



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद -380009.

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SHOW CAUSE NOTICE

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

On the basis of passenger profiling, the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad and DRI, intercepted a male passenger named **Shri Sohel Mahmud Anwar Panchbhaya** (the passenger/noticee) (Passport No. W0354554) son of Shri Mahmed Anwar Ahmad Panchabhaya, Aged 33 years (DOB-15.08.1992), holding Indian Passport No. W0354554 issued on 28.06.2022 as per Passport Residing at Masjid Faliyu, At. Post New Kosadi, Tal: Mangrol, Surat Rural, Gujarat-394405, arrived from Dubai to Ahmedabad by Spicejet Flight No. SG016 on 28.08.2025, at the Green Channel area of SVPI Airport, when he attempted to exit through the Green Channel without making any declaration to the Customs Authorities at SVPI Airport, Ahmedabad. Passenger's personal search and examination of his baggage was conducted in presence of two independent witnesses and the proceedings thereof were recorded under the **Panchnama dated 28/29.08.2025 (RUD-01)**.

2. The passenger **Shri Sohel Mahmud Anwar Panchbhaya** was carrying 03 Trolley Bags. One grey coloured trolley bag having 'Milano bag' tag, one grey coloured trolley bag having 'Travel Star' tag and One peach coloured trolley bag having 'Milano bag' tag. The AIU Officers inquired with the passenger as to whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. As regards the search of the passenger, the Officers asked/ informed the passenger that a search of his baggage as well his personal search was to be carried out and given him an option to carry out the search in presence of a Magistrate or any Gazetted Officer of Customs to which the passenger desired to be searched in presence of a Superintendent of Customs. Before commencing the search, the officers offered themselves to the said passenger for conducting their personal search, which was declined by the said passenger reposing faith in the Officers.

2.1 Thereafter, in the presence of the panchas, the AIU officers once again asked the passenger if they were carrying any contraband/ Restricted/dutiable goods which they wanted to declare to the customs, but the passengers still replied in negative. Thereafter, in the presence of the panchas, the AIU officer asked the passengers to walk through the Door Frame Metal Detector (DFMD) machine before passing through the said DFMD Machine, the passenger was asked to remove all the metallic objects he has wearing on his body/clothes. Thereafter, the passenger removed his metallic and electronic objects like mobile phones, jewellery etc. from his body/clothes and passed through the Door Frame Metal Detector (DFMD) machine. When the passenger passed through the DFMD Machine, no beep sound was heard in the case of passenger, indicating that there was nothing objectionable/dutiable goods/items on his body/clothes.

2.2 Thereafter, before commencing the personal search, the officers offered themselves to the said passenger for conducting their personal search, which were declined by the said passengers imposing faith in the officers. The passengers were thoroughly examined and searched by the DRI & AIU Officers. The officers observe that Shri Sohel Mahmud Anwar Panchbhaya is carrying 03 Trolley Bags. One grey

coloured trolley bag having 'Milano bag' tag, one grey coloured trolley bag having 'Travel Star' tag and One peach coloured trolley bag having 'Milano bag' tag. Thereafter, the officers, in presence of the panchas carry out scanning of each trolley bag one by one in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad.

2.3 While examining these three trolley bags, officials noticed some unusually blurred images of screws. These images were highly suspicious and required a thorough investigation. The images are provided below:



Whereas, 104 white colour screws were taken out from these 3 trolley bags, out of which 82 white colour screws were abnormally heavy and the remaining 22 white colour screws were light weight.

2.4 When the passenger was asked about these unusually heavy screws, he said that he was not aware of it as these three trolley bags were handed over to him by Mohammad Kanji Bhai in Dubai. He further said that he had to hand over these three trolley bags to an unknown person outside SVPI airport, who was supposed to come and collect these trolley bags from him.

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

3.1 Thereafter, Mr. Soni Kartikey Vasantrai, Government-approved Valuer informed that the said 82 white colour screws are of gold and the gross weight of these 82 white-coloured screws is 356.600 grams and 22 pieces of light weight white coloured screw having gross weight of 39.240 grams are other than gold. The photographs of the same is as below:



(82 white-coloured screws weighing 356.600 grams)



(22 white-coloured screws weighing 39.240 grams)

3.2 Thereafter, the Government approved valuer Mr. Kartikey Vasantrai Soni starts the process of converting the 82 white-coloured screws concealed in the 03 trolley bags and converted the 82 white-coloured screws of gold into one gold bar after melting them in his furnace. The photograph of the same is as under:



3.3 Shri Soni Kartikey Vasantrai vide **Certificate No. 526/2025-26 dated 29.08.2025 (RUD-02)** certified that the gold bar is having purity 999.0/24Kt having Market Value of Rs.36,59,553/- and Tariff Value of Rs.33,65,930/-. The value of the gold bar has been calculated as per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Notification No. 36/2024-Customs (N.T.) dated 22.08.2025 (Exchange rate). The details are as below:

SR. No.	Details of Items	Pcs	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value (Rs)
1	01 Gold Bar (Derived after melting 82 white Coloured Screws extracted from 03 Trolley Bags)	1	353.580	999.0 24Kt	36,59,553/-	33,65,930/-
	Total	1	353.580		36,59,553/-	33,65,930/-

Seizure of the Above Gold and Packing Material:

4. The aforementioned Gold Bar (derived after melting 82 white Coloured Screws extracted from 03 Trolley Bags) totally weighing 353.580 grams having purity 999.0/24kt recovered from the passenger Shri Sohel Mahmad Anwar Panchbhaya, had been carried and attempted to be cleared through Customs without any legitimate Import documents inside the Customs Area, therefore the same fall under the category of Smuggled Goods and stand liable for confiscation under the Customs Act, 1962. Accordingly, the said 01 Gold Bar weighing 353.580 grams (Derived after melting 82 white Coloured Screws extracted from 03 Trolley Bags) having purity 999.0/24Kt having Market Value of Rs.36,59,553/- (Rupees Thirty Six Lakhs Fifty Nine Thousand Five Hundred Fifty Three Only) and Tariff Value of Rs.33,65,930/- (Rupees Thirty Three Lakhs Sixty Five Thousand Nine Hundred Thirty Only) was placed under seizure vide **Seizure Order dated 29.08.2025 (RUD-03)** issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject gold bar is liable for confiscation under Section 111 of the Customs Act, 1962. Further the said gold bar handed over to the Ware House In-charge, Customs, SVPI Airport, Ahmedabad vide Ware House Entry Nos. 7635 dated 29.08.2025.

4.1 Further, under Section 111 of the Customs Act, 1962, total **03 Trolley Bags** of the passenger (One grey coloured trolley bag having 'Milano bag' tag, One grey coloured trolley bag having 'Travel Star' tag and One peach coloured trolley bag having 'Milano bag' tag) used for concealment of the aforesaid gold bar (derived the form of screws) were also placed under seizure vide the same **Seizure Order Dated 29.08.2025 (RUD-3)** under reasonable belief that they were used for concealment of the said gold recovered from the passenger. The said trolley bags were sealed and handed over to the Ware

House In-charge, SVPI Airport, Customs Ahmedabad vide Ware House Entry No. 7635A dated 29.08.2025.

Statements of the Shri Sohel Mahmud Anwar Panchbhaya:

5. Statements of the Passenger was recorded under Section 108 of the Customs Act, 1962 on 29.08.2025 (**RUD-04**), wherein they inter alia stated as under:

5.1. Shri Sohel Mahmud Anwar Panchbhaya gave his personal details like name, age, address, education, profession and family details and informed that he had worked as Sales Manager in Rains Super Market, Johannesburg, South Africa and also look after Sales work at the footwear shop of his brother Zunaid. Presently doing agriculture related work in Kosamba, Mangrol, District-Surat (Gujarat).

