



प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.
दूरभाष : (079) 2754 4630 फेक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

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

Shri Puneet Kumar Lalwani (hereinafter referred to as the said "passenger/ Noticee"), residing at H-13/8 Near Jhulelal Mandir, Bairagarh, Bhopal, Pin - 462030, Madhya Pradesh, India (as per Passport), holding an Indian Passport No. W5414779 arrived from Abu Dhabi to Ahmedabad by Etihad Airways Flight No. EY 286 (Seat No: 28C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific Input Shri Puneet Kumar Lalwani S/o- Narayandas Lalwani, who arrived by Etihad Airways Flight No. EY286 (Seat No. 24D) on 27.02.2024 from Abu Dhabi to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad was intercepted by the officers of DRI, AZU, Ahmedabad/ Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad when he was trying to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. Accordingly, two independent Panchas were called for passenger's personal search and examination of his baggage under Panchnama proceedings dated 28.02.2024 (**RUD-01**).

2. In presence of the Panchas, on being asked about his identity by the DRI/AIU officers, the passenger identified himself as Shri Puneet Kumar Lalwani and showed his Indian Passport bearing No. W5414779 and that he had travelled from Abu Dhabi to Ahmedabad on 27.02.2024 having Boarding Pass which showed that he has arrived by Etihad Flight No. EY286 (Seat No. 28C) on 27.02.2024 at SVPI Airport, Ahmedabad. The DRI/AIU officers asked Shri Puneet Kumar Lalwani if he has anything to declare, in reply to which he denied. The DRI/AIU officers informed the passenger that he along with his accompanied

officers would be conducting his personal search and detailed examination of his baggage. Thereafter, the DRI/AIU officers asked the passenger whether he wanted to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent for personal search in front of the Superintendent of Customs.

2.1 In presence of two independent Panchas the DRI/AIU officers asked the said 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 removed all the metallic objects such as mobile, belt etc. and kept in a plastic tray and passed through the DFMD Machine, however, no beep sound was heard indicating that there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the said passenger, the Panchas and the officers of DRI/AIU moved to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The DRI/AIU officers checked the baggage of the passenger, however, nothing objectionable was found. The officers again asked the said passenger if he is having anything dutiable which is required to be declared to the Customs to which the passenger denied.

2.2 In presence of the Panchas, the AIU Officers questioned and interrogated the said passenger and upon sustained interrogation, the passenger finally confessed that he was carrying one strip wrapped with white colour tape consisting of gold and chemical mix paste concealed inside his underwear. Thereafter, the officers of AIU asked to remove the same for testing purpose. Thereafter, in presence of the Panchas, the passenger Shri Puneet Kumar Lalwani removed the strip and handed over the same to the DRI/AIU officers. The officers of DRI/AIU also checked his baggage thoroughly but nothing objectionable was noticed. In presence of the Panchas it is found that the weight of the said one strip wrapped with white colour tape consisting of gold and chemical mix paste was measured, which came to approximately **971.72 grams**. In presence of the Panchas the

DRI/AIU officers took the photograph of the said strip wrapped with white colour tape which is as under:



2.3 Thereafter, the DRI/AIU officers called the Government Approved Valuer and informed him that one strip wrapped with white colour tape consisting of gold and chemical mix paste had been recovered from a passenger and the passenger has informed that it is of gold in paste form and hence, he was needed to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the DRI/AIU officers that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid/ paste form by melting it and also informed the address of his workshop. Thereafter the Panchas along with the passenger and the DRI/AIU officers left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at Shree Ambica Touch, Gold Sook Complex, Near Iscon Arcade, C.G. Road, Ahmedabad.

2.4 On reaching the above referred premises, the DRI/AIU officers introduced the Panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. In presence of the Panchas, after weighing the said semi solid substance covered with black coloured adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informed that the said one strip wrapped with

white colour tape consisting of gold and chemical mix paste is weighing **971.72 grams**. Thereafter, Shri Kartikey Vasantrai Soni led the officers, the Panchas and the passenger to the furnace. Thereafter, Shri Kartikey Vasantrai Soni started the process of converting the said semi solid material into solid gold, accordingly the white-coloured tape of the strip was removed and substance packed inside the tape was obtained and put into the furnace and upon heating the said substance turned into liquid material. The said substance in liquid state was taken out of furnace, and poured in a mould and after cooling for some time, it became golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that gold bar weighing 808.34 grams having purity 999.0 is derived from the 971.72 grams of capsule containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirmed that it is of pure gold. Further, he informed that the Market Value of the said recovered gold bar having net weight of **808.34 Grams** derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is **Rs.51,83,076/-** (Rupees Fifty-one lac Eighty-three thousand and Seventy-Six Only) and Tariff Value is **Rs.43,33,680/-** (Rupees Forty-Three Lacs Thirty-Three Thousand Six Hundred and Eighty only). The value of the gold bar was calculated as per the Notification No. 12/2024-Customs (N.T.) dated 15.02.2024 (Gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (Exchange Rate). The details of the Valuation of the said gold bar is tabulated in below table:

Sr. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	803.340	999.0 24Kt	51,83,076/-	43,33,680/-

2.5 in presence of the Panchas the DRI/AIU officers placed the recovered gold bar derived from one strip wrapped with white colour tape consisting of gold and chemical mix paste on a table and took a photograph of it which was as under:



2.6 Thereafter, on completion of the proceedings of the extraction of gold at the workshop the Panchas, DRI/AIU officers and the passengers came back to the Airport in government vehicle along with the extracted gold bar. In presence of the Panchas asked the passenger Shri Puneet Kumar Lalwani to produce the identity proof documents and accordingly the passenger produced the same as under:

- (i) Copy of Passport No. W5414779 issued at Surat on 14.07.2022 valid up to 13.07.2032.
- (ii) Boarding pass of Etihad Airways Flight No. EY286 (SEAT NO.24D) from Abu Dhabi to Ahmedabad dated 27.02.2024 having seat no.24D.

