity of the goods recovered from the above said passengers concealed in various ways, the AIU officer calls the Government Approved Valuer to know the purity and the valuation of the goods so recovered. As the aforesaid passengers confirmed the goods recovered from them as Gold, 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 gold recovered in various forms to be converted into gold bar by melting it and also informs the address of his workshop.

Thereafter, at around 03 : 00 PM of 22.12.2023, we the panchas along with the passenger and the officers viz. Shri Ajeet Kumar, Inspector (AIU) Customs, SVPIA, Ahmedabad leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Behind Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrao Soni, Government Approved Valuer. Here, after conducting weighing of the goods recovered from the passengers Shri Kartikey Vasantrao Soni started the process of melting one by one in the furnace. We the panchas, the passengers and the officers carefully observed the process of melting of Gold and its conversion into Gold Bar and fully satisfied with the method adopted by the Government Approved Valuer i.e. Shri Kartikey Vasantrao Soni. The details of

Before me,

(Ajeet Kumar)  
Inspector (AIU)  
Customs, SVPIA, Ahmedabad

Pancha 1

Hirenpani Gautampani Goswami

Mohan Irfan Ansari

Pancha 2

22/12/2023

22/12/23

the gold bar converted, its weight, purity and value in respect of each passenger separately submitted by the Government Approved Valuer as per Annexure -A and Annexure-B, which is summarized as under:-

**1. Hirenpari Gautampari Goswami :-**



Details of Item	P.S.	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value (Rs)
Gold Bar extracted from 1 the white strip with semi solid chemical mixed gold		677.990	999.0 24Kt	4404223	1744146

**2. Mohsin Irfan Ansari :-**



Before me

*(Signature)*  
(Ajeet Kumar)  
Inspector (AIU)  
Customs, SVPIA, Ahmedabad

Hirenpari Gautampari Goswami

Mohsin Irfan Ansari

*(Signature)*  
22/11/2023

Pancha 1

Pancha 2

Details of Item	PCS	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value Rs.
Gold Bar extracted from the white strip with semi solid chemical mixed gold	1	348.090	999.0 24Kt	2261193	1922299

Now, as the proceedings of the conversion of aforesaid gold paste into gold bar at the workshop completed, we panchas, the Officers and the passengers come back to the Airport along with the extracted gold bars at 04:30 PM on 22.12.2023.

On being asked by the AIU officer, in the presence of we, the panchas, the passengers produces the identity proof documents which are as under:-

- (i) Copy of Passport
- (ii) Copy of Aadhar Card

We the panchas as well as the passenger 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.

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 passengers.

Nothing else is seized or taken over from the above said passengers 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 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 find 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 as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 05.30 PM on 22.12.2023.

(Received)  
22-12-23

Before me,

(Ajeet Kumar)  
Inspector (AIU)  
Customs, SVPIA, Ahmedabad

Pancha 1

Hirenpari Gautampari Goswami

Mohsin Irfan Ansari

Pancha 2

22-12-23

22/12/2023

22-12-23

## ANNEXURE 'B'

### VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM HIRENPARI GAUTAMPARI GOSWAMI AT SVPI AIRPORT, AHMEDABAD ON 22/12/2023.

\*\*\*\*\*

Certificate No: 1022/2023-24

Dated: 22/12/2023.

This is to certify that I have checked and examined the **1 Piece** of Gold Bar weighing **677.990 Grams** derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **775.610** (with Five Transparent Strips Covered with White 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. 91/2023- Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 93/2023- Customs (N.T.) dated 21.7.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64960** 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 @ **55224.20** 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	677.990	999.0 24Kt	4404223	3744146
	<b>Total</b>	<b>1</b>	<b>677.990</b>		<b>4404223</b>	<b>3744146</b>

Place: Ahmedabad

Date: 22/12/2023



*R. J. Vasantrai, V.S.*  
22/12/23

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1022/2023-24 Dated:22.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Hirenpari Gautampari Goswami

*[Signature]*  
22-12-23

P<sub>1</sub> - *[Signature]*

P<sub>2</sub> - *[Signature]*  
22-12-23



**ANNEXURE 'A'**

Dated: 22/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Hirenpari Gautampari Goswami** Passport No. **V4533356**, residing at, 308-309, Amar Palace, Mamadev Chowk, Nansad Gam Kamrej, Surat Rural, Gujarat, India, travelling by Indigo, Flight No: 6E 1478 Arrived on: 22/12/2023 from Dubai to Ahmedabad, DRI/AIU Customs Official Found Suspicious Five Transparent Strips Covered with White Tape containing with some paste material having Weight **775.610 Grams**. from his possession.

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: 22/12/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 22/12/2023.



