



**प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद**

“सीमा शुल्क भवन,” पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.  
दूरभाष : (079) 2754 4630      फैक्स : (079) 2754 2343      ई-मेल: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in)

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

**Shri Ibrahim Khaleel** residing at KSS Manzil, Peringadi PO Mangalpady, Kasaragod, Kerala – 671 324 (hereinafter referred to as “the said passenger/ Noticee”), holding an Indian Passport Number No. B8089290, arrived from Dubai to Ahmedabad by Spice jet Flight No. SG-16 (Seat No. 21C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad, by Indigo Flight No. 6E-1478 on 13.12.2023. On the basis of passenger profiling and noticing suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 13.12.2023 (**RUD-01**) in presence of two independent witnesses for the passenger’s personal search and examination of his baggage.

2. Accordingly, in the presence of the panchas, the officers intercepted a passenger with his baggage when the said passenger tried 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 identified himself as Shri Ibrahim Khaleel and shown his Passport which is an Indian Passport bearing No. B8089290 and shown his Boarding Pass which shows that he had travelled from Dubai to Ahmedabad on 13.12.2023 by Indigo Flight No. 6E1478 (Seat No. 21C) at SVPI Airport, Ahmedabad and the Officers have strong belief that the suspected passenger had carried some dutiable/ objectionable with him but not declared the same before the Customs Authority. The officers observed that the passenger Shri Ibrahim Khaleel had carried one black colour trolley bag and one black shoulder bag.

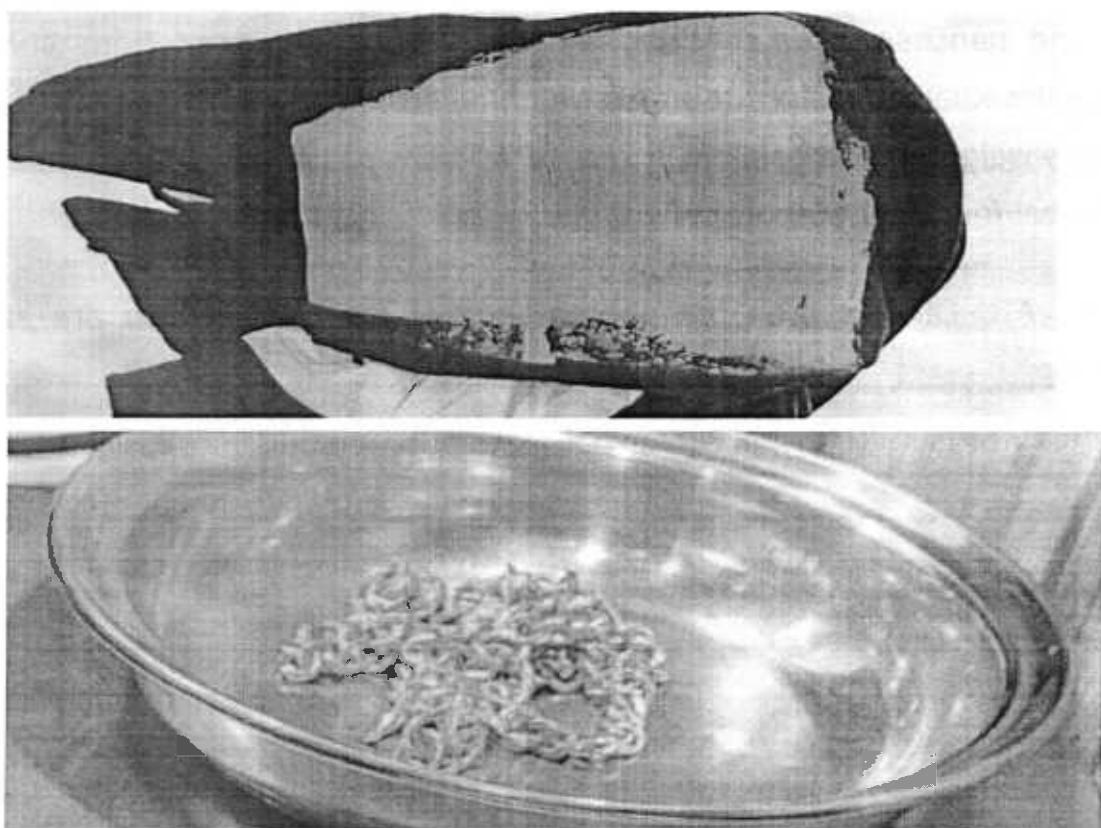
2.1 The AIU Officers asked the passenger in the presence of the panchas, if he had anything to declare to Customs, in reply to which he denied.

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

2.3 Thereafter, the AIU officers again asked the passenger whether he has anything dutiable to declare to the Customs authorities, to which the said passenger denied again. The AIU officers further asked Shri Ibrahim Khaleel to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 Building, after removing all metallic objects from his body/ clothes. The passenger readily removed all the metallic objects such as mobile, watch etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound was heard indicating there is nothing objectionable/ metallic substance on his body/ clothes. Now, in presence of the panchas, the AIU Officers scanned the baggages of the passenger Shri Ibrahim Khaleel in X-ray Bag Scanning Machine placed opposite Belt No. 2 at the arrival hall of Terminal-2, SVPIA, Ahmedabad. During the scanning of the baggage, nothing objectionable was found.

2.4 The AIU officers asked Shri Ibrahim Khaleel again if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denied. Thereafter, the AIU officers informed the panchas that they have doubt that the said passenger had carried some high valued dutiable goods by way of concealment in between his cloths or in body parts. The officers of AIU, in front of the panchas carried out systematic frisking of the passenger Shri Ibrahim Khaleel, and found something suspicious in the jeans worn by the passenger. In the presence of the panchas, the officers asked the passenger to