2.7 The DRI/AIU Officers informed the Panchas as well as the passenger, that the gold bar of 24Kt. with purity 999.0 weighing 808.34 grams derived from one strip wrapped with white colour tape consisting of gold and chemical mix paste having the Market Value of Rs.51,83,076/- (Rupees Fifty one lac Eighty three thousand and Seventy Six Only) and Tariff Value is Rs.43,33,680/- (Rupees Forty Three Lacs Thirty Three Thousand Six Hundred and Eighty only) recovered from the above said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of the Customs Act, 1962. Thus, the DRI/ AIU officers informed that they have a reasonable belief

that the above said gold is being attempted to be smuggled by Shri Puneet Kumar Lalwani and is liable for confiscation as per the provisions of the Customs Act, 1962 and hence the same was placed under seizure. The officers, then, in presence of the Panchas and in the presence of the said passenger placed the said 24 kt. gold bar of 999.0 purity weighing 808.34 grams recovered from Shri Puneet Kumar Lalwani in one transparent plastic box and after placing the packing list on the same, tied it with white thread and seals it with the Customs lac seal.

3. The copies of travelling documents and identity proof documents mentioned above have been taken into possession for further investigation of the case 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.

4. A Statement of Shri Puneet Kumar Lalwani, residing at H-13/8 Near Jhulelal Mandir, Bairagarh, Bhopal, Pin - 462030, Madhya Pradesh, India (as per Passport), holding an Indian Passport Number No. W5414779 was recorded under Section 108 of the Customs Act, 1962 **(RUD-02)** before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 28.02.2024, wherein he *inter alia* stated that he went to Abu Dhabi on 25.02.2024 from CSMI, Airport, Mumbai, Maharashtra; that he went to Abu Dhabi for Tour and Travel purpose only; that the to and fro tickets were booked by the person who handed over the gold in Abu Dhabi; that he had intentionally not declared the seized items which was concealed in his underwear before the Customs Authorities on his arrival at SVP International Airport Ahmedabad; that he wanted to clear it illicitly and evade payment of Customs Duty. On being asked he stated that he is fully aware that clearing gold illicitly without payment of Customs duty is an offence, under the provisions of the Customs Act, 1962 and Regulations; that he agreed that he had evaded Customs duty on total 808.34 grams of 24Kt, with purity 999.0 involving Market Value of Rs.51,83,076/- (Rupees Fifty one lac Eighty three thousand and Seventy Six Only) and Tariff Value is

Rs.43,33,680/- (Rupees Forty Three Lacs Thirty Three Thousand Six Hundred and Eighty only) which were recovered from his possession.

5. The above said gold bar with a net weight of 808.34 grams having purity of 999.0/24 Kt. involving Tariff Value is Rs.43,33,680/- (Rupees Forty-Three Lacs Thirty-Three Thousand Six Hundred and Eighty only) and Market Value of Rs.51,83,076/- (Rupees Fifty-one lac Eighty three thousand and Seventy Six Only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty by of concealment of the gold in one strip wrapped with white colour tape consisting of gold and chemical mix paste form in his underwear, which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief the Gold bar totally weighing 808.34 grams which was attempted to be smuggled by Shri Puneet Kumar Lalwani, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 808.34 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 28.02.2024, issued from F. No. VIII/10-326/AIU/A/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 03**).

6. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounted to Rs.51,83,076/- (Rupees Fifty-one lac Eighty-three thousand and Seventy-Six Only) weighing 808.34 grams recovered from Shri Puneet Kumar Lalwani is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962. Hence, the passenger was arrested on 29.02.2024 and released on Bail bond amount Rs.83,830/- paid by him vide Foll No. 39365 dated 29.02.2024 as the

offence is bailable under provision of Section 104(6)&(7) of customs Act, 1962.

7. 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 79. Bona fide baggage exempted from duty. -

(1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty –

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has

been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) 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:”

VI) 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;”*

VII) Section 119 – Confiscation of goods used for concealing smuggled goods—*Any goods used for concealing smuggled goods shall also be liable to confiscation.”*

VIII) 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:

8. 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 808.34 grams having purity 999.0/24 Kt. by concealing in one strip wrapped with white colour tape consisting of gold and chemical mix paste form in his underwear, totally weighing 808.34 grams and involving Tariff Value is Rs.43,33,680/- (Rupees Forty-Three Lacs Thirty-Three Thousand Six Hundred

and Eighty only) and Market Value of Rs.51,83,076/- (Rupees Fifty-one lac Eighty-three thousand and Seventy-Six Only). The said gold was concealed in one strip wrapped with white colour tape consisting of gold and chemical mix paste form in his underwear and not declared to the Customs. The passenger opted not to declare before Customs and denied for any declaration even though he was repeatedly suggested to declare if anything dutiable/ prohibited/ restricted are in his possession 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 808.340 grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment of one strip wrapped with white colour tape consisting of gold and chemical mix paste form in his underwear without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects as per Section 79 of the Customs Act, 1962. 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 by the passenger, Shri Puneet Kumar Lalwani, found concealed in one strip wrapped with white colour tape consisting of gold and chemical mix paste form in his underwear, without declaring it to the Customs and now converted into gold bar 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 Puneet Kumar Lalwani, 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 808.340 Grams having purity 999.0/24 Kt. and involving Tariff Value is Rs.43,33,680/- (Rupees Forty-Three Lacs Thirty-Three Thousand Six Hundred and Eighty only) and Market Value of Rs.51,83,076/- (Rupees Fifty-one lac Eighty-three thousand and Seventy-Six Only), which was concealed in one strip wrapped with white colour tape consisting of gold and chemical mix paste form in his underwear by the passenger, totally weighing 808.340 Grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee Shri Puneet Kumar Lalwani.