5.2. Also informed that it was also reported that he had travelled to Dubai from Surat International Airport by Indigo flight (flight number 6E 1507). While he was working in South Africa, he became friends with a man named Mohammad Kanji Bhai, who was originally from Navsari, Gujarat and worked as a driver. Mr. Mohammad Kanji Bhai called Mr. Sohil Mohammad Anwar Panchbhaya and told him that he was working in Dubai and requested him to come to Dubai for a week. He lured his by saying that he would bear all the expenses of his trip to Dubai and after getting his consent, he arranged for the air tickets.

5.3. During his visit to Dubai, he visited 'Day by Day' Super Market, Dubai Mall, Burj Khalifa etc. and met Mr. Zubair, a friend of Mohammad Kanji Bhai and some other friends whose details he did not remember. During his stay in Dubai, Mohammad Kanji Bhai had arranged to rent a room in a building called Al-Abuah near Day-by-Day supermarket, in which 12 people were living together.

5.4. On being asked about whereabouts of Shri Mohammad Kanji Bhai, Mr. Sohel Mahmud Anwar Panchbhaya stated that the exact address of Mohammad Kanji Bhai was not available with him and he provided mobile numbers of Shri Mohammad Kanji Bhai as +971526708554 and 9824773842. Subsequently during the investigation, the address of Shri Mohammad Kanji Bhai was gathered as 02, Khanji Faliu, Khanji Street, Village Luvara, Velachha, Mangrol, Surat-394405.

5.5. Shri Sohel Mahmud Anwar Panchbhaya native place was Navsari, Gujarat and presently he is working in South Africa. He has no further information about Shri Mohammed Kanji Bhai nor does he know anything about the person who was to receive the said trolley bags containing the gold screws. Mohammad Kanji Bhai had told them that as soon as they come out of SVPI Airport, Ahmedabad, one of his men would contact them to collect three trolley bags.

5.6. Since the gold was concealed in the trolley bags which were given by Mohammad Kanji Bhai, he has not aware about payment particulars and Bank Account details in respect of purchase of the said Gold. This was his first attempt of bringing Gold to India. He was not involved in smuggling in past.

5.7. Shri Sohel Mahmud Anwar Panchbhaya state that Mohammad Kanji Bhai did not inform him that the 82 Screws of the said three trolley bags were made of Gold and he wanted to smuggle the gold from Dubai to India without declaring the same before Indian Customs Authorities with intent to evade the Customs Duty. Since he was not aware about concealment of Gold in his baggage, he did not declare the dutiable goods before Customs Authorities and opted for Green Channel.

5.8. A passenger further stated that they were present during the entire Panchnama Proceedings Dated 28/29.08.2025 and the fact narrated therein were true and

correct. They stated that they were aware that smuggling of gold without payment of Customs duty were an offence and they were aware of the concealed gold in the form of 82 white-coloured screws weighing 353.58 Grams, but they did not make any declarations in this regard to evade payment of Customs duty.

5.9 Shri Soheli Mahmadi Anwar Panchbhaya further stated that after seizure of the said gold, the Customs officers seized the One grey coloured trolley bag having 'Milano bag' tag, One grey coloured trolley bag having 'Travel Star' tag and One peach coloured trolley bag having 'Milano bag' tag, total 03 trolley bags used for concealment of the smuggled gold and deposited the seized goods in the Customs Warehouse in his presence after due sealing.

5.10 Shri Soheli Mahmadi Anwar Panchbhaya admitted that he had deliberately opted for the Green Channel with the intention to smuggle the gold into India without declaring the same before Customs authorities and to evade payment of Customs duty.

5.11 Shri Soheli Mahmadi Anwar Panchbhaya stated that he did not possess any immovable property and did not have any bank account. He further stated that he had perused the Panchnama dated 28/29.08.2025 and agreed with the contents thereof. He stated that his statement was given voluntarily, without any fear, threat or coercion, and that the same was true and correct.

6. During further investigation, in order to record the version of Shri Mohammad Kanji Bhai, 02, Khanji Faliu and to examine his role in this case as stated by the passenger in his statement, two summons dated 22.01.2026 and 27.01.2026 (**RUD-5**) were issued to Shri Mohammad Kanji Bhai, 02, Khanji Faliu, Khanji Street, Village Luvara, Velachha, Mangrol, Surat-394405, directing him to appear before investigating officers for tendering statement and for producing/explaining documents/evidence relating to the case but he did not appear before the Investigating Officer, nor complied with the Summons issued to him.

Summation:

7. The aforementioned proceedings indicates that Shri Soheli Mahmadi Anwar Panchbhaya attempted to smuggle the aforesaid gold bar weighing 353.580 grams with a purity of 999.0/24Kt. derived from melting 82 white-coloured screws concealed inside three trolley bags, was recovered after he attempted to clear the same through Customs without valid import documents. The gold, valued at Rs. 36,59,553/- (market value) and Rs. 33,65,930/- (tariff value), was seized on 29.08.2025 under Sections 110(1) and 110(3) of the Customs Act, 1962, on reasonable belief that it is liable for confiscation under Section 111 of the Customs Act, 1962. The three trolley bags used for concealment of the gold were also placed under seizure vide the same seizure order dated 29.08.2025 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962.

Legal provisions relevant to the case:

8. Foreign Trade Policy 2015-20 and Foreign Trade (Development and Regulation) Act, 1992

8.1. In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-20, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. Gold can be imported by the banks (Authorized by the RBI) and agencies nominated for the said purpose under Para 4.41 of the Chapter 4 of the Foreign Trade Policy or any eligible passenger as per the provisions of Notification no.

50/2017-Customs dated 30.06.2017 (Sr. No. 356). As per the said notification "Eligible Passenger" means passenger of Indian Origin or a passenger holding valid passport issued under the Passport Act, 1967, who is coming to India after a period of not less than 6 months of stay abroad.

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

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

8.4 As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

The Customs Act, 1962:

8.5 As per Section 2(3) – "baggage includes unaccompanied baggage but does not include motor vehicles.

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

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

8.7 As per Section 2(33) of Customs Act 1962, prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force.

8.8 As per Section 2(39) of the Customs Act 1962 'smuggling' in relation to any goods, means any act or omission, which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act 1962.

8.9 As per Section 11(3) of the Customs Act, 1962 any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

8.10 As per Section 77 of the Customs Act 1962 the owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

8.11 As per Section 110 of Customs Act, 1962 if the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.

8.12 Section 111. Confiscation of improperly imported goods, etc.:

The following goods brought from a place outside India shall be liable to confiscation: -

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;
- (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;
- (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;
- (g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;
- (h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;
- (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;
- (k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;
- (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];
- (n) any dutiable or prohibited goods transitted with or without transshipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

(p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.

8.13 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 knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

8.14 Section 119 Confiscation of goods used for concealing smuggled goods: *Any goods used for concealing smuggled goods shall also be liable to confiscation.*

Explanation : *In this section, "goods" do not include a conveyance used as a means of transport.*

a. As per Section 123 of Customs Act 1962,

(1) where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be-

(a) in a case where such seizure is made from the possession of any person -

(i) on the person from whose possession the goods were seized; and

(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;

(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.

(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

8.15 All dutiable goods imported into India by a passenger in his baggage are classified under CTH 9803.

Customs Baggage Rules and Regulations:

8.16 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, 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 under Section 77 of the Customs Act, 1962.

8.17 As per Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more

than one year, on return to India, shall be allowed clearance free of duty in his bon-fide baggage of jewellery upto weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

Notifications under Foreign Trade Policy and the Customs Act, 1962:

8.18 As per Notification no. 49/2015-2020 dated 05.01.2022, gold in any form includes gold in any form above 22 carats under Chapter 71 of the ITC (HS), 2017, Schedule-1 (Import Policy) and import of the same is restricted.