*K. Vasantrai*  
22/12/23

**(SONI KARTIKEY VASANTRAI)**

P<sub>1</sub> - *[Signature]*

*[Signature]*

22-12-23

P<sub>2</sub> - *[Signature]*  
22-12-23

**Statement of Shri Hirenpari Gautampari Goswami S/o Shri Gautampari Hirapari Goswami, DOB: 20.05.1991 having Indian Passport No.V4533356 residing at 308-309, Amar Palace, Mamadev Chok, Nansad, Surat Pin:-394180, Gujarat, Mobile No.7874732773 recorded under Section 108 of the Customs Act, 1962 on 22.12.2023.**

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I, Shri Hirenpari Gautampari Goswami S/o Shri Gautampari Hirapari Goswami, DOB: 20.05.1991 having Indian Passport No.V4533356 residing at 308-309, Amar Palace, Mamadev Chok, Nansad, Surat Pin:-394180, Gujarat, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 22.12.2023 in response to the summons dated 22.12.2023 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 in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I am running my own business of mobile repairing at Surat. I studied upto 12<sup>th</sup> Class. I state that I can read, write and understand Hindi, Gujarati & English language but I am more comfortable in Hindi & Gujarati language.

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


Ans- There are 8 members in my joint family comprises of my parents, elder brother & his wife, me and my wife. My elder brother has two kids also.

Q.3 What is monthly income of your joint family?

Ans- The monthly income of my joint family is Rs.20,000/- approx. My elder brother and I both are the earning members.

Q.4 Please produce the copies of Aadhar card and PAN.

Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad



22.12.2023

(Hirenpari Gautampari Goswami)  
Pax

Ans- As asked I produce herewith copies of Aadhar Card but copy of PAN is not available right now. I will produce the copy of the same.

Q.5 Please explain regarding your overseas travels?

Ans- I took flight for Sharjah on 15.12.2023 from Surat International Airport. After spending 6 days in Dubai I boarded flight No. 6E 1478 of Indigo Airlines from Dubai to Ahmedabad on 22.12.2023 and returned back to Ahmedabad on 22.12.2023. I state that travel ticket was booked by Shri Govind bhai as told by a customer of my mobile repairing shop who visited my shop for repairing of his mobile somewhere 20-25 days back. I state that Shri Govind bhai is not known to me. I never met Shri Govind bhai in person. I state that prior to this no case of Customs has been booked against me for any reason. This is the first time when I took attempt to smuggle Gold by way of concealment of Gold paste in the form of strips concealed in the waist and bottom stitched portion of the jeans pant.

Q.6 How many times have you travelled earlier?

Ans:- I state that this is my first abroad visit i.e. Sharjah/Dubai visit and I am not a regular flier.

Q.7 How many times have you arrived at Ahmedabad and where do you generally board the flight from?


Ans:-I state that this is my first abroad visit and I used Surat International Airport, Surat as departure point and I opted Ahmedabad as arrival point being cheaper fare.


Q.8 How do you book your ticket?

Ans:- I state that flight tickets and all travelling expenses were borne by Shri Govind bhai and sent to me. I am not much acquainted with Shri Govind bhai.

Q.9 Please peruse Panchnama dated 22.12.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama Dated 22.12.2023 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi & Gujarati Language. Upon  
Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

 22-12-2023  
(Hirenpari Gautampari Goswami)  
Pax

perusal of the panchnama, in token of its correctness, I put my dated signature on each page of the panchnama.

Q.10 The Gold paste in the form of strips which were concealed in the waist and bottom stitched portion of the jeans paint and was worn by you and recovered from your possession also recorded under Panchnama dated 22.12.2023, please state who has purchased the said Gold paste for concealment in the waist and bottom stitched portion of the jeans paint?

Ans - I state that a local person of Dubai has contacted me as per the direction of Shri Govind bhai. The said local person of Dubai who was unknown to me and has handed over to me a jeans paint which was unusually heavy has instructed me to wear the same before start of the journey from Dubai to Ahmedabad. As the jeans paint was handed over to me by an unknown local person at Dubai it appears that the Gold paste in the form of strips and concealed in the waist and bottom stitched portion of the jeans paint was purchased by the said unknown person only in Dubai. I state that I was never asked by any one either by Shri Govind Bhai or by the local person at Dubai for fund for purchasing of the gold paste for the purpose of smuggling without payment of Customs duty into India.

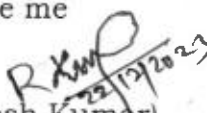
Q.11 Please state in detail about your visit of Dubai, purpose of visit and the oral agreement between you and Shri Govind bhai.

Ans - I state that the address of the Shri Govind Bhai is not known to me. However, on mobile I was contacted by Shri Govind bhai and said that I will have to visit Dubai on his cost including flight fare as well as expenses of stay in Dubai and in return I will have to bring some quantity of mobile phones and to deliver the same as per his direction. I state that I was promised by Shri Govind bhai to pay Rs.20,000/- to me per trip as remuneration. As I was in need of money I accepted his proposal.

Q.12 Please give the details about the delivery of the gold paste in the form of strips and concealed in the waist and bottom stitched portion of the jeans paint of the jeans paint and attempted to be smuggled.