9. Now, therefore, **Shri Puneet Kumar Lalwani**, residing at H-13/8 Near Jhulelal Mandir, Bairagarh, Bhopal, Pin-462030, Madhya Pradesh, India holding an Indian Passport No. W5414779, 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 **808.340 grams** having purity 999.0/24 Kt. and involving Tariff Value is **Rs.43,33,680/-** (Rupees Forty-Three Lacs Thirty-Three Thousand Six Hundred and Eighty only) and Market Value of **Rs.51,83,076/-** (Rupees Fifty one lac Eighty three thousand and Seventy Six Only), derived from one strip wrapped with white colour tape consisting of gold and chemical mix paste form in the passenger's underwear was placed under seizure under Panchnama proceedings dated 28.02.2024 and Seizure Order

dated 28.02.2024, 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 material i.e. strip and white coloured adhesive tape, used for packing and concealment of the above-mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under Panchnama dated 28.02.2024 and Seizure memo order dated 28.02.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Puneet Kumar Lalwani holding Indian Passport No. W5414779 under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Puneet Kumar Lalwani, 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.

11. Shri Puneet Kumar Lalwani, 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.

12. 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.

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

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


(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-185/SVPIA-A/O&A/HQ/2024-25 Date : 29.07.2024
DIN: 20240771MN0000482175

BY SPEED POST/ E-mail:
To,
Shri Puneet Kumar Lalwani,
H-13/8 Near Jhulelal Mandir,
Bairagarh, Bhopal, Pin-462030,
Madhya Pradesh, 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.
 - (iii) Guard File.

Annexure 'A'

The documents relied upon in the notice to Show Cause, issued to Shri Puneet Kumar Lalwani.

Sr. No.	Document	Remarks
1	Panchnama drawn on 28.02.2024 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 28.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 28.02.2024 of Shri Puneet Kumar Lalwani.	Copy enclosed.
4.	Seizure Order dated 28.02.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,

TERMINAL-2, AHMEDABAD DATED 28.02.2024

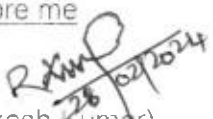
Sr. No.	Name & Address of the Panchas	Age in Yrs.	Occupation
1.	Manish Kumar Labana, Airport Circle, Sardarnagar, Ahmedabad	27	Service
2.	Dilip Labana, Airport Circle, Sardarnagar, Ahmedabad	29	Service

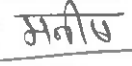
On being called upon by a person, who introduces himself as Shri Rakesh Kumar, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 18.15 PM of 27.02.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Ms. Sarjula Vasava, Shri Ravi Shankar all three are Superintendent (AIU), Shri Dinbandhu Dinanath (S.I.O), Shri Vishu Jain, DRI, Ahmedabad and Shri Kamal Kumar Khatik, Inspector(AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

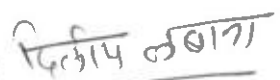
Shri Rakesh Kumar, Superintendent informs us that they have input that 03 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. EY286 of Etihad Airlines which will be landing at approximately 18.45 PM and for which we are requested to go along with the AIU team 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 intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identify **1) Shri Puneet Kumar Lalwani having Passport No. W5414779 2) Shri Akash Ravi Bijlani Passport No. S0157285 and 3) Shri Paresh Pavan Chauhan having Passport No. W3260873 and shows their Boarding Pass which shows that all had travelled from Abu Dhabi to Ahmedabad on 27.02.2024 by Etihad Airways Flight No. EY286 (Seat No. 24D, 24F & 23D at SVPI Airport, Ahmedabad.** The AIU officers ask to 1) Shri Puneet Kumar Lalwani 2) Shri Akash Ravi Bijlani and 3) Shri Paresh Pavan Chauhan if they have anything to declare, in reply to which they denies. The AIU officer inform the passenger that they will be conducting their personal search and he and other accompanied officers will conduct detailed

Before me


(Rakesh Kumar)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1: 
28-02-24

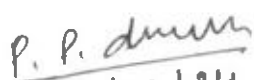
Panch No.2: 
28-02-24

1) Shri Puneet Kumar Lalwani --- Passport No. W5414779

2) Shri Akash Ravi Bijlani --- Passport No. S0157285

3) Shri Paresh Pavan Chauhan --- Passport No. W3260873

(Passengers)


28/02/24


examination of all three passenger. Here, the officers offer their personal search to the passengers, but the passengers denies saying that they are having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which all three passengers give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to 1) Shri Puneet Kumar Lalwani having Passport No. W5414779 2) Shri Akash Ravi Bijlani Passport No. S0157285 and 3) Shri Paresh Pavan Chauhan having Passport No. W3260873 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 their body/clothes. The passenger removes all the metallic objects such as Jewellery etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound was heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.3 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

Now, the AIU officers ask the said passenger again as they have specific input, if they are having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passengers and on sustained interrogation and repeated questioning, the passengers 1) Shri Puneet Kumar Lalwani 2) Akash Ravi Bijlani confessed that they are carrying gold and chemical mix paste strip covered with white tape concealed in their underwear, Now, the officers of AIU asked to remove the gold paste strip from the underwear then Shri Puneet Kumar Lalwani and Shri Akash Ravi Bijlani removed the gold paste strip.