8.19 Notification No. 50 /2017 –Customs New Delhi, the 30th June, 2017 G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
356.	71or 98	11. Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger 12. Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls	10%	41

Condition No. 41 of the Notification:

If,- 1. (a) the duty is paid in convertible foreign currency; (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and 2. the gold or silver is,- (a)carried by the eligible passenger at the time of his arrival in India, or (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and (c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ; Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs. Explanation.- For the purposes of this

notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

9. From the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 kt.) was restricted as per DGFT notification and import was permitted only by nominated agencies. Further, it appears that import of goods whereas it is allowed subject to certain conditions are to be treated as prohibited goods under section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. As such import of gold is not permitted under Baggage and therefore the same is liable to be held as prohibited goods.

10. Contravention and violation of laws:

It therefore appears that:

(i) Shri Sohel Mahmud Anwar Panchbhaya had attempted to smuggle/improperly import gold as detailed hereinabove, having total weight 353.580 grams and having total market value of Rs. 36,59,553/- with a 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. Shri Sohel Mahmud Anwar Panchbhaya had knowingly and intentionally smuggled the said gold upon their arrival from Dubai to Ahmedabad by Spice Jet Flight No. SG 016 on 28.08.2025 with an intent to clear these illicitly to evade payment of the Customs duty. Therefore, the aforesaid gold smuggled by Shri Sohel Mahmud Anwar Panchbhaya, cannot be treated as bonafide household goods or personal effects. Shri Sohel Mahmud Anwar Panchbhaya, thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992.

(ii) Shri Sohel Mahmud Anwar Panchbhaya, by not declaring the said gold item before the proper officer of the Customs have contravened the provisions of Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

(iii) The said gold item smuggled by Shri Sohel Mahmud Anwar Panchbhaya, without declaring it to the Customs are liable for confiscation under Section 111(d), 111(l) read with Section 2 (22), 2(33), 2(39) of the Customs Act, 1962.

(iv) Shri Sohel Mahmud Anwar Panchbhaya by the above-described acts of omission /commission and/or abetment has/have rendered themselves liable to penalty under Section 112 of Customs Act, 1962.

(v) As per Section 123 of Customs Act 1962, the burden of proving that the concerned gold items are not smuggled goods, is upon Shri Sohel Mahmud Anwar Panchbhaya, who are the Noticee in this case.

Role of Shri Sohel Mahmud Anwar Panchbhaya in the Above Smuggling of Gold:

11. From evidences gathered, both oral and documentary, available on records, Shri Sohel Mahmud Anwar Panchbhaya had attempted to smuggle Gold Bar (derived from screws) having purity 999.0/24 Kt., totally weighing 353.580 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs.36,59, 553/- and Tariff Value of Rs.33,65,930/- found concealed inside his trolley bag, who had arrived from Dubai

to Ahmedabad via Spicejet Flight No. SG016 on 28.08.2025, at Terminal-2 of SVPIA Ahmedabad, with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger had knowingly and intentionally smuggled the said gold, and attempted to exit from the Green Channel of SVPI Airport, Ahmedabad with an intent to clear it illicitly to evade payment of Customs Duty. Therefore, the improperly imported gold by the passenger, Shri Sohel Mahmud Anwar Panchbhaya, by way of concealment in trolley bag and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. Shri Sohel Mahmud Anwar Panchbhaya has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, as amended.

11.1 Shri Sohel Mahmud Anwar Panchbhaya by not declaring the gold brought by him totally weighing 356.600 grams having purity of 24Kt/999.0, found concealed inside his trolley bag, which included dutiable and prohibited goods to the proper officer of the Customs, contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

11.2 Shri Sohel Mahmud Anwar Panchbhaya deposed in his statement dated 29.08.2025 that he brought three trolley bags and concealed 82 white colour screws of gold of 24 Kt purity, weighing approximately is 356.600 grams, inside the 03 trolley bags by affixing the same therein so as to avoid detection by Customs or other enforcement agencies. He admitted that he did not declare the said gold before the Customs authorities and opted for the Green Channel.

11.3 Shri Sohel Mahmud Anwar Panchbhaya further stated that the recovered gold had been not purchased by him in Dubai and that no bill or invoice was available with him in respect of the purchase of the said gold.

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

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

11.6 The act of concealing the gold in 03 trolley bag ingeniously reveals that the act was done to dodge the custom authority which itself suggests the mens-rea on the part of the passenger with a view to smuggled the gold to avoid payment of Customs duty. It therefore, appears that the passenger Shri Sohel Mahmud Anwar Panchbhaya was not inclined to declare the goods viz. gold that he was carrying before the Customs Authorities. Thus, the gold bar recovered from the possession of the passenger Shri Sohel Mahmud Anwar Panchbhaya, was attempted to be smuggled by him into India illegally without declaration and payment of appropriate Customs duties.

11.7 In view of above, the smuggled gold by Shri Sohel Mahmud Anwar Panchbhaya, in the form of gold bars (derived from screws) totally weighing 353.580

gms having purity of 24Kt/999.0, found concealed inside his 03 trolley bags, for the purpose of the smuggling/illegal import without declaring it to the Customs with intent to evade the Customs Duty and circumvent the restrictions and prohibitions imposed on the import of such Gold, have been thus rendered liable for confiscation under Section 111(d) and 111(l) read with Section 2 (22), (33), (39) of the Customs Act, 1962. By doing so, Shri Sohel Mahmud Anwar Panchbhaya has rendered himself liable to penalty under Section 112 (a) of Customs Act, 1962.

11.8 Further, as per the facts discussed supra, the passenger, Shri Sohel Mahmud Anwar Panchbhaya has concerned himself in the act of smuggling of gold which were recovered from his possession, and knowingly violated the various provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., and also did not file the declaration under Section 77 of Customs Act, 1962 with respect to the subject gold with intent to evade the Customs Duty and to circumvent the restrictions and prohibitions imposed on import of subject gold which rendered the above goods liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962. Shri Sohel Mahmud Anwar Panchbhaya was found concerned in carrying, keeping, concealing, illegally importing such gold which he knew are liable to confiscation under section 111 of Customs Act, 1962 and thereby rendered himself liable for penalty under Section 112 (b) of Customs Act, 1962.

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

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

Role of Shri Mohammad Kanji Bhai:

12. Shri Mohammad Kanji Bhai appears to be the mastermind behind smuggling of Gold in the form of screws and played a key and decisive role and abettor in the attempted smuggling of gold into India. As per statement of the passenger Shri Mohammad Kanji Bhai had allured the passenger by offering air tickets, arranging accomodation etc. in lieu of smuggling of gold duly concealed in the trolley bags in the form of screws and intentionally handed over the same to the passenger. The act of handing over the gold to carrier with specific arrangement of concealing the same by coating rhodium and affixing in the trolley bags itself demonstrates a pre-meditated design to smuggle the gold into India with intent to evade the Customs Duty.

12.2 By instigating, instructing, and facilitating the improper importation of gold duly concealed through the passenger, Shri Mohammad Kanji Bhai knowingly abetted the commission of an offence under the Customs Act, 1962. His role appears to be not peripheral but central, as the offence would not have occurred but for his deliberate planning and directions. Accordingly, Shri Mohammad Kanji Bhai rendered the seized gold liable for confiscation under Sections 111(d) and 111(l) of the Customs Act, 1962 and himself liable to penalty under Section 112(a) of the Customs Act, 1962 for abetment of improper importation of smuggled goods.

12.3. Further, as per the facts discussed supra, Shri Mohammad Kanji Bhai has concerned himself in the act of abetting smuggling of gold and thereby knowingly

violated of the various provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and 111(1) of the Customs Act, 1962. Shri Mohammad Kanji Bhai was found concerned in purchasing and dealing with the smuggled gold which he knew or has reason to believe are liable to confiscation under section 111 of Customs Act, 1962 and thereby rendered himself liable for penalty under Section 112 (b) of Customs Act, 1962.