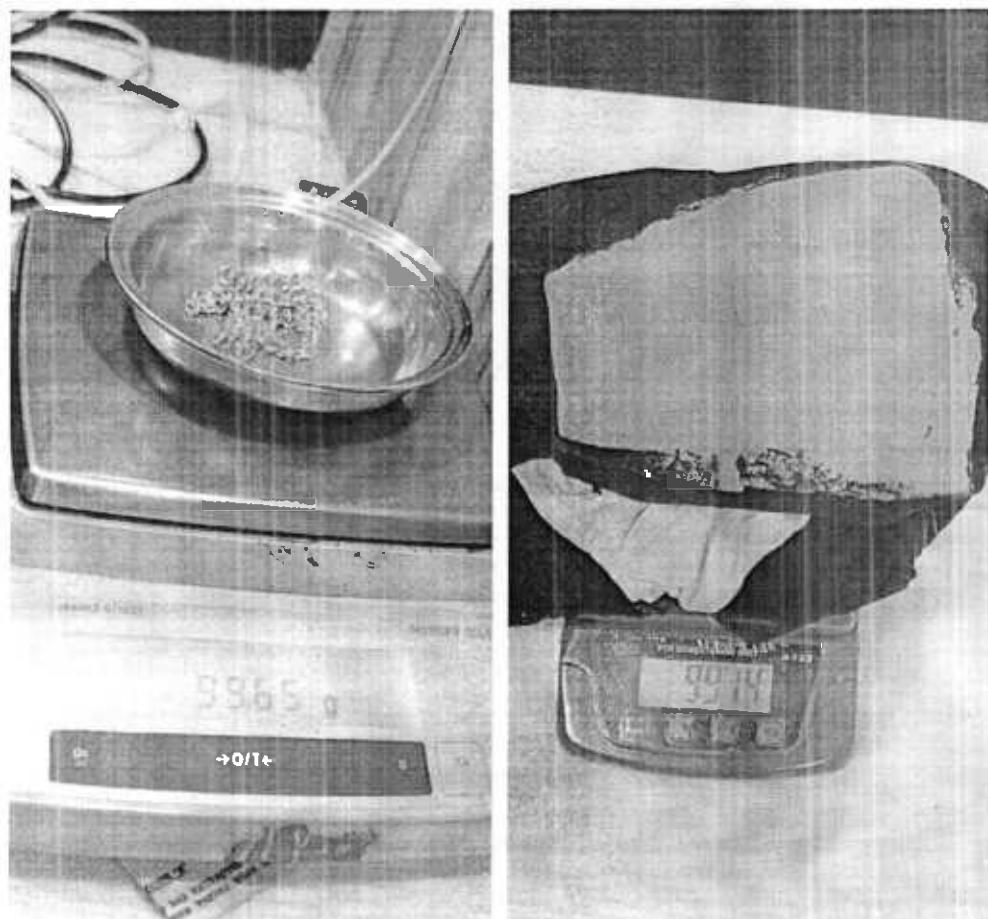
remove the jeans worn by him and the passenger removed his jeans and handed over the same to the AIU Officers after wearing another jeans. Thereafter, in presence of panchas and the said passenger, the AIU officers checked the removed jeans of the said passenger and the Officers, in presence of panchas found that a thin layer of yellow colour paste concealed inside two layers of fabric of jeans. Further, on detailed interrogation and frisking of the passenger in presence of the panchas, the passenger confessed that the gold chain he worn is recently purchased from Dubai and is of 24 KT gold. The AIU Officers took the photographs of the same which is as under:



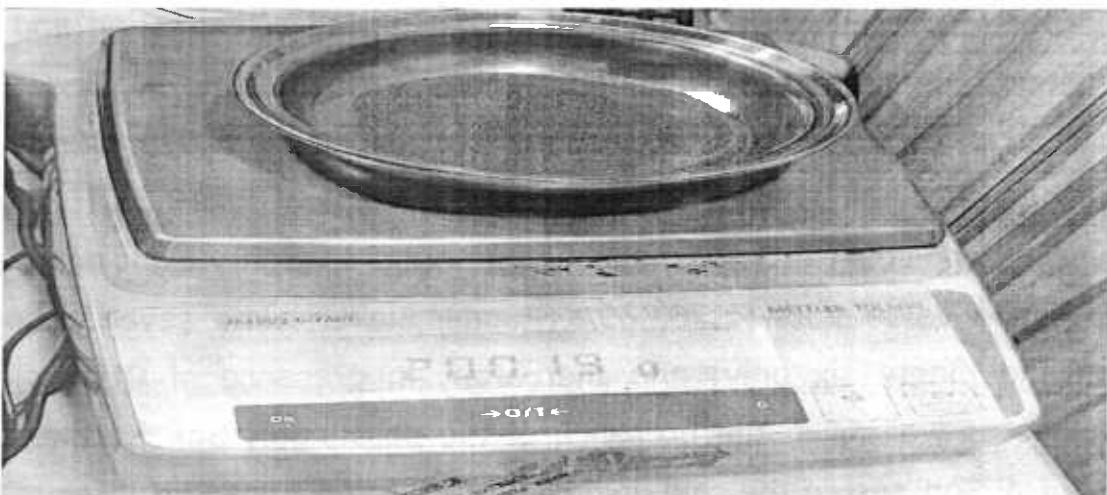
Thereafter, the AIU officer in presence of panchas called the Government Approved Valuer and informed him that one jeans containing gold in paste form and a chain appears to be gold have been recovered from one passenger and hence, requested him to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the officer that the testing of the material is possible only at his workshop as gold has to be extracted from biscuit/ cream by diluting/ melting it and also informed the address of his workshop.

3.1 Thereafter, the AIU Officers, the panchas along with the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the above referred premises, the AIU officers introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after checking the jeans, weighed it on his weighing scale and informed that the gross weight of the jeans along with gold in semi-solid in paste form concealed in the Jeans recovered from passenger Shri Ibrahim Khaleel is 991.400 grams. Shri Kartikey Vasantrai Soni, the Government Approved Valuer, further in presence of the panchas after checking the gold chain recovered from Shri Ibrahim Khaleel, weighs it on his weighing scale and informed that the gross weight of the gold chain recovered from passenger Shri Ibrahim Khaleel found 99.650 grams