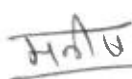
Further, the passenger viz. Shri Paresh Pavan Chauhan having Passport No. W3260873 confess that he is carrying one capsule containing gold and chemical mix paste concealed in his rectum. Now he has taken to the washroom opposite belt no. 6 of arrival hall, Terminal 2 by the Officer, where above said passenger removed one capsule covered with black tape containing gold paste from their rectum.

Thereafter, the AIU officer called the Government Approved Valuer and informed him that One capsule and two strip of gold and chemical mix paste have been recovered from total threee passengers and the passenger has informed that it is gold in semi-solid paste form 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 gold has to be extracted from such semi-solid paste form by melting it and also informs the address of his workshop.

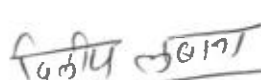
Before me


(Rakesh Kumar)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad


Panch No.1:


27-02-24

Panch No.2:

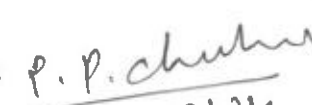

28-02-24

1) Shri Puneet Kumar Lalwani ---  Passport No. W5414779

 2) Shri Akash Ravi Bijlani --- Passport No. S0157285

3) Shri Paresh Pavan Chauhan --- Passport No. W3260873

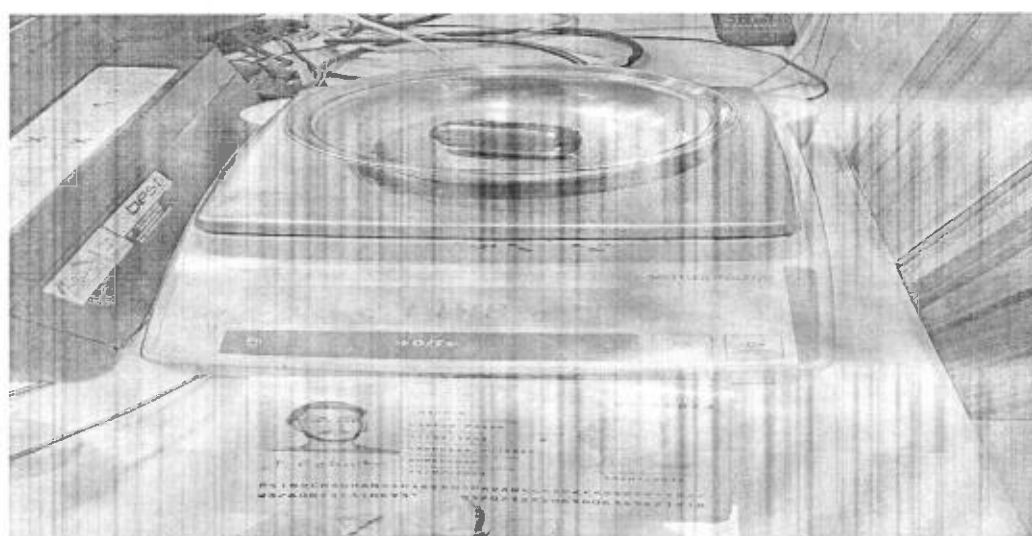
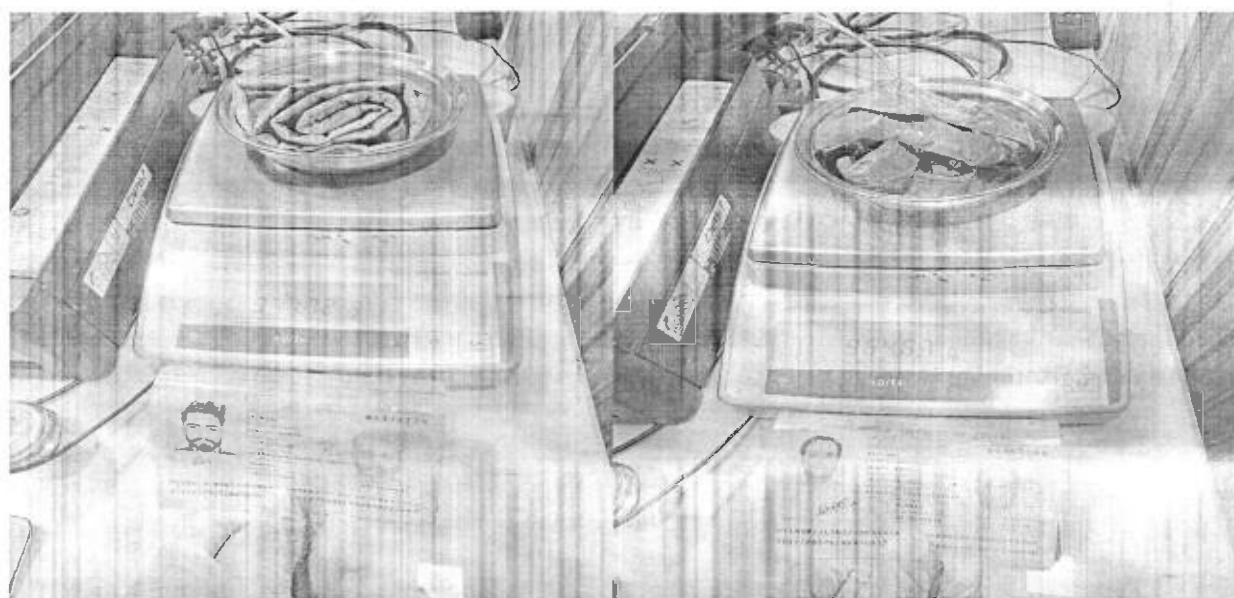
(Passengers)


27/02/24

Thereafter, at around 12.45 PM on 28.02.2024 we the panchas along with the passengers 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-380 006.