12.4. Moreover, as narrated above, Shri Mohammad Kanji Bhai has failed to comply with the Summons issued to him and also failed to provide the legitimate documents with respect to source of purchase of subject Gold and attempted to avoid the investigation and by doing so, he has rendered himself liable to Penalty under Section 117 of the Customs Act, 1962.

12.5. Also, Shri Mohammad Kanji Bhai has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962 against Shri Mohammad Kanji Bhai.

13. In view of the above, it appears that Gold Bar (derived from screws), having purity 999.0/24 Kt., totally weighing 353.580 grams (Net Weight) having purity 999.0/24 Kt. and Market Value of Rs.36,59,553/- and Tariff Value of Rs.33,65,930/- found concealed inside the trolley bag of Shri Sohel Mahmud Anwar Panchbhaya, who had arrived from Spicejet Flight No. SG016 on 28.08.2025 from Dubai to Ahmedabad, at Terminal-2 of SVPI Airport, Ahmedabad, placed under Seizure Under Panchnama Proceedings Dated 28/29.08.2025 and Seizure Memo /Order dated 29.08.2025, are liable for (i) confiscation under the provision of Section 111(d) and 111(l) of the Customs Act, 1962; and (ii) the goods used for concealment of subject smuggled gold i.e. the One grey coloured trolley bag having 'Milano bag' tag, One grey coloured trolley bag having 'Travel Star' tag and One peach coloured trolley bag having 'Milano bag' tag bags are liable for confiscation under Section 119 of the Customs Act, 1962. Further, the passenger Shri Sohel Mahmud Anwar Panchbhaya and Shri Mohammad Kanji Bhai were found involved in the smuggling of the said Gold thereby violation of provisions of Customs Act, 1962, Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., are liable for penalty under the provisions of Section 112 and 117 of the Customs Act, 1962, for the omissions and commissions mentioned herein above.

14. Now therefore, the noticees i.e. **Shri Sohel Mahmud Anwar Panchbhaya**, and **Shri Mohamamd Kanji Bhai**, are hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1st Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) 01 Gold Bar (derived from the screws) as detailed above, having total weight 353.580 grams and having total Market Value of Rs. 36,59, 553/-and Tariff Value of Rs.33,65,930/- recovered from Shri Sohel Mahmud Anwar Panchbhaya who arrived on 28.08.2025 by Spice Jet Flight No. SG 016 from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad, placed under Seizure Under Panchnama Proceedings dated 28/29.08.2025 and Seizure Memo Order dated 29.08.2025, should not be confiscated under the provision of Section 111(d) and 111(l) of the Customs Act, 1962;
- (ii) 03 Trolley Bags (one grey coloured trolley bag having 'Milano bag' tag, one grey coloured trolley bag having 'Travel Star' tag and one peach coloured trolley bag having 'Milano bag' tag) used for concealment of the aforesaid Gold in the form of screws, placed under seizure vide Seizure Memo dated 29.08.2025,

should not be confiscated under the provision of Section 119 of the Customs Act, 1962.

- (iii) Penalties should not be imposed upon **Shri Sohel Mahmud Anwar Panchbhaya** and **Shri Mohamamd Kanji Bhai** under Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.
- (iv) Penalties should not be imposed upon **Shri Sohel Mahmud Anwar Panchbhaya** and **Shri Mohamamd Kanji Bhai** under Sections 117 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

15. Shri Sohel Mahmud Anwar Panchbhaya and Shri Mohamamd Kanji Bhai are further required to state specifically in the written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that they do not wish to be heard in person in their submission, it would be presumed that they do not desire a personal hearing. Shri Sohel Mahmud Anwar Panchbhaya and Shri Mohamamd Kanji Bhai should produce at the time of showing cause, all the evidences which they intend to reply upon in defense.

16. The noticees are 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.

17. This show cause notice is issued without prejudice to any other action that may be taken against the noticee(s), 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.

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

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

Digitally signed by
SHREE RAM VISHNOI
Date: 16-02-2026

12:28:17
(Shree Ram Vishnoi)
Additional Commissioner
Customs Ahmedabad

DIN:20260271MN000000B8A1

F. No. VIII/10-72/SVPIA-C/O&A/HQ/2025-26

Date-16-02-2026

By Speed Post/ Email

To,

01. Shri Sohel Mahmud Anwar Panchbhaya,
Masjid Faliyu, At. Post New Kosadi, Tal: Mangrol,
Surat Rural-394405 (Gujarat)

02. Shri Mohammad Kanji Bhai,
02, Khanji Faliu, Khanji Street, Village Luvara,
Velachha, Mangrol, Surat-394405 (Gujarat)

Copy to:

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

Annexure 'A'

Documents Relied Upon in the Show Cause Notice issued to **Shri Sohel Mahmud Anwar Panchbhaya & Shri Mohammad Kanji Bhai**, in the case of smuggling of Gold Bar (originally in the form of screws) of 999(24Kt) purity having net weight of 353.580 grams

Sr. No.	Document	Remarks
1	Panchnama drawn on 28/29.08.2025 at SVP International Airport, Ahmedabad and Travelling documents	Copy enclosed
2	Valuation Certificate dated 29.08.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3	Seizure memo Order dated 29.08.2025 issued under Section 110(1) & 110(3) of the Customs Act, 1962	Copy enclosed
4	Statement dated 29.08.2025 of Shri Sohel Mahmud Anwar Panchbhaya	Copy enclosed
5	Summons dated 22.01.2026 and 27.01.2026 issued to Shri Mohammad Kanji Bhai	Copy enclosed

Panchnama dated 28.08.2025/29.08.2025 drawn in the Arrival Hall of Terminal 2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad and premises of the Govt. approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006

Sr. No	Name & Address of panchas	Age	Occupation
1.	Rathor Abhishek Kalyanbhai Aadhar Card-579402400953	21 Yrs.	Service
2.	Smt. Namrta Dilipbhai Meniya, Aadhar No. - 9611 0346 9127	21 Yrs.	Service

On being called upon by a person, who introduces himself as Harish Kuri, Inspector of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad, we the above named panchas present ourselves at approx 23:50 Hrs of 28.08.2025 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Harish Kuri, Inspector introduces us to other officers namely Shri Sanjay Kumar Luniwal, Intelligence Officer of DRI, AZU, Ahmedabad, Shri Deepak Kumar Mehra, Intelligence Officer of DRI, AZU, Ahmedabad and other Officers of Air Intelligence Unit, Customs at SVPI Airport, Ahmedabad i.e. Shri Vikram Meena, Smt. Pushpa Vaghela both Superintendents and Shri Dev Raj, Inspector. Shri Harish Kuri informs, we the panchas, that they have specific input/intelligence that a passenger namely Soheli Mahmud Anwar Panchbhaya coming from Spice Jet flight No. SG 016 from Dubai to Ahmedabad is suspected of carrying contraband/dutiable/prohibited goods duly concealed in his baggage. Shri Harish Kuri requests us to remain present as panchas during the course of Panchnama. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Thereafter, the officers identified Shri Soheli Mahmud Anwar Panchbhaya at the flight gate by his passport No. W0354554, his boarding pass bearing Seat

Before Me,

Harish Kuri
29.08.25
(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.

Abhishek
29/08/25

Panch 2.