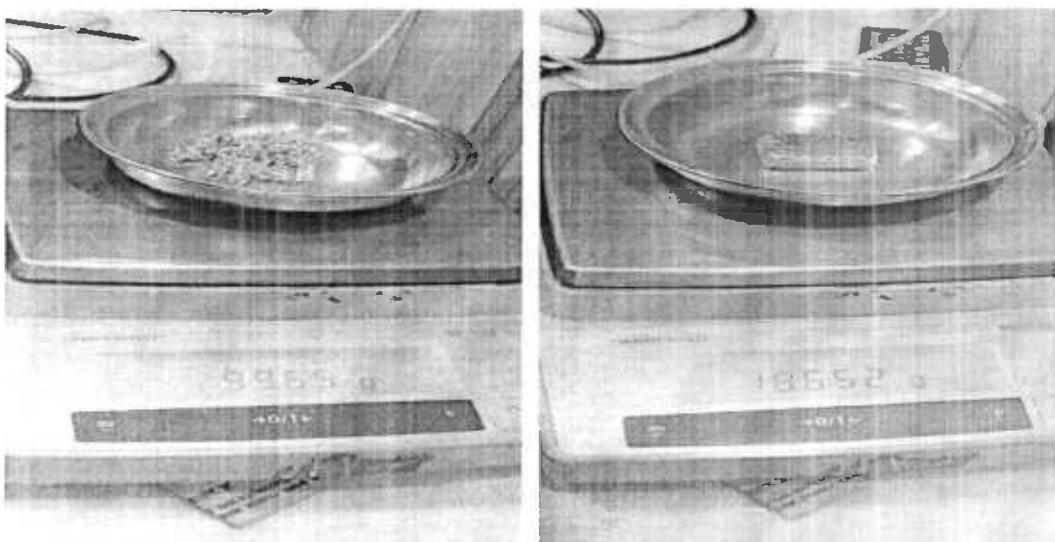
3.2 AIU Officers took the photographs of the same which are as under:



3.3 Shri Kartikey Vasantrai Soni informed the Officers that the gold paste was glued with the fabric of jeans hidden by a thin layer of another jeans fabric, so he would burn the fabric of the jeans to extract gold paste. Thereafter, he led the Officers, panchas and the passenger to the open terrace of his office where he burnt the jeans along with the gold paste in a container and after burning it completely, he collected all the ashes deposited in the container. Thereafter, he led the Officers, panchas and the passenger back to his office where he put the ashes collected in a bowl and weighed it again. The total weight of the Gold in ash form found 200.190 grams. AIU Officers took the photographs of the same which are as under:



3.4 Shri Kartikey Vasantrai Soni led the Officers, panchas and the passenger to furnace which is nearby and started the process of converting gold paste into Gold Bar. He later, heated the said substance, it turned 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 became golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the golden coloured bar recovered from Shri Ibrahim Khaleel, in presence of we panchas, the passenger and the AIU Officers which comes 186.520 grams. The AIU officers take the photograph of the said gold bar and gold chain weighing 99.650 grams which is as under:



3.5 Thereafter, Shri Kartikey Vasantrai Soni in presence Officers, panchas as well as in the presence of the passenger, tested the said gold bar recovered from Shri Ibrahim Khaleel and after testing and valuation, he submitted Valuation Report No. 980/2023-24 under which it was confirmed that the said gold bar weighing 186.520. Grams is having purity of 999.0/24KT, having Tariff value of Rs.10,36,188/- (Rupees Ten lakhs thirty six thousand one hundred eighty eight only ) and Market Value of Rs.11,76,009/- (Rupees Eleven lakhs seventy six thousand ninety six only) and thereafter, in presence of Officers, panchas as well as in the presence of the passenger, Shri Kartikey Vasantrai Soni tested the said gold chain recovered from Shri Ibrahim Khaleel and after testing and valuation, it is confirmed that the said gold chain weighing 99.650 Grams having purity of 999.0/24KT, involving Tariff value of Rs.5,53,593/- (Rupees Five lakhs fifty three thousand five hundred ninety three only) and Market Value of Rs.6,28,293/- (Rupees Six lakhs twenty eight thousand two hundred ninety three only). The above value has been taken as per Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (Gold) and Notification No. 90/2023- Customs (N. T.) dated 07.12.2023 (exchange rate). Shri Kartikey Vasantrai Soni gave the details of gold bar and gold chain recovered from Shri Ibrahim Khaleel as below:

Sl. No.	Details of Items	PCS	Net Weight in Grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	186.520	999.0 24Kt.	10,36,188/-	11,76,009/-
2.	Gold chain	1	99.650	999.0 24Kt.	6,28,293/-	5,53,593/-
<b>Total</b>		<b>2</b>	<b>286.170</b>	<b>999.0 24Kt.</b>	<b>18,04,302/-</b>	<b>15,89,780/-</b>

3.6 The method of melting, testing and valuation used by Shri Kartikey Vasantrai Soni was done in a perfect manner in presence of the AIU Officers, independent panchas and the passenger and the Officers, Panchas and the Passenger were satisfied and agreed with this testing and Valuation Report given by Shri Kartikey Vasantrai Soni and in token of the same, the Officers, independent Panchas and the passenger put their dated signature on the said valuation report.

4. On being asked by the AIU officers, the passenger Shri Ibrahim Khaleel produced the following documents, as under:-

1. Photocopy of stamped pages of Indian Passport No. B8089290.
2. Boarding pass in original, seat No.21C from Dubai to Ahmedabad of Indigo Flight No. 6E 1478 dated 13.12.2023.

4.1 The above documents were withdrawn by the AIU Officers for further investigation purpose. The AIU Officers shown the passenger as well as Panchas, the passenger manifest of Indigo flight No. 6E 1478, in which name of Shri Ibrahim Khaleel mentioned at Sr. No. 43. The Officers, panchas as well as the passenger put their dated signatures on the copies of all the above-mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

5. The AIU Officers informed the panchas as well as the passenger that the above said one gold bar and the gold chain recovered from Shri Ibrahim Khaleel totally weighing **286.170** Grams having purity of 999.0/24KT, having Tariff value of **Rs.15,89,780/-** (Rupees Fifteen Lakhs eighty-nine thousand seven hundred eighty only) and Market Value of **Rs.18,04,302/-** (Rupees Eighteen Lakhs four thousand three hundred two only) were attempted to smuggle 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 AIU officers informed that they have a reasonable belief that the said gold bar and gold chain which were attempted to be smuggled by the said passenger Shri Ibrahim Khaleel is liable for confiscation as per the provisions of the Customs Act, 1962; hence, the same were placed under seizure vide

Seizure Memo issued from F. No. VIII/10-212/AIU/B/2023-24 dated 13.12.2023 under Section 110 (1) and (3) of the Customs Act, 1962.