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 the said semi-solid substance (Strips covered with white tape & Capsule covered with black tape) on his weighing scale, Shri Kartikey Vasantrai Soni informs that the recovered stripe containing gold and chemical mix paste covered in white and capsule covered with black tape is weighing **971.72 Grams, 964.67(strip) & 211.48 grams(one capsule)**.

Now the AIU officer takes the photographs of the said strips and capsule which are as under:



Before me

R.K. Kumar
(Rakesh Kumar)
Superintendent of Customs
Customs, SVPI Airport, Ahmedabad

Panch No.1: *मनीष*
28-02-24

Panch No.2: *विलीय लुलगा*
28-02-24

1) Shri Puneet Kumar Lalwani --- Passport No. W5414779

2) Shri Akash Ravi Bijlani --- Passport No. S0157285

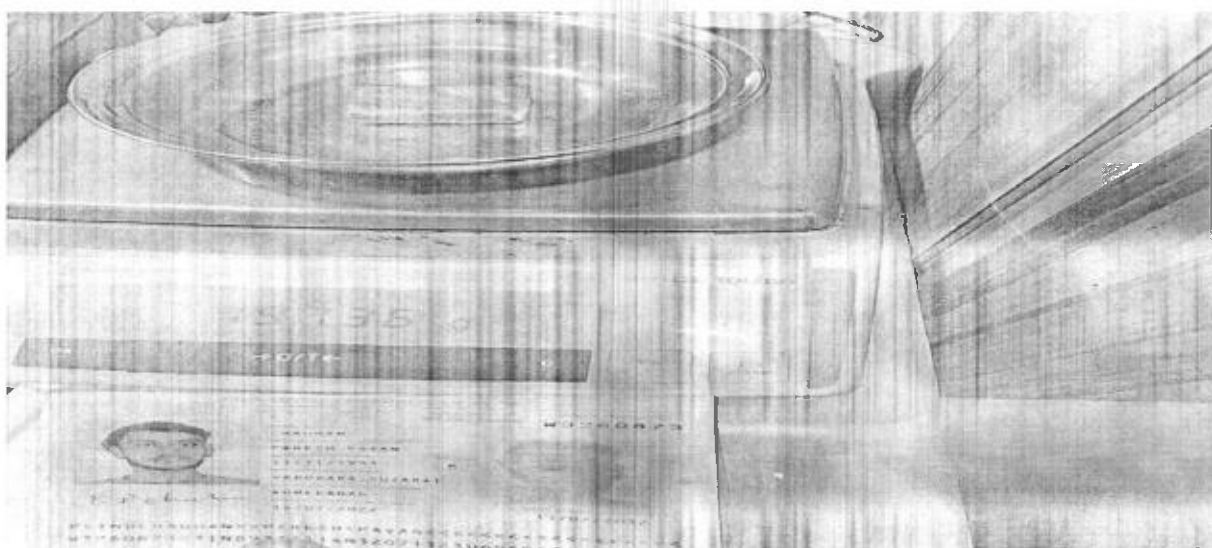
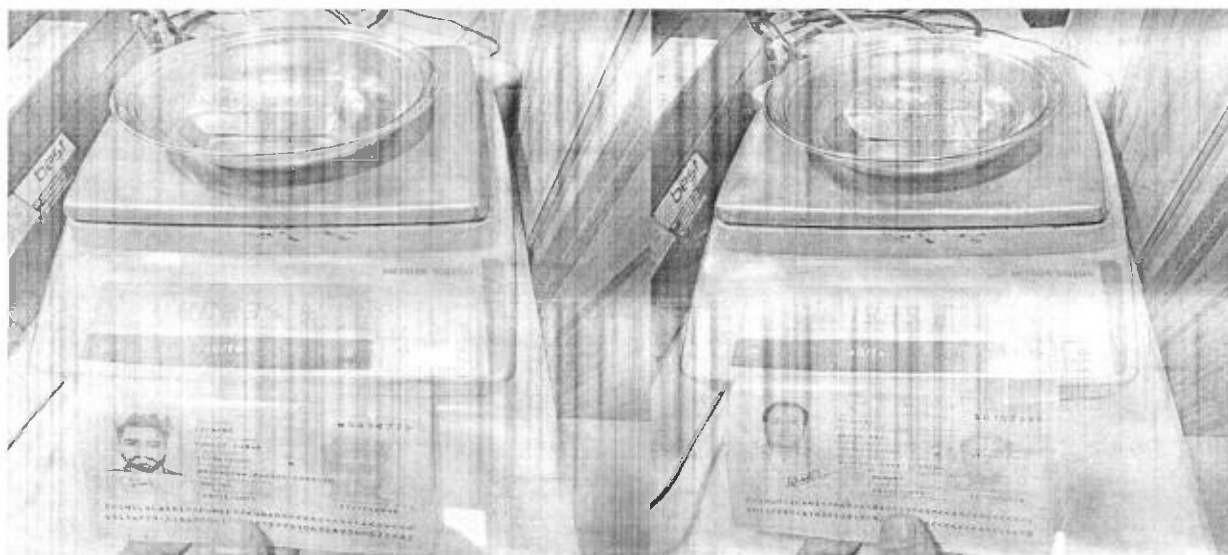
3) Shri Paresh Pavan Chauhan --- Passport No. W3260873

(Passengers)

P. P. Chauhan
27/02/24

Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the strips and capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Puneet Kumar Lalwani, Shri Akash Ravi Bijlani and Shri Paresh Pavan Chauhan into solid gold. The black rubber of capsule is removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, 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 a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bars among which from capsule **197.360 gram** bar derived, from plastic strips **808.340 gram** and **819.890 gram** bar derived.