N.D. Meniya
29/08/25

Soheli Mahmud Anwar Panchbhaya
29/08/25

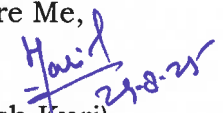
(Soheli Mahmud Anwar Panchbhaya)
Passenger

No. 26F, coming from Spice Jet flight No. SG 016 from Dubai to Ahmedabad and follow Shri Sohel Mahmud Anwar Panchbhaya till he crosses the Green Channel. The officers intercepted Shri Sohel Mahmud Anwar Panchbhaya after he had crossed the Green Channel at the Ahmedabad International Airport. In the presence of we the panchas, the DRI & AIU Officers ask the passenger, if he is carrying any dutiable/ Restricted/Prohibited goods and has anything to declare to the Customs, to which the passenger denies. The AIU officers inform the passenger that they would be conducting his personal search and detailed examination of his baggage. Before conducting search, the officers offer themselves for their search, but the passenger politely declines the same imposing full faith in the officers. Now, the AIU officers ask the passenger whether he want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give his consent to be searched in front of the Superintendent of Customs.

The officers observe that Shri Sohel Mahmud Anwar Panchbhaya is carrying 03 Trolley Bags. One grey coloured trolley bag having 'Milano bag' tag, One grey coloured trolley bag having 'TRAVEL STAR' tag and One peach coloured trolley bag having 'Milano bag' tag. Thereafter, the officers, in presence of we the panchas carry out scanning of each trolley bag one by one in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad.

While scanning these 03 trolley bags, the officers notice some unusual dark images of screws. The officers inform us that the images are highly suspicious and thorough checking of these 03 trolley bags is required to be conducted. The images are as below:

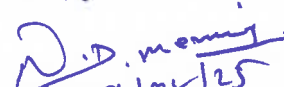
Before Me,


(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.

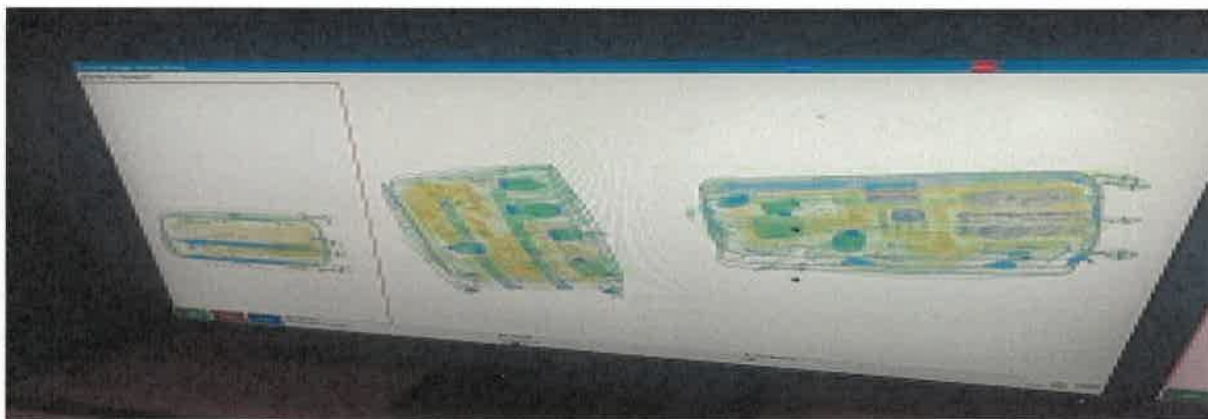

29/08/25

Panch 2.


29/08/25


29/08/25

(Sohel Mahmud Anwar Panchbhaya)
Passenger



Thereafter, the officers start extracting out white coloured screws from the trolley bags with the help of screw driver. The officers notice that some white coloured screws are unusually heavy and suspected that gold might be hidden inside them. Also, some other white coloured screws having different appearance are found to be light weighted. The officers in presence of we panchas extract 104 white coloured screws from these 03 trolley bags out of which 82 white coloured screws are unusually heavy and remaining 22 white coloured screws are light weighted.

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

On being asked about these unusually heavy screws, the passenger informs that he is not aware about it as these 03 trolley bags are handed over to

Before Me,

Harish Kuri
29.08.25
(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.

Abhishek
29/08/25

Panch 2.

N.D. Memaj
29/08/25

Sohel Mahmad Anwar Panchbhaya
29/08/25

(Sohel Mahmad Anwar Panchbhaya)
Passenger

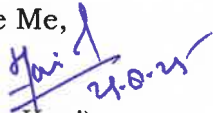
him by one Shri Mohammad Kanji Bhai in Dubai. He further informs that he is supposed to hand over these 03 trolley bags to some unknown person outside the SVPI Airport who was to approach him to collect these trolley bags from him.

Thereafter Shri Sanjay Kumar Luniwal, Intelligence Officer of DRI, AZU, Ahmedabad and Shri Deepak Kumar Mehra, Intelligence Officer of DRI, AZU, Ahmedabad inform other officers in presence of we panchas that they need to leave Airport premises as they have some other urgent work to attend.

The officer then informs we the panchas that they need to contact Shri Kartikey Vasantrai Soni, a Government Approved Valuer so as to confirm the exact content and value of these screws extracted from 03 trolley bags of the passenger. Accordingly, the officer telephonically contacted Shri Kartikey Vasantrai Soni and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informs the officer that the testing of the material is possible only at his workshop as gold has to be extracted from these screws by melting them and also informs the address of his workshop.

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

On reaching the above referred premises, the officer introduces the panchas, as well as the passenger to one person namely ShriKartikey VasantraiSoni, Government Approved Valuer. ShriKartikey Vasantrai Soni, Government Approved Valuer then starts the detailed examination of the white coloured screws recovered from 03 trolley bags of Soheli Mahmud Anwar Panchbhaya. Thereafter the valuer does the weighment of these 82 white coloured heavy screws and 22 white coloured light weighted screws separately in his weighing scale. After doing the same, Mr. Kartikey Vasantrai Soni provides detailed primary verification report in the form of Annexure A and

Before Me,

 (Harish Kuri)
 Inspector, AIU,
 Customs, Ahmedabad

Panch 1. 
 29/08/25

Panch 2. 
 29/08/25


 29/08/25

(Soheli Mahmud Anwar Panchbhaya)
 Passenger

informs that the said 82 pieces of white coloured screws have gross weight of 356.600 grams are of gold and 22 pieces of light weight white coloured screw having gross weight of 39.240 gram are other than gold.

The photograph of the same is as under :



(22 Light weight white coloured screws which are not gold)

Before Me,

Harish Kuri
29.0.25
(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.