6. A Statement of Shri Ibrahim Khaleel, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 13.12.2023, **(RUD-02)**, wherein he stated as under: -

- i. His name, age and address stated above is true and correct. Currently he is working in a stationery shop owned by his uncle as a worker/ helper in his native, Kerala.
- ii. He lives with his family at his native place i.e. KSS Manzil, Peringadi PO Mangalpady, Kasaragod, Kerala – 671 324. In his family there is his father Shri Ishmail, his mother Smt. Zaura and his wife Smt. Ayshath Muneera and his 5-year-old son.
- (iii) He has studied upto class 12th and earns a monthly income of Rs 12,000/- approx.
- (iv) He frequently visits abroad in relation to his work as a sales in a private company during the last four years to earn some extra income for his family. This time he departed for Dubai on 29.11.2023 from Calicut International Airport. He stayed in a rented room in Dehra, Dubai and returned to India on 13.12.2023. His room rent and returned tickets were booked and paid by him.
- (v) His friend who lives in Dubai gave him the gold items i.e. one gold chain worn by him in the neck and semi-solid paste of gold and chemical mix substance concealed inside the layers of fabric of the jeans worn by him. He stated that the import was made illegally.
- (vi) He knows that bringing of gold or handing and taking over the gold in an illegal way is an offence.
- (vii) He has never indulged in any smuggling activity in the past. This is the first time he had carried one gold chain worn by him in the neck and semi solid paste of gold and chemical mix substance concealed inside the layers of fabric of the jeans worn by him.
- (viii) On arrival at SVPI Airport at Ahmedabad at about 9.30 am. he was intercept by the AIU officers when he tried to exit through green channel with his black coloured trolley bag and a Black Hand bag. During his personal search and the interrogation of the AIU Officers, he confessed that he has carried one gold chain weighing 99.65 grams and semi-solid paste of gold and chemical mix substance weighing 200.19 grams (total weighing 299.84 grams) and the said items was taken to the govt. approved valuer, who in is presence tested and reported the gold bar recovered from concealed gold items is having total weight of 286.170 grams having Tariff value of Rs.15,89,780/- and Market Value of Rs.18,04,302/-. The said gold total weighing 286.17 grams (total two pieces i.e. 1 gold bar and 1 gold chain) were seized by the officers under Panchnama dated 13.12.2023 under the provision of the Customs Act, 1962. He stated that he had been present during the entire course of panchnama dated

13.12.2023 and confirmed the events narrated in the said panchnama drawn on 13.12.2023 at Terminal-2, SVPI Airport, Ahmedabad and in token of its correctness he has put his dated signature on the said panchnama.

(ix) He was aware that smuggling of gold without payment of customs duty is an offence. Since he was aware of the concealment of the gold items inside his trolley bags, he did not make any declarations in that regard. He confirmed the recovery of 286.17 grams having Tariff value of Rs.15,89,780/- and Market Value of Rs.18,04,302/- of gold grams (total two pieces i.e. 1 gold bar and 1 gold chain) recovered from him. He further stated that he has opted for green channel so that he could attend to smuggle the gold without paying customs duty.

(x) He stated that after reaching Ahmedabad on 13.12.2023, he was going to hand over those items to a person who was going to meet him at the outside area of the Sardar Vallabhbhai Patel International Airport Ahmedabad and he had to hand over those gold items to him. For that work his friend promised him to give some money.

7. The above said gold bar with a net weighing 286.170 Grams having purity of 999.0/24KT, having Tariff value of Rs.15,89,780/- (Rupees Fifteen Lakhs eighty-nine thousand seven hundred eighty only) and Market Value of Rs.18,04,302/- (Rupees Eighteen Lakhs four thousand three hundred two only), recovered from the said person, which were attempted to be smuggled into India with an intent to evade payment of Customs duty which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 286.170 Grams which were attempted to be smuggled by Shri Ibrahim Khaleel, are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 286.170 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 13.12.2023, issued from F. No. VIII/10-212/AIU/B/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 03**).

## **8. RELEVANT LEGAL PROVISIONS:**

### **A. THE CUSTOMS ACT, 1962:**

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

**(22) "goods" includes—**

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and

(d) any other kind of movable property;

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

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

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

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

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

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

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

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

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

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

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

*(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*

*(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

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

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

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

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

**C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:**

**I) Regulation 3 (as amended)** - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

**Contravention and violation of laws:**

9. 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 286.170 Grams having purity 999.0/24 Kt., recovered from the Passenger who carried semi-solid in paste form concealed in the Jeans, involving Tariff value of Rs.15,89,780/- (Rupees Fifteen Lakhs eighty nine thousand seven hundred eighty only) and Market Value of Rs.18,04,302/- (Rupees Eighteen Lakhs four thousand three hundred two only), not declared to the Customs 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. Therefore, the improperly imported 286.170 Grams of gold bar of purity 999.0/24 Kt. by the person without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar/ chain by the passenger, Shri Ibrahim Khaleel, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d)** Shri Ibrahim Khaleel, 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 and chain totally weighing 286.170 Grams having purity 999.0/24 Kt. and having involving Tariff value of Rs.15,89,780/- (Rupees Fifteen Lakhs eighty nine thousand seven hundred eighty only) and Market Value of Rs.18,04,302/- (Rupees Eighteen Lakhs four thousand three hundred two only), without declaring it to the Customs, are not smuggled goods, is upon the person and Noticee, Shri Ibrahim Khaleel.

10. Now, therefore, **Shri Ibrahim Khaleel**, holding an Indian Passport Number No. B8089290, residing at KSS Manzil, Peringadi PO Mangalpady, Kasaragod, Kerala – 671 324, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2<sup>nd</sup>Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

- (i) The said Gold (One gold bar and One gold chain), totally weighing **286.170** Grams having purity 999.0/24 Kt. and having Tariff value of **Rs.15,89,780/-** (Rupees Fifteen Lakhs eighty nine thousand seven hundred eighty only) and Market Value of **Rs.18,04,302/-** (Rupees Eighteen Lakhs four thousand three hundred two only), recovered from the Passenger, was placed under seizure under the panchnama proceedings dated 13.12.2023 and Seizure Memo/ Order dated 13.12.2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

11. Shri Ibrahim Khaleel, 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 do not wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

12. Shri Ibrahim Khaleel, 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.

13. 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.

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

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

  
17/4/24

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

F. No. : VIII/10-15/SVPIA-B/O&A/HQ/2024-25      Date : 17.04.2024  
DIN: 20240471MN0000818346

BY SPEED POST:

To,  
**Shri Ibrahim Khaleel**,  
KSS Manzil, Peringadi  
PO Mangalpady,  
Kasaragod, Kerala - 671 324.