Now the AIU officer takes the photographs of the above said bars which are as under:



Before me

Rakesh Kumar
(Rakesh Kumar)
Superintendent of Customs
Customs, SVPI Airport, Ahmedabad

Panch No.1: *Holu*
28-02-24

Panch No.2: *Puneet Kumar Lalwani*
28-02-24

1) Shri Puneet Kumar Lalwani --- Passport No. W5414779

2) Shri Akash Ravi Bijlani --- Passport No. S0157285

3) Shri Paresh Pavan Chauhan --- Passport No. W3260873

(Passengers)

P. P. Chauhan
27/02/24

Now, the Government Approved Valuer, in presence of we panchas, the passengers and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation of -

1) Gold bar weighing 808.340 grams having purity of 24 Kt. derived from strip consisting gold and chemical mix paste weighing 971.720 grams recovered from Shri Puneet Kumar Lalwani having Market Value Rs.51,83,076/- and Tariff Value 43,33,680/-. The value of the gold bar has been calculated as per the Notification No.12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). He submits his valuation report to the AIU Officer vide certificate no 1425/2023-24 dated 28.02.2024 which is in Annexure-A and Annexure-B for passenger.

2) Gold bar weighing 819.890 grams having purity of 24Kt. derived from strip consisting gold and chemical mix paste weighing 964.670 grams recovered from Shri Akash Ravi Bijlani having Market Value Rs. 52,57,135/- and Tariff Value 43,95,602/-. The value of the gold bar has been calculated as per the Notification No.12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). He submits his valuation report to the AIU Officer vide certificate no 1426/2023-24 dated 28.02.2024 which is in Annexure-A and Annexure-B for passenger.

3) Gold bar weighing 197.360 grams having purity of 24 Kt. derived from capsule consisting gold and chemical mix paste weighing 211.480 grams recovered from Paresh Pavan Chauhan having Market Value Rs. 12,65,472/- and Tariff Value Rs. 10,58,088/- . The value of the gold bar has been calculated as per the Notification No.12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). He submits his valuation report to the AIU Officer vide certificate no 1427/2023-24 dated 28.02.2024 which is in Annexure-A and Annexure-B for passenger.

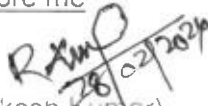
We, the above panchas and the said passenger put our dated signature on the said valuation report.

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


Case-1. : One Gold bar derived from strips containing gold paste and chemical mix recovered from Shri Puneet Kumar Lalwani.

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	971.720	808.340	999.0 24Kt.	51,83,076/-	43,33,680/-

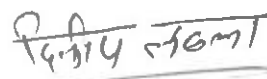
Before me


(Rakesh Kumar)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:


28-02-24

Panch No.2:



28-02-24

1) Shri Puneet Kumar Lalwani --- Passport No. W5414779

2) Shri Akash Ravi Bijlani --- Passport No. S0157285

3) Shri Paresh Pavan Chauhan --- Passport No. W3260873

(Passengers)


28/02/24

Case-2. : One Gold bar derived from strips containing gold paste and chemical mix recovered from Shri Akash Ravi Bijlani.

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	964.670	819.890	999.0 24Kt.	5257135/-	4395602

Case-3. : One Gold bar derived from capsule containing gold paste and chemical mix recovered from Shri Paresh Pavan Chauhan.

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	211.480	197.360	999.0 24Kt.	1265472/-	1058088/-

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 17.30PAM on 28.02.2024.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that;

1) **Shri Puneet Kumar Lalwani** is aged 24 years (DOB-11.06.2000), S/o- Narayandas Lalwani, address H-13/8 Near Jhulelal Mandir Bairagarh, Bhopal, Madhya Pradesh, 462030 (as per Passport)

2) **Shri Akash Ravi Bijlani** is aged 33 years (DOB-13.09.1991), S/o- Ravi Bijlani, address BK No. 406, R No.1, Nr. Post Office, Ulhasnagar, Thane, Pin-421001, Maharastra (as per Passport).

3) **Shri Paresh Pavan Chauhan** is aged 31 years (DOB-11.11.1993), S/o- Pavan Tukaram Chauhan, address B/6, Ambika Mil ni Chali, Behind Sanman Hotel, Jetalpur Road, Vadodara, Pin-390007, Gujarat(as per Passport).

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Puneet Kumar Lalwani. Shri Akash Ravi Bijlani and Shri Paresh Pavan Chauhan produces the identity proof documents which are as under: -

1. Shri Puneet Kumar Lalwani:

Before me

(Rakesh Kumar)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:

Handwritten signature
28-02-24

Panch No.2:

Handwritten signature
28-02-24

1) **Shri Puneet Kumar Lalwani** --- Passport No. W5414779

2) **Shri Akash Ravi Bijlani** --- Passport No. S0157285

3) **Shri Paresh Pavan Chauhan** --- Passport No. W3260873

(Passengers)

Handwritten signature
28/02/24

- (i) Copy of Passport No.W5414779 issued at Ahmedabad on 28.12.2022 and valid up to 27.12.2032.
- (ii) Boarding pass of Etihad Airlines Flight No.EY-286 from Abu Dhabi to Ahmedabad dated 27.02.2024 having seat No.24D

2. Shri Askah Ravi Bijlani

- (i) Copy of Passport No.S0157285 issued at Ahmedabad on 28.02.2018 and valid up to 27.02.2028.
- (ii) Boarding pass of Etihad Airlines Flight No.EY-286 from Abu Dhabi to Ahmedabad dated 27.02.2024 having seat No.24F.