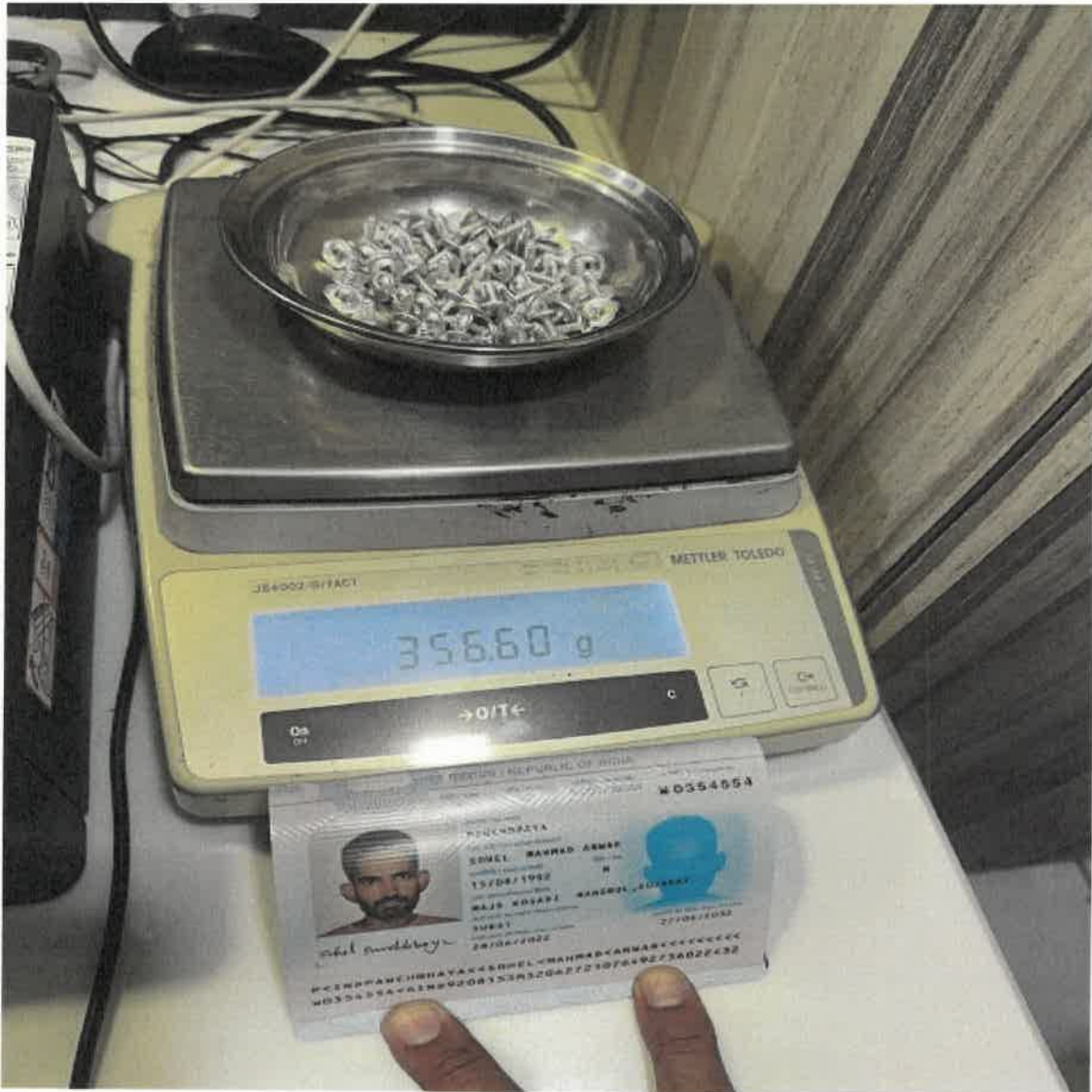
Ahli...
29/08/25

Panch 2.

D.D. Memi
29/08/25

Sohel Mahmad Anwar Panchbhaya
29/08/25

(Sohel Mahmad Anwar Panchbhaya)
Passenger



(82 white coloured screws which are gold)

Thereafter, the Government approved valuer leads us to the furnace, which is located inside his business premises. Mr. Kartikey Vasantrai Soni starts the

Before Me,

Harish Kuri
29/08/25
(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.

Ashish Soni
29/08/25

Panch 2.

D.D. Mungli
29/08/25

Sohel Mahmad Anwar
29/08/25

(Sohel Mahmad Anwar Panchbhaya)
Passenger

process of converting the 82 white coloured screws concealed in the 03 trolley bags into solid gold.

The photograph of the same is as under:



(One gold bar derived from 82 white coloured screws)

The said substance consisting of gold is tested by the valuer and the gold component is put in the furnace, heated and taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that one gold bar weighing 353.580 grams having purity 999.0/24 Kt. is derived from 356.600 grams of 82 white coloured screws extracted from 03 trolley bags. After testing the said bar, the

Before Me,

Harish
29.08.25
(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.

Abhishek
29/08/25

Panch 2.

D.D. Manoj
29/08/25

Sohel
29/08/25

(Sohel Mahmud Anwar Panchbhaya)
Passenger

Government Approved Valuer confirms that it is pure gold. Shri Kartikey Vasantrai Soni vide certificate no. 526/2025-26 dated 29.08.2025 certifies that the gold bar is having purity 999.0/24kt, tariff value of Rs. 33,65,930/-and Market value of Rs. 36,59,553/-. The value of the gold bar has been calculated as per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Notification No. 36/2024-Customs (N.T.) dated 22.08.2025 (Exchange rate).

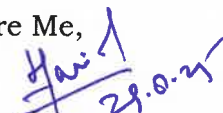
After the proceedings of the extraction of gold at the workshop, we panchas, AIU officer and the passenger come back to the SVPI Airport in government vehicle along with the extracted gold bar and Valuation Certificate. Thereafter, the AIU officers put the 22 pieces of light weight white coloured screw having gross weight of 39.240 gram (which is not gold) into the Peach coloured Trolley bag.

Thereafter, in the presence of we the panchas, on scrutiny of the documents of the passenger, officers find that Shri Sohel Mahmud Anwar Panchbhaya, aged 33 years, holding Indian Passport No. W0354554 issued on 28.06.2022 and his address as per Passport is Masjid Faliyu, At. Post New Kosadi, Tal: Mangrol, Surat Rural, Gujarat-394405, India.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Sohel Mahmud Anwar Panchbhaya produces the following documents :-

- i) Copy of Passport No. W0354554 issued on 28.06.2022 valid up to 27.06.2032.
- ii) Boarding pass dated 28.03.2025 showing seat no.26F of Spicejet Flight No. SG016 from Dubai to Ahmedabad of the passenger.


Before Me,


(Harish Kuri)
Inspector, AIU,
Customs, Ahmedabad

Panch 1.


29/08/25

Panch 2.


29/08/25


29/08/25

(Sohel Mahmud Anwar Panchbhaya)
Passenger

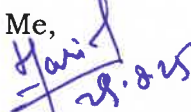
The Customs AIU officer informs that the copies of travelling documents mentioned above are being taken into possession for further investigation and are signed by we the panchas and the passenger. We the panchas as well as the passenger put our dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officer informs we the panchas as well as the passenger, that they have a reasonable belief that the aforesaid Gold bar of 24Kt. with purity 999.0 of 353.580 grams having tariff value of Rs. 33,65,930/-and Market value of Rs. 36,59,552/- recovered from Shri Sohel Mahmud Anwar Panchbhaya has been attempted to smuggle into India by way of concealment with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the same is liable for confiscation as per the provisions of Customs Act, 1962; hence, the aforesaid Gold is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bar of 999.0 purity weighing 353.580 grams recovered from Shri Sohel Mahmud Anwar Panchbhaya in one transparent plastic box and after placing the packing list on the same, ties it with white plastic thread and seals it with the Customs lac seal. The plastic box is sealed in such a manner that same cannot be opened without tempering the Customs lac seal.

Further, the AIU officer also placed under seizure the 03 trolley bags of the passenger from which screws were recovered, as concealment material. The officers place the packing list on the trolley bags, ties them with white plastic thread and seals them with the Customs lac seal.

We, the above mentioned two panchas, the Customs officer as well as the passenger has put our dated signature on the packing list placed over the seized material as a token of having packed in our presence and in the presence of the

Before Me,

 (Harish Kuri)
 Inspector, AIU,
 Customs, Ahmedabad

Panch 1. 
 29/08/25

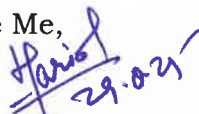
Panch 2. 
 29/08/25


 29/08/25

(Sohel Mahmud Anwar Panchbhaya)
 Passenger

passenger. The said sealed transparent plastic box containing one gold bar in the box and the 03 sealed trolley bags, are then handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 7635 A & 7635A both dated 29.08.2025 respectively.

Nothing else is seized or taken over from the passenger except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the Panchnama is true and correct version of the proceedings. After understanding the same and explaining the same to the passenger in the vernacular language we the panchas, the AIU Officer as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at around 10:00 Hrs. on 29.08.2025.