**Copy to :**

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

**Annexure 'A'**

Documents relied upon in the notice to show cause issued to Shri Ibrahim Khaleel, holding an Indian Passport Number No. B8089290, for attempting to smuggle One Gold Bar and a gold chain having net weight of 286.170 Grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 13.12.2023 at the SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate dated 13.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 13.12.2023 of Shri Ibrahim Khaleel.	Copy enclosed
4.	Seizure memo Order dated 13.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**PANCHNAMA DATED 13.12.2023 DRAWN IN THE ARRIVAL HALL OF  
TERMINAL 2 OF SVPI AIRPORT, AHMEDABAD**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Manish Kumar Labana, Mukam, Sajjanpura, Post Bakhda, Teh. Simarwada, Rajasthan-314406	26	Service
2.	Bharat Lal Labana, Mukam, Sajjanpura, Post Bakhda, Teh. Simarwada, Rajasthan-314406	49	Service

We the above named panchas are called by a person at around 09.30 hours of today i.e. on 13.12.2023, who introduces himself as Sunil Kumar, Inspector of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of baggage search proceedings of one passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers namely Shri Himanshu Garg, Deputy Commissioner and Smt. Rekha B Nainvale, Ramesh. C and Sumit Kumar, all Superintendents of Customs, Air Intelligence Unit, SVP International Airport, Ahmedabad.

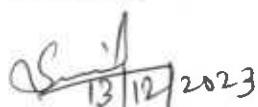
Now, the AIU Officer informs us that on the basis of passengers profile screening and suspicious movements, one male passenger is suspected to be carrying high value dutiable goods and therefore a thorough search of all the baggage of the passenger as well as their personal search is required to be carried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

Accordingly, in presence of we the panchas, the AIU officers intercept one passenger along with his baggage when the said passenger try to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about his identity by the AIU officers, the passenger identifies himself as Mr. Ibrahim Khaleel showing his Passport bearing No. B8089290. Further, on being asked he informs that he has travelled by Indigo Flight No. 6E 1478 and arrived at Ahmedabad on 13.12.2023 from Dubai and show his Boarding Pass bearing seat No. 21C. We, the Panchas observe that the passenger Mr. Ibrahim Khaleel has one black colour trolley bag and one black shoulder bag he carries with him.

In the presence of we the panchas, the AIU Officer asks the passenger, if they have anything to declare to Customs, in reply to which he deny. The AIU officers offer their personal search to the passenger but he deny saying that he is having full trust on the AIU officers. Now, the AIU officers ask the passenger whether he want that his baggage to be checked in front of executive magistrate or Superintendent of Customs, in reply to which the said passenger give his consent for his baggage may be searched in front of the Superintendent of Customs.

Now, the AIU officers again ask the passenger whether he has anything dutiable to declare to the customs authorities, to which the said passenger deny again. Now, the AIU officer asks Mr. Ibrahim Khaleel 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

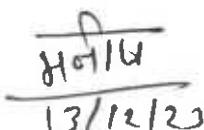
Before me,

  
13/12/2023  
(Sunil Kumar)

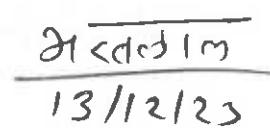
Inspector (AIU), Customs,  
SVPI Airport, Ahmedabad

  
(Mr. Ibrahim Khaleel)

Panch No. 1:

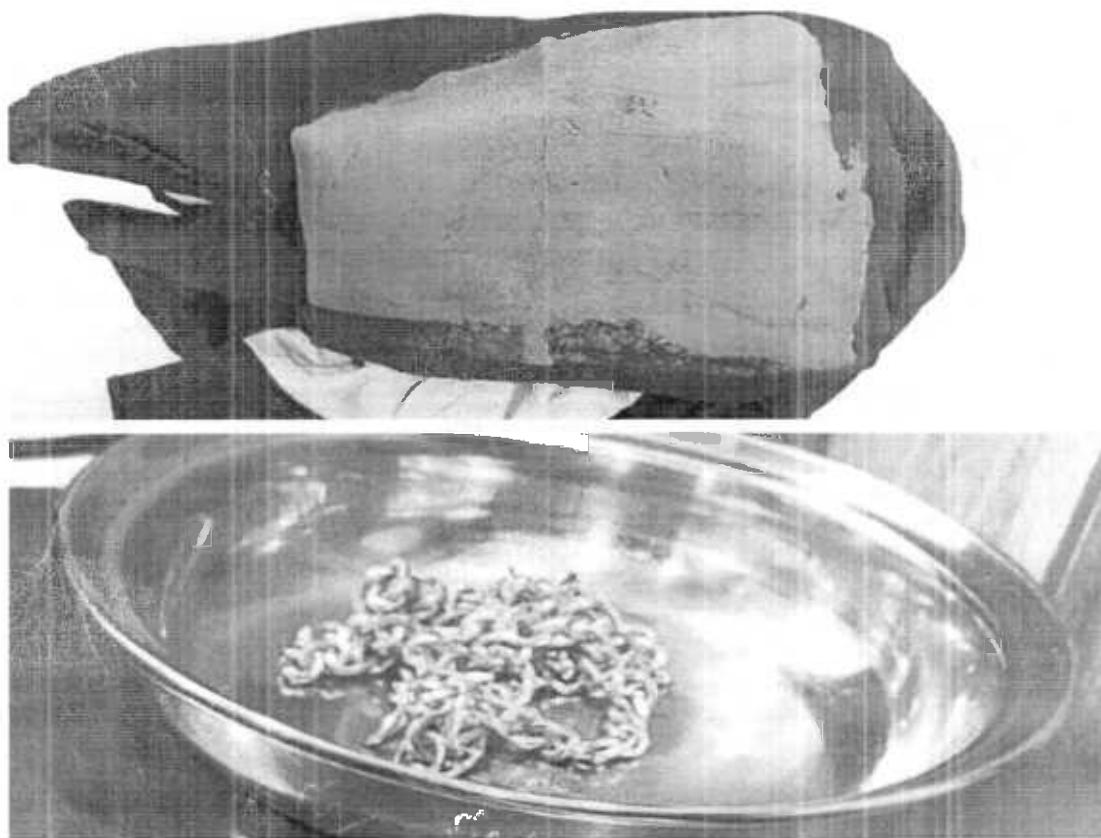
  
13/12/23

Panch No. 2:

  
13/12/23

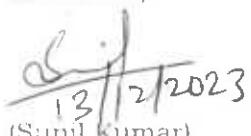
from his body/clothes. The passenger readily removes all the metallic objects such as mobile, watch etc. and keeps in a plastic tray and passes through the DFMD. However no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Now, in presence of we the panchas, the AIU Officers scans the baggages of the passenger Mr. Ibrahim Khaleel in X-ray Bag Scanning Machine placed opposite belt no. 2 at the arrival hall of Terminal-2, SVPIA, Ahmedabad. During the scanning of the baggage, nothing objectionable is noticed.