3. Shri Paresh Pavan Chauhan

- (i) Copy of Passport No.W3260873 issued at Ahmedabad on 14.07.2022 and valid up to 13.07.2032.
- (ii) Boarding pass of Etihad Airlines Flight No.EY-286 from Abu Dhabi to Ahmedabad dated 28.02.2024 having seat No.23D

Now, the AIU Officer show the passengers as well as us, the passenger manifest of Etihad Flight No. EY286, in which name of **Shri Puneet Kumar Lalwani, Shri Askah Ravi Bijlani** and **Shri Paresh Pavan Chauhan** mentioned clearly. 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.

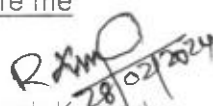
Now, the AIU Officers inform us the panchas as well as the passengers **Shri Puneet Kumar Lalwani, Shri Askah Ravi Bijlani** and **Shri Paresh Pavan Chauhan** that,

1. Shri Puneet Kumar Lalwani recovered Gold bar of 24Kt. with purity 999.0 weighing 808.340 Grams having market value of Rs. 51,83,076/- and having tariff value of Rs. 43,33,680/-.

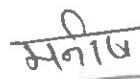
2. Shri Askah Ravi Bijlani recovered Gold bar of 24Kt. with purity 999.0 weighing 819.890 Grams having market value of Rs. 52,57,135/- and having tariff value of Rs. 43,95,602/-.

3. Shri Paresh Pavan Chauhan that the recovered Gold bar of 24Kt. with purity 999.0 weighing 197.360 Grams having market value of Rs. 12,65,472 and having tariff value of Rs. 10,58,088/- . The value of the gold bar has been calculated as per the Notification No.12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate), recovered from the above said passenger is 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 officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by **Shri Puneet Kumar Lalwani, Shri Akash Ravi Bijlani & Shri Paresh Pavan Chauhan** are liable

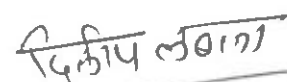
Before me


(Rakesh Kumar)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:


28-02-24

Panch No.2:



28-02-24

1) **Shri Puneet Kumar Lalwani** --- Passport No. W5414779

2) **Shri Akash Ravi Bijlani** --- Passport No. S0157285

3) **Shri Paresh Pavan Chauhan** --- Passport No. W3260873

(Passengers)


28/02/24

for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passengers places the One gold bar weighing 808.340 grams having purity of 999.00(24 Kt.) recovered from Shri Puneet Kumar Lalwani in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape and after placing the packing list (**Annexure-C**) 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.

Further, places the One gold bar weighing 819.890 grams having purity of 999.00 (24 Kt.) recovered from **Shri Akash Ravi Bijlani and one gold bar of** weighing 197.360 grams recovered from **Shri Paresh Pavan Chauhan** in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape and white coloured tape after placing the packing list (**Annexure-C**) 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.

We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5840 dtd. 28.02.2024(**Shri Puneet Kumar Lalwani**), 5841 dated 28.02.2024(**Shri Akash Ravi Bijlani**) & 5842 dated 28.02.2024(**Shri Paresh Pavan Chauhan**).

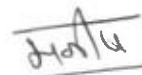
The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passengers Shri Puneet Kumar Lalwani. Shri Akash Ravi Bijlani and Shri Paresh Pavan Chauhan.

Nothing else is seized or taken over from the passengers Shri Puneet Kumar Lalwani. Shri Akash Ravi Bijlani and Shri Paresh Pavan Chauhan 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 all find the Panchnama is the 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 17.00 PM on 28.02.2024.

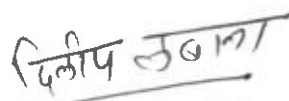
Before me


(Rakesh Kumar)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:


28-02-24

Panch No.2:

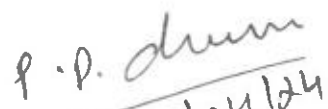

28-02-24

1) Shri Puneet Kumar Lalwani --- Passport No. W5414779

2) Shri Akash Ravi Bijlani --- Passport No. S0157285

3) Shri Paresh Pavan Chauhan --- Passport No. W3260873

(Passengers)


27/04/24

इस पंचनामा की एक प्रति प्राप्त हुआ

1. P. P. Sharma
28/02/24

2. Arora
28/02/24

3. Puneet
28-02-24

- Statement of Shri Puneet Kumar Lalwani, Male, DOB 11.06.2000, S/o Narayandas Lalwani, Address H-13/8, Near Jhulelal Mandir, Bairagarh, Bhopal, Madhya Pradesh, India- 462030, (Mob- 6263914635) recorded under section 108 of Customs Act, 1962 on 28.02.2024, Passport No. - W5414779

I, Shri Puneet Kumar Lalwani, Male, DOB 11.06.2000, S/o Narayandas Lalwani, Address H-13/8, Near Jhulelal Mandir, Bairagarh, Bhopal, Madhya Pradesh, India- 462030 on being called vide summons I No VIII 10-326-ATC-A-2023-24, dated-28.02.2024 (CBK) Do not by you to the Superintendent of Customs, An Intelligence Unit at SAIT Airport Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 28.02.2024

Before recording my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been explained that giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code. Further, I have also been explained that my statement can be used against me or against any other person in these enquiry proceedings or in any other proceedings as evidence in the court of law. After having understood the said provisions, I give my true and correct statement which is as under:

My name, age and residential address given above are correct. I am staying at the said address and my age is 24 years. I am working in a shop as a salesman. I live with my parents, brother, sister in law at this above mentioned address. My mobile No. is 6263914635. I submit a copy of my Passport bearing No. S0157285 issued on 28.12.2022 and valid upto 27.12.2032. On being asked, I state that I have passed 12th Class passed 1,000 Good, write and speak Hindi and English.