Before Me,

 (Harish Kuri)
 Inspector, AIU,
 Customs, Ahmedabad

Panch 1. 
 29/08/25

Panch 2. 
 29/08/25


 29/08/25

(Soheli Mahamad Anwar Panchbhaya)
 Passenger



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

F. No. VIII/10-39/AIU/A/2025-26

Date: 29.08.2025

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place **01 Gold Bar weighing 353.580 grams having purity 999.00/24k having market value of Rs. 36,59,553/- and tariff value of Rs. 33,65,930 as on 29.08.2025** smuggled by Shri Sohel Mahmud Anwar Panchbhaya 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 Sohel Mahmud Anwar Panchbhaya in form of aforesaid gold article which were concealed 03 Trolley Bags of the passenger. The said proceedings were recorded under the Panchnama dated 28/29.08.2025 drawn at SVPI Airport, Ahmedabad.

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

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	01 Gold Bar (Derived after melting 82 white Coloured Screws extracted from 03 trolley bags)	1	353.580	999.0 24Kt	36,59,553	33,65,930
	Total	1	353.580		36,59,553	33,65,930

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

Date : 29.08.2025
Place: SVPI Airport, Ahmedabad

(Signature)
29.8.2025
(Vikram Meena)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.

ANNEXURE 'A'

Dated: 29/08/2025

Detailed Primary Verification Report of White Coloured Screws Coated with White Paint

To,

It is Certified that the Passenger **Sohel Mahmud Anwar Panchbhaya** Passport No. **W0354554**, residing at Masjid Faliyu, AT Post New Kosadi, Tal Magrol, Surat Rural, Gujarat, India, said to travelling by Spice Jet, Flight No: SG 16 Arrived on: 28/08/2025 from Dubai to Ahmedabad, Customs Official Found Suspicious Eighty-Two Pieces of White Coloured Screws from his possession having Gross Weight **356.600** Grams of Gold & Twenty-Two Pieces of lighter weight Screws having Weight **39.240** Grams are other than Gold.

On the Basis of above Verification of Said Goods, I Recommended for Testing of the said Goods.

As per my judgement, this Said Goods is mixture of 100 % Purity of Gold with White Paint. So the same Goods 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: 29/08/2025. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 29/08/2025



Kartikey Vasantrai 29/08/25
(SONI KARTIKEY VASANTRAI)

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM WHITE COLOURED SCREWS RECOVERED FROM SOHEL MAHMAD ANWAR PANCHBHAYA AT SVPI AIRPORT, AHMEDABAD ON 29/08/2025.

Certificate No: **526/2025-26**

Dated: 29/08/2025.

This is to certify that I have checked and examined the **1** Piece of Gold Bar weighing **353.580** Grams derived from White coloured Screws having Gross weight is **356.600** Grams (White Coloured Screws). 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. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Exchange Rate Notification No.: 36/2024 dated 22.08.2025, the calculation of total market value based on the unit market value of gold @ **103500** 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 @ **95195.70** 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	353.580	999.0 24Kt	3659553	3365930
	Total	1	353.580		3659553	3365930

Place: Ahmedabad

Date: 29/08/2025



Kartikey Vasantrai 29/08/25
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:526/2025-26 Dated:29.08.2025 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Soheli Mahmud Anwar Panchbhaya

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Shri Mohammed Kanji

**02, Khanji Faliyu, Khanji Street, Village
Luvara, Velachha, Mangrol, Surat-394405**

WHEREAS, I, **Vikram Meena** am making inquiry in connection with **smuggling of gold by Shri Sohail Mahmad Anwar Pachbhaya while arriving from Dubai to Ahmedabad on 28/29.08.2025 by Spicejet Flight No. SG 016**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

- 1. To Produce/Explain documents/evidence in respect of smuggling of gold by Shri Sohail Mahmad Anwar Pachbhaya while arriving from Dubai to Ahmedabad on 28/29.08.2025 by Spicejet Flight No. SG 016**
- 2. To tender statement**
- 3. As above**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2026-02-01** at **11:30:AM** at the office of **Assistant Commissioner, Air Intelligence Unit, Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **27** day of **January, 2026** at **Ahmedabad**



Name : **Vikram Meena**

Signature : *[Handwritten Signature]*
27/01/2026

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**Shri Mohammed Kanji,
02, Khanji Faliyu, Khanji Street,
Village Luvara, Velachha, Mangrol,
Surat-394405**

WHEREAS, I, **Vikram Meena** am making inquiry in connection with **smuggling of Gold by Shri Soheli Mahmud Anwar Panchbhaya while arriving from Dubai to Ahmedabad on 28/29.08.2025 by Spicejet Flight No. SG 016**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

- 1. To produce /explain documents/evidence in respect of smuggling of Gold by Shri Soheli Mahmud Anwar Panchbhaya, Son of Shri Mahmud Anwar Ahmad Panchbhaya, holding Passport No. W0354564 , while arriving from Dubai to Ahmedabad on 28/29.08.2025 by Spicejet Flight No. SG 016**
- 2. To tender statement**
- 3. As above**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2026-01-24 at 11:30:AM** at the office

Deputy Commissioner of Customs, AIU, Terminal 2, SVPI Airport, Ahmedabad of

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **22** day of **January, 2026** at **Ahmedabad**

Name : **Vikram Meena**



Signature :
Vikram Meena
22.01.2026

Designation :
Superintendent / ~~Appraiser~~ / Senior Intelligence Officer

Seal of Office.

Statement of Shri Sohel Mahmud Anwar Panchbhaya, Son of Shri Mahmud Anwar Ahmad Panchbhaya, holding Passport No. W0354554, Date of Birth: 15.08.1992 (Age: 33 years), R/o- Masjid Faliyu, At Post New Kosadi, Taluka Mangrol, Surat Rural-394405, Gujarat , recorded under Section 108 of the Customs Act, 1962 on 29.08.2025 before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad.

I, Sohel Mahmud Anwar Panchbhaya Son of Shri Mahmud Anwar Ahmad Panchbhaya, holding Passport No. W0354554, Date of Birth: 15.08.1992 (Age: 33 years), R/o- Masjid Faliyu, At Post New Kosadi, Taluka Mangrol, Surat Rural-394405, Gujarat , present myself before Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, to tender my true and correct statement today i.e. on 29.08.2025 in response to the Summons dated 29.08.2025 issued to me under Section 108 of the Customs Act, 1962. Before recording my statement, I have been explained the provisions of Section-108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code/BNS. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law or Departmental proceedings. Having understood these facts properly, I tender my statement in question answer form as under:-

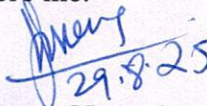
Q.1:- Please state your name, age, address, Passport details, Educational qualification and profession?

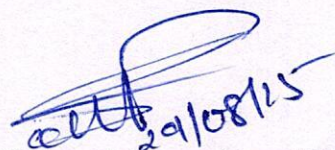
Ans- My name is Sohel Mahmud Anwar Panchbhaya Son of Shri Mahmud Anwar Ahmad Panchbhaya, holding Passport No. W0354554, Date of Birth: 15.08.1992 (Age: 33 years), R/o- Masjid Faliyu, At Post New Kosadi, Taluka Mangrol, Surat Rural-394405, Gujarat. I am 12th pass from SBM Madarsa High School, Mangrol, Surat and can read, write and understand English, Hindi and Gujarati very well. My mobile No. is 9724496226. My Aadhar Card no. is 380898874827 and PAN Card no. is BDVPP2425B. I had worked as Sales Manager in Rains Super Market, Johannesburg, South Africa and also look after Sales work at the footwear shop of my brother Zunaid. Presently I am doing agriculture related work in Kosamba, Mangrol , District-Surat (Gujarat).

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

Ans- On 23.08.2025, I had travelled to Dubai by Indigo Flight (flight no. 6E 1507) from Surat International Airport. When I was working in South Africa , one Mr. Mohammad Kanji Bhai who is originally based from Navsari, Gujarat was doing job of driver, became friend of mine. Around 10 days back, Mr.