Now, the AIU officer ask Mr. Ibrahim Khaleel again if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Thereafter, the AIU officers inform us the panchas that they have doubt that the said passenger is carrying some high value dutiable goods by way of concealing in between his cloths or in body parts. Now, the officers of AIU, in front of we the panchas carry out systematic frisking of the passenger Mr. Ibrahim Khaleel, and finds something suspicious in the jeans worn by him. In the presence of we, the panchas the officers asks the passenger to remove the jeans worn by him. The passenger now removes his jeans and hand over the same to the AIU Officer after wearing another jeans. Thereafter, in presence of we panchas and the said passenger, the AIU officers checks the removed jeans of the said passenger and we all see that a thin layer of yellow colour paste is concealed inside two layers of fabric of jeans. Further on detailed interrogation and frisking of the passenger in presence of we the panchas, the passenger confesses that the gold chain he wears is recently purchased from Dubai and is of 24 KT gold. The AIU Officers take the photographs of the same which is as under:



Thereafter, the AIU officer calls the Government Approved Valuer and informs him that the one jeans containing gold in paste form and a chain appears to be gold have been recovered from one male passenger and hence, he needs to come to the Airport for testing and Valuation of the said material. In

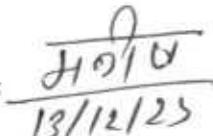
Before me,

  
13/12/2023  
(Sumil Kumar)

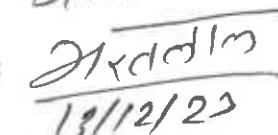
Inspector (AIU), Customs,  
SVPI Airport, Ahmedabad

  
(Mr. Ibrahim Khaleel)

Panch No. 1:

  
HOT  
13/12/23

Panch No. 2:

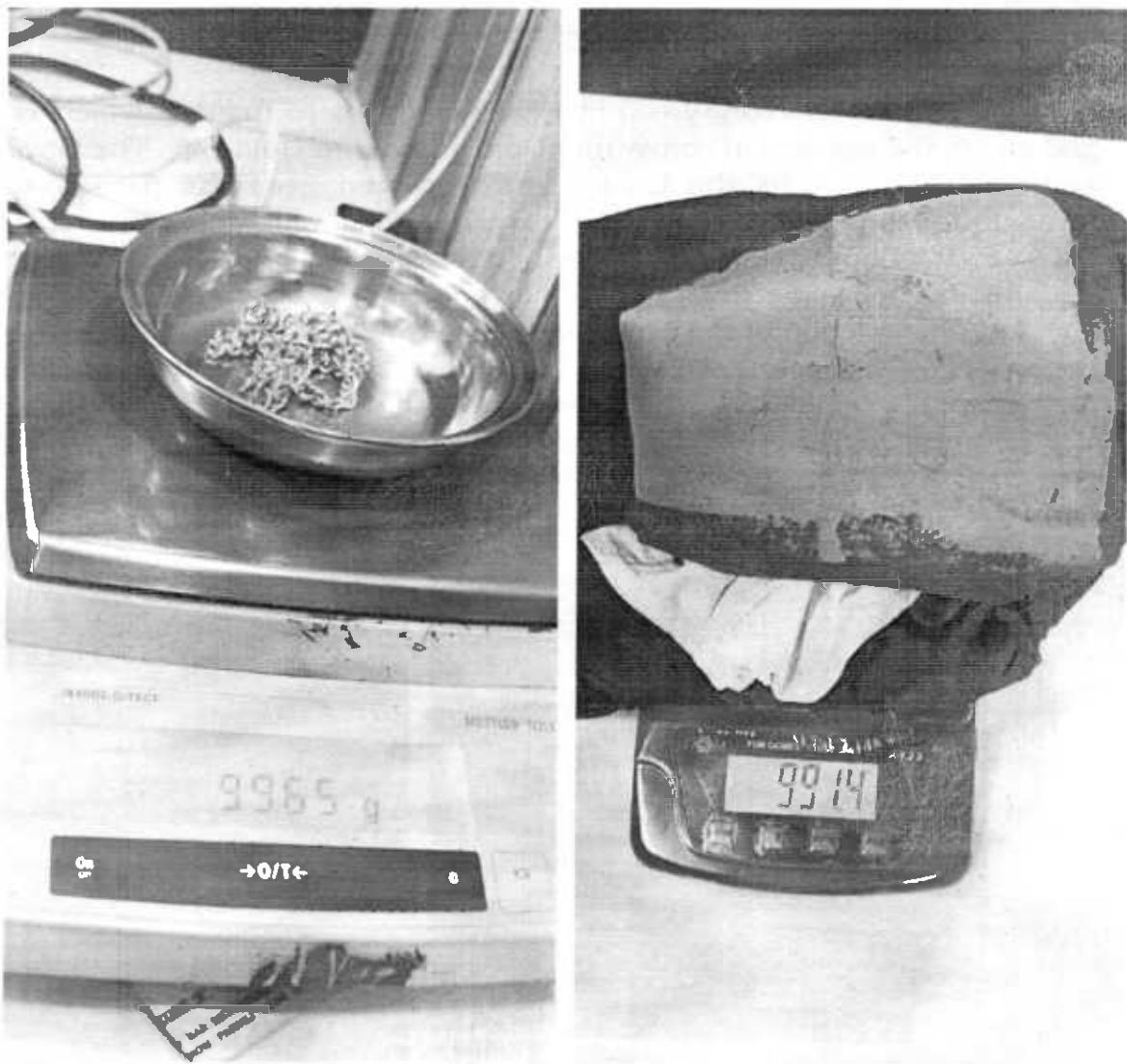
  
21/dec/1m  
13/12/23

reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such paste form by melting it and the purity and valuation of the gold chain has to be done and also informs the address of his workshop.