Ans - I state that I was said that on my arrival at SVPI Airport, Ahmedabad a person will call me and I have to deliver/hand over the gold paste concealed in the waist and bottom stitched portion of the jeans paint. On being I state that I was not given any mobile number or contact number by the said unknown person of Dubai to whom either I had to contact or I was to be contacted.

Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad



(Hirenpari Gautampari Goswami)  
Pax

22.12-2023

Q.13 Please give the details of the property owned by you and your family members.

Ans - I state that the address shown in my Aadhar card is a rented property and my family has no ownership of any property anywhere.

Q.14 Please give the details of Bank Accounts in your name.

Ans - I have no bank account in any bank.


Q.15 Please explain in detail about your journey from Dubai to Ahmedabad and the incidents took place on 22.12.2023 at the time of arrival at Ahmedabad Airport?


Ans:- I boarded the flight No. 6E 1478 of Indigo Airlines from Dubai to Ahmedabad on 22.12.2023. The Custom officers and two reached to the Airplane flight No. 6E 1478 of Indigo Airlines from Dubai to Ahmedabad and asked me to show the passport. The Custom Officers in presence of two independent panchas started guiding me from the airplane. On reaching in Immigration Hall, officers asked me to show the passport to the immigration officer for check in and immigration formalities. Thereafter, in presence of the panchas, the Custom Officers near Red Channel asked me regarding declaration of any dutiable goods or foreign currency or any restricted goods which I was carrying but I denied for any such declaration. Then I alongwith panchas and the Custom officers reached to AIU office by crossing green channel. In presence of panchas the officers again asked me to declare dutiable goods or foreign currency or any restricted goods before the Customs authorities but again I denied for any such declaration. Thereafter in presence of panchas the officers placed my baggages and the hand bag into the Baggage Screening Machine (BSM) for examination/checking. The officers in presence of the panchas also requested for my personal checks which I permitted and according my personal checking was carried out. I also passed through DFMD machine but no beep sound was heard.

Upon examination by the Custom officers in presence of the panchas Gold paste was found concealed in the waist and bottom stitched portion of the jeans paint in the form of strips which is recovered from my possession.

Q.16 Please state specifically why you have not declared the Gold paste concealed in the waist and bottom stitched portion of the jeans paint on arrival and opted for green channel?

Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

 22-12-2023  
(Hirenpari Gautampari Goswami)  
Pax

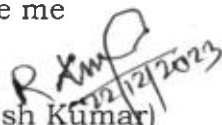
Ans: -I state that I was in temptation and in need of speedy money I accepted the proposal of carrying mobile phones illegally from Dubai to India. But in the last hour I was handed over a Jeans paint which was unusually thick and heavy by that unknown person at Dubai. I state that I objected to carry or to wear the said Jeans paint but I was said that nothing wrong or illegal to carry the said jeans paint in which gold paste was concealed and convinced me thoroughly. Thereafter, I was convinced and agreed to carry the gold paste in the form of strips concealed in the waist and bottom stitched portion of the jeans paint. I state that I am not fully aware that smuggling of gold without payment of Custom duty is an offence. I confirm the recovery of 677.990 grams of Gold in Gold bar form, tariff value of Rs.37,44,146/-and Market value of Rs.44,04,223/- having purity 999.0/24 KT as narrated under the Panchnama dated 22.12.2023. I have opted for green channel and attempted to smuggle the gold without paying custom duty.


Q.17 Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence?

Ans: -Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence but not much in detail.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, 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. 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

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

 22-12-2023  
(Hirenpari Gautampari Goswami)  
Pax



**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/10-223/AIU/A/2023-24

Date: 22.12.2023


**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 One Gold bar weighing 677.990 grams of 24Kt, with purity 999.0 extract/derived from 775.610 grams Gold paste form that was concealed in Jeans pants of passenger is having market value of Rs.4404223/- (Rupees Forty four lakh four thousand two hundred twenty three only) and Tariff Value Rs.3744146/- (Rupees Thirty seven Lakh Forty Four thousand One hundred Forty Six only) as on 22.12.2023 smuggled by Hirenpari Gautampari Goswami 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 Hirenpari Gautampari Goswami form of gold paste form total weighing total 677.990 grams(24kt 999.0) derived/recovered from total 775.610 grams that was concealed in the under Jeans Pants in form of paste and chemical mix of passenger and the same was recovered during the course of Panchnama dated 22.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Hirenpari Gautampari Goswami is being seized as under:

Sl. No	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar(Extract from Gold paste concealed in <del>under</del> pants of pax)	01	677.990	24Kt/999.0	Rs.4404223/-	Rs.3744146/-
	Total	01	677.990	24Kt/999.0	Rs.4404223/-	Rs.3744146/-

Date : 22.12.2023  
Place: SVPI Airport,Ahmedabad

  
(Ravi Shankar Kumar)  
Superintendent, Customs(AIU)  
SVPI Air Port, Ahmedabad