Before me:-


(Vikram Meena)
 Superintendent of Customs (AIU)
 SVPIA, Ahmedabad


(Sohel Mahmud Anwar Panchbhaya)
 (Passport No. W0354554)

Mohammad Kanji Bhai called me telephonically and told me that he was working in Dubai and he asked me to visit Dubai for a week. He allured me that he will bear all my expenses of Dubai tour and on my consent, he arranged Air Tickets too. In Dubai, I had visited 'Day by Day' Super Market, Dubai Mall, Burj Khalifa etc and met one Mr. Jubair, friend of Mohammad Kanji Bhai and some other friends whose particulars are not remembered to me. My stay at Dubai was also arranged by Mohammad Kanji Bhai in a room in a building Al-Abua near Day by Day Super Market, wherein 12 persons were living together

I have returned from Dubai to Ahmedabad on 28.08.2025 by Spicejet Flight No. SG 016. When I was leaving Dubai, Mr. Mohammad Kanji Bhai had handed over me three Trolley Bags stating that these bags were to be given to his person outside the SVPI Airport, Ahmedabad. I had asked him about the goods kept in the Trolley bags to which Mohammad Kanji Bhai told that there are clothes, dryfruits and chocolates. On arrival at SVPI Airport, Ahmedabad after crossing the Green Channel of the SVPI Airport, Ahmedabad, I was stopped by the officers of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad who have carried out thorough examination of my baggage and myself in presence of independent Panchas and during the examination of the said three Trolley bags, white coloured screws were found in the Trolley Bags. On checking these white coloured screws, 82 screws are reported to be made of Gold and 22 screws having lighter weight are reported to be other than gold by an Govt. approved Valuer.

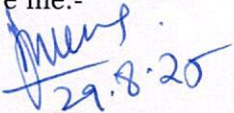
Q.3:- Please provide complete whereabouts of said Mohammad Kanji Bhai and the person who had to receive the said Trolley bags including Gold screws from you?

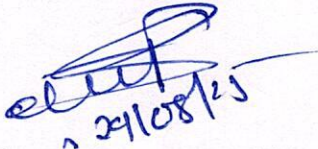
Ans:- The exact address of Mohammad Kanji Bhai is not available with me. He is using mobile nos. +971526708554 and 9824773842. His native place is Navsari, Gujarat and presently he is residing in a room in building Al-Abua near Day by Day Super Market, Dubai. I do not know further about him and also do not know anything about the person who had to receive the said Trolley bags including Gold screws from me. I was told by Mohammad Kanji Bhai that his person would approach me to collect the three Trolley Bags as and when I came out of the SVPI Airport, Ahmedabad.

Q.4:- Please peruse Panchnama dated 28/29.08.2025 drawn at SVPI Airport, Ahmedabad and offer your comments on the same?

Ans- I am shown Panchnama dated 28/29.08.2025 and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my dated signature on last page of the Panchnama. I state that while I came to India, I brought three trolley bags given to me by Mohammad Kanji Bhai in which Gold was

Before me:-


(Vikram Meena)
 Superintendent of Customs (AIU)
 SVPIA, Ahmedabad


(Sohail Mahammad Anwar Panchbhaya)
 (Passport No. W0354554)

concealed in the form of 82 screws, whereas 22 lighter weight screws were also recovered by the Customs Officers but the same were not reported to be made of Gold. The said 82 screws were made of Gold but I did not declare the same before the Customs authorities. When I crossed the Customs Green Channel, the officers of Air Intelligence Unit, Customs Ahmedabad examined my baggage and after recovery of Screws suspected to be gold the same were evaluated by a Government approved Valuer who issued a Certificate bearing no. 526 /2025-26 dated 29.08.2025 as per which the purity of said gold having net weight of 353.58 grams is 999.0 24 Kt and market value is Rs. 36,59,553/- (Tariff Value Rs. 33,65,930/-) . I have seen and perused the said Certificate bearing no. 526 /2025-26 dated 29.08.2025 issued by the Govt. approved Valuer and put my dated signature thereon in token of having seen and perused the same.

Q.5:- Who had purchased the aforesaid gold which has been recovered from your baggage during the Panchnama proceeding on 28/29.08.2025 at SVPI Airport, Ahmedabad? Please provide payment particulars and Bank Account details in respect of purchase of said Gold?

Ans- Since the gold was concealed in the Trolley bags which were given to me by Mohammad Kanji Bhai, I am not aware about payment particulars and Bank Account details in respect of purchase of the said Gold.

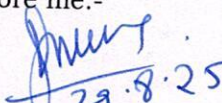
Q.6:- Whether you were engaged in any smuggling activity in the past?

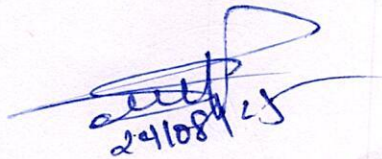
Ans- No. This was my first attempt of bringing Gold to India. I have never been involved in smuggling in past.

Q.7:- Please narrate the events taken place on 28.08.2025 to 29.08.2025 at the time of your arrival at Ahmedabad Airport?

Ans:- On 28.08.2025 my flight SG016 landed at SVPI Airport, Ahmedabad at around 23.55 hrs, though the landing was scheduled to be at around 00.15 hrs on 29.08.2025. After landing of flight and clearing the immigration process, I crossed the Red Channel and came to the Green Channel of SVPI, Airport where my baggage was thoroughly examined by the Customs Officers by scanning as well as by manual checking. My personal search was also taken in presence of the Gazetted Officer as per my consent. I was having three trolley bags. On examination of the three trolley bags of my possession, the Customs Officers found out and recovered 82 white coloured Screws and 22 lighter weight screws. These screws were extracted one by one using tools and the same were taken to workshop cum office of a Government approved Valuer who examined the said Screws in my presence and reported that 82 screws were made of Gold and 22 screws were made of other than Gold. He also issued a Valuation Certificate bearing no. 526 /2025-26 dated 29.08.2025 as per which the purity of said gold having net weight of 353.58

Before me:-


29.8.25
(Vikram Meena)
Superintendent of Customs (AIU)
SVPIA, Ahmedabad


29/08/25
(Sohail Mahamad Anwar Panchbhaya)
(Passport No. W0354554)

grams is 999.0 24 Kt and market value is Rs. 36,59,553/- (Tariff Value Rs. 33,65,930/-). Thereafter, the AIU officers seized the aforesaid gold items as the same had been attempted to be smuggled into India by me by way of not declaring the same before Customs Authorities. The Customs Officers also seized the three Trolley bags alongwith 22 Screws which were used for concealment of the smuggled Gold.

Q.8:- Please state specifically why you had opted for Green Channel without declaring the dutiable goods before Customs Authorities?

Ans: -I state that Mohammad Kanji Bhai did not inform me that the 82 Screws of the said three Trolley bags were made of Gold and he wanted to smuggle the gold from Dubai to India without declaring the same before Indian Customs Authorities with intent to evade the Customs Duty. Since I was not aware about concealment of Gold in my baggage, I did not declare the dutiable goods before Customs Authorities and opted for Green Channel.

Q.9:- Please provide details of your bank account and immovable properties?

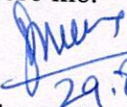
Ans: - I do not possess any immovable property and Bank Account.

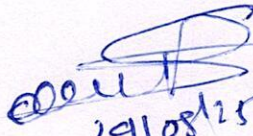
Q.10:- Do you want to add further?

Ans:- No Sir.

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

Before me:-


29.8.25
(Vikram Meena)
Superintendent of Customs (AIU)
SVPIA, Ahmedabad


29/08/25
(Sohail Mahmad Anwar Panchbhaya)
(Passport No. W0354554)