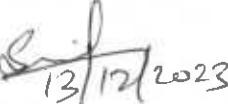
Thereafter, at around 10.30 Hours of 13.12.2023 we the panchas along with the passenger Mr. Ibrahim Khaleel and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad – 380 006.

On reaching the above referred premises, the AIU officers introduce we panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after checking the jeans, weighs it on his weighing scale and informs that the gross weight of the jeans along with gold in semi-solid paste form concealed in the Jeans recovered from passenger Mr. Ibrahim Khaleel is 991.400 grams. Shri Kartikey Vasantrai Soni, Government Approved Valuer, further in presence of we the panchas after checking the gold chain recovered from Mr Ibrahim Khaleel, weighs it on his weighing scale and informs that the gross weight of the gold chain recovered from passenger Mr. Ibrahim Khaleel is 99.650 grams

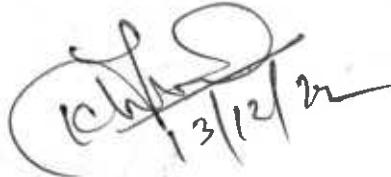
AIU Officers take the photographs of the same which are as under:



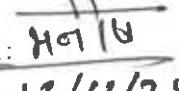
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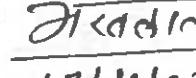
  
13/12/2023

(Sunil Kumar)  
Inspector (AIU), Customs,  
SVPI Airport, Ahmedabad

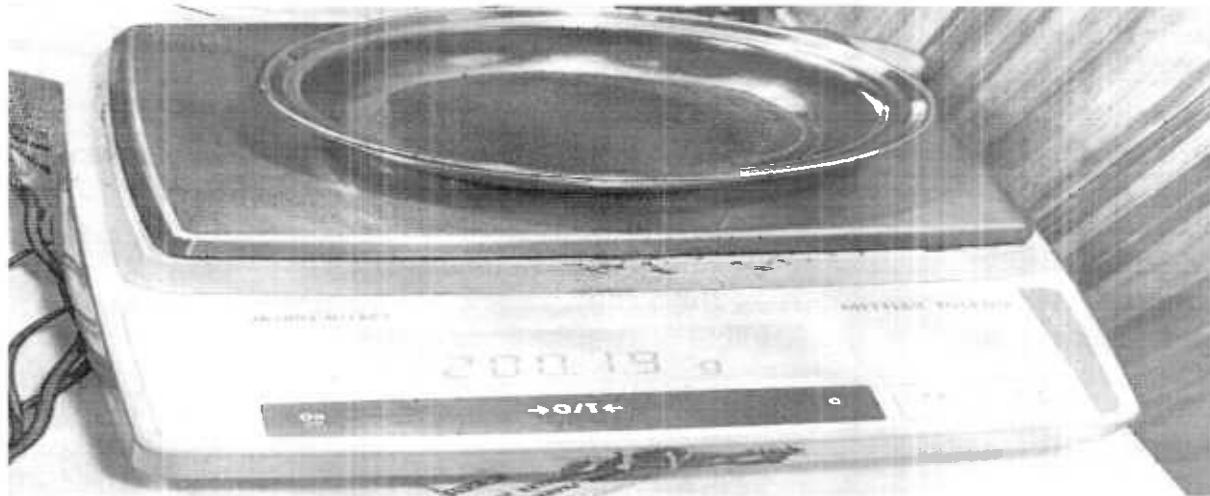
  
3/12/22

(Mr. Ibrahim Khaleel)

Panch No. 1:   
13/12/23

Panch No. 2:   
13/12/23

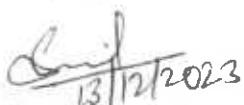
Now, Shri Kartikey Vasantrai Soni informs us that the gold paste is glued with the fabric of jeans hidden by a thin layer of another jeans fabric, so he will burn the fabric of the jeans to extract gold paste. Thereafter, he leads us to the open terrace of his office where he burn the jeans along with the gold paste in a container and after burning it completely, he collects all the ashes deposited in the container. Thereafter, leads us back to his office where he puts the ashes collected in a bowl and weigh it again. The total weight of the Gold in ash form is 200.190 grams. AIU Officers take the photographs of the same which are as under:



Now, Shri Kartikey Vasantrai Soni leads us to furnace which is nearby and starts the process of converting Gold paste into Gold Bar. The Government Approved Valuer puts the Gold paste recovered from the passenger into furnace and on heating the same turned into liquid. The said substance in liquid state is now taken out of furnace and poured in a bar shaped plate and after cooling for some time, it becomes golden coloured solid metal in form of bar. After completion of the procedure, Government Approved Valuer now takes the weight of the golden coloured bar recovered from Mr. Ibrahim Khaleel, in presence of we panchas, the passenger and the AIU Officers which comes 186.520 grams. The AIU officers take the photograph of the said gold bar and gold chain weighing 99.650 grams which is as under:



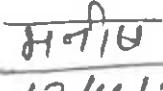
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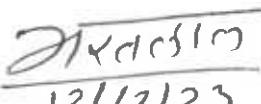
  
13/12/2023

(Sumil Kumar)  
Inspector (AIU), Customs,  
SVPI Airport, Ahmedabad

  
13/12/23

(Mr. Ibrahim Khaleel)

Panch No. 1:   
13/12/23

Panch No. 2:   
13/12/23

Thereafter, in our presence as well as in the presence of the passengers, Shri Kartikey Vasantrai Soni tests the said gold bar recovered from Mr. Ibrahim Khaleel and after testing and valuation, he submits valuation report No. 980/2023-24 under which it is confirmed that the said gold bar weighing 186.520 Grams is having purity of 999.0/24KT, having Tariff value of Rs.10,36,188/- (Rupees Ten lakhs thirty six thousand one hundred eighty eight only) and Market Value of Rs.11,76,009/- (Rupees Eleven lakhs seventy six thousand ninety six only) and thereafter, in our presence as well as in the presence of the passengers, Shri Kartikey Vasantrai Soni tests the said gold chain recovered from Mr. Ibrahim Khaleel and after testing and valuation, it is confirmed that the said gold chain weighing 99.650 Grams is having purity of 999.0/24KT, having Tariff value of Rs.5,53,593/- (Rupees Five lakhs fifty three thousand five hundred ninety three only) and Market Value of Rs.6,28,293/- (Rupees Six lakhs twenty eight thousand two hundred ninety three only). The above value has been taken as per Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (Gold) and Notification No. 90/2023-Customs (N. T.) dated 07.12.2023 (exchange rate). Shri Kartikey Vasantrai Soni given the details of gold bar and gold chain recovered from Mr. Ibrahim Khaleel as below:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	186.520	999.0 24Kt.	10,36,188/-	11,76,009/-
2.	Gold chain	1	99.650	999.0 24Kt.	6,28,293/-	5,53,593/-
Total		2	286.170	999.0 24Kt.	18,04,302/-	15,89,780/-