(S/o Narayandas Lalwani)



(S/o Narayandas Lalwani)
Shri Puneet Kumar Lalwani
Superintendent of

Further hereafter I voluntarily reply the questions as asked.

Q 1 When & from where did you go?

Ans 1 I went to Dubai on 25/02/2024 from CSMI Airport Mumbai Airport Maharashtra.

Q 2 What was the purpose of your visit to Dubai?

Ans 2 I went to Dubai for tours and travels purpose only.

Q 3 Who bought tickets for your journey from Dubai to SVPI Airport Ahmedabad?

Ans 3 The to and from tickets were booked by the person who given the gold in Dubai.

Q 4 From where did you purchase gold in Dubai? Give details.

Ans 4 The gold is purchased by an unknown person and given to me in Dubai at Hotel room.

Q 5 Have you ever visited abroad earlier? Did you smuggle gold during your earlier visit also?

Ans 5 I have visited to abroad many times. But, I had brought gold first times.

Q 6 Why did you land at Ahmedabad when you have gone from CSMI Airport Mumbai to Dubai?

Ans 6 The ticket for my return journey from Abudhabi to Ahmedabad was cheaper than Dubai to Mumbai. Therefore, the ticket from Abudhabi to SVPI Airport Ahmedabad is booked by that person who given the gold in Dubai.

Q 7 How did you plan to go to Mumbai Maharashtra from SVPI Airport Ahmedabad Gujarat?

Ans 7 I was supposed to go to Mumbai Maharashtra by train from SVPI Airport Ahmedabad.

Dr. A. Lalwani

f (e)
Bene, St.
Shankar Parry
Superintendent

Please inform the details of the person to whom you were to handover the gold smuggled by you and where?

Ans. 8. As informed, the I don't know the person. The person meet me Dubai first time. I do not know Name, address, contact no. I take details of that person. The gold is given by that person and smuggle the gold to India and I will give you Rs 10000.

Q. 9. To whom the consignment of gold was supposed to be handed over after reaching Ahmedabad?

Ans. 9. As informed, a person was supposed to come at Ahmedabad to collect the smuggled gold.


Q. 10. Why you are not declared the gold at Red Channel of Customs?

Ans. 10. I state that I had intentionally not declared the seized items, i.e. gold before the Customs Authorities on my arrival at SVP International Airport, Ahmedabad, as I wanted to clear it illicitly and evade payment of customs Duty. I am fully aware that clearing gold without declaring before Customs with an intent to evade payment of customs duty is an offence under the provisions of Customs Act, 1962 and Regulations. I also did not fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 808 340 grams of 24Kt, with purity 999.0 is having market value of Rs. 5183076/- (Fifty One Lakh Eighty three thousand Seventy Six only) and Tariff Value Rs. 4333680/- (Rupees Forty three lakh thirty three thousand six hundred eighty only) which were recovered from my underwear/undergarments.

Q. 11. Are you aware of customs laws and baggage rules?

Ans. Yes, I aware of customs laws and baggage rules. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations.


Gaur Shankar Kumar

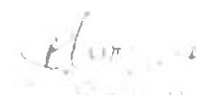

Gaur Shankar Kumar
Superintendent

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any fear, favour, threat, coercion or duress and in token of the above statement being true and correct, I put my dated signature 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 typed as per my say and I further state that I have been shown and explained the panchnama in Hindi and English and I understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

I have read my statement and found true and voluntary which is covered in total four pages. In respect of the same, I put my dated signature


A. Lalwani

Page 4 of 4


A. Lalwani

**OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS**

AIR INTELLIGENCE UNIT

SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT,
AHMEDABAD 38 00 04
Phone (079) 22860033

F. No. VIII/10-326/AIU/A/2023-24

Date: 28.02.2024

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 808.340 grams 24Kt Gold total Tariff Value is Rs.4333680/- and Market Value is Rs.5183076/- as on 28.02.2024 smuggled by , 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 Puneet Kumar Lalwani, in form of Gold Bar total weighing 808.340 grams derived/recovered from the rectum of the passenger and the same was recovered during the course of Panchnama dated 27.02.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Puneet Kumar Lalwani is being seized as under:

Sr. No	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	24Kt Gold Bar (Purity 999.0/24 Kt.)	01	808.340	24 Kt	Rs.5183076/-	Rs.4333680/-
	Total	01	808.340	24 Kt	Rs.5183076/-	Rs.4333680/-

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

Date :28.02.2024

Place: SVPI Airport, Ahmedabad

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

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM PUNEET KUMAR LALWANI AT SVPI AIRPORT, AHMEDABAD ON 28/02/2024.

Certificate No: **1425/2023-24**

Dated: 28/02/2024.

This is to certify that I have checked and examined the One of Gold Bar weighing **808.340** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **971.720** Grams (Contained in Transparent Plastic Strips). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 12/2024- Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024- Customs (N.T.) dated 15.02.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64120** 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 @ **53612.10** 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	808.340	999.0 24Kt	5183076	4333680
	Total	1	808.340		5183076	4333680

Place: Ahmedabad

Date: 28/02/2024



K. Vasantrai, J. Soni
28/02/24
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1425/2023-24 Dated:28.02.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Puneet Kumar Lalwani

Puneet
28-02-24

P1 - *मनीष*
28-02-24

P2 - *फिलीप चौधरी*
28-02-24