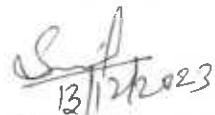
The method of melting, testing and valuation used by Shri Kartikey Vasantrai Soni is done in a perfect manner in presence of we the independent panchas the passengers and the AIU officer and we all are satisfied and agreed with this testing and Valuation Report (Annexure-A & B) given by Shri Kartikey Vasantrai Soni and in token of the same, we independent Panchas and the passengers put our dated signature on the said valuation report.

After the completion of proceedings of the testing and valuation of gold at the workshop, we panchas, AIU officers and the passengers come back to the Airport in government vehicle along with the recovered gold at 02:45 PM.

On being asked by the AIU officers, the passenger Mr. Ibrahim Khaleel produces the following documents mentioned as under:-

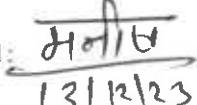
1. Photocopy of stamped pages of Indian Passport No. B8089290
2. Boarding pass in original, seat No. 21C from Dubai to Ahmedabad of Indigo Flight No. 6E 1478 dated 13.12.2023.

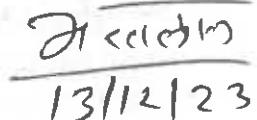
Before me,

  
13/12/23  
(Sunil Kumar)

Inspector (AIU), Customs,  
SVPI Airport, Ahmedabad

  
13/12/23  
(Mr. Ibrahim Khaleel)

Panch No. 1:   
13/12/23

Panch No. 2:   
13/12/23

The above documents are withdrawn by the AIU Officers for further investigation purpose. Now the AIU Officer shows the passenger as well as us, the passenger manifest of Indigo flight No. 6E 1478, in which name of Mr. Ibrahim Khaleel is mentioned at Sr. No. 43. We the panchas as well as the passenger put our dated signatures on the copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform we the panchas as well as the passengers that the above said one gold bar and the gold chain recovered Mr. Ibrahim Khaleel totally weighing 286.170 Grams having purity of 999.0/24KT, having Tariff value of Rs. 15,89,780/- (Rupees Fifteen Lakhs eighty nine thousand seven hundred eighty only) and Market Value of Rs. 18,04,302/- (Rupees Eighteen Lakhs four thousand three hundred two only) are attempted to smuggle into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers inform that they have a reasonable belief that the said Gold bar and gold chain which were attempted to be smuggled by the said passenger Mr. Ibrahim Khaleel is liable for confiscation as per the provisions of Customs Act, 1962; hence, the same are being placed under seizure vide warehouse entry no. 5466 dated 13.12.2023.

The AIU officers, then, in presence of we the panchas and in the presence of the said passenger, places the said one gold bar and the gold chain recovered Mr. Ibrahim Khaleel totally weighing 286.170 Grams having purity of 999.0/24KT, having Tariff value of Rs. 15,89,780/- (Rupees Fifteen Lakhs eighty nine thousand seven hundred eighty only) and Market Value of Rs. 18,04,302/- (Rupees Eighteen Lakhs four thousand three hundred two only) recovered from Mr. Ibrahim Khaleel in one transparent plastic box and after placing the packing list (Annexure-C) on the box, ties it with white thread and seal it with the Customs lac in a way that it cannot be opened without breaking the seal. We, the panchas, the passenger as well as the AIU officer put our dated signature on the packing lists Annex-C pasted on the box.

Nothing else is seized or taken over from the passenger - Ibrahim Khaleel except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we 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 as well as the passengers put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 12.30 PM on 13.12.2023.

Before me,

  
13/12/2023

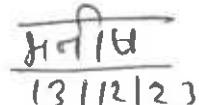
(Sunil Kumar)

Inspector (AIU), Customs,  
SVPI Airport, Ahmedabad

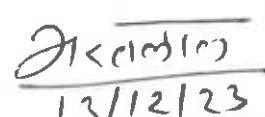
  
13/12/23

(Mr. Ibrahim Khaleel)

Panch No.1:

  
13/12/23

Panch No.2:

  
13/12/23

**ANNEXURE 'B'**

**VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE & ONE GOLD CHAIN RECOVERED FROM IBRAHIM KHALEEL AT SVPI AIRPORT, AHMEDABAD ON 13/12/2023**

Certificate No: 980 / 2023-24

Dated: 13/12/2023.

This is to certify that I have checked and examined 1 (One Piece) of Gold Bar weighing 186.520 Grams derived from Gold Paste with Ashes of Cloth having Gross Weight 200.190 Grams which is obtained after burning the Gold in Semi Solid paste material concealed inside cloth of having Gross Weight 991.400 Gram & One (1) Gold Chain Weighing 99.650 Grams. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ 63050 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 @ 55553.70 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	<b>Gold Bar</b>	1	186.520	999.0 24Kt	1176009	1036188
2	<b>Gold Chain</b>	1	99.650	999.0 24Kt	628293	553593
<b>Total</b>		2	<b>286.170</b>		<b>1804302</b>	<b>1589780</b>

Place: Ahmedabad

Date: 13/12/2023

*K. Kartikey Vasani* 13/12/23

**(SONI KARTIKEY VASANTRAI)**



Qr: Certificate-No.980-2023-24 Dated:13.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Ibrahim Khaleel



P01X -

*Kartik* 13/12/23

*1. 2010*  
13/12/23

*2. 2150013*  
13/12/23



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(Approved by Govt. of India)

## ANNEXURE 'A'

Dated: 13/12/2023

### Detailed Primary Verification Report of Brown Coloured Semi Solid Pest of Gold and Substance Concealed inside the Layer of fabric of the Jeans

To,

This is to certify that the Passenger **Ibrahim Khaleel** having Passport No. **B8089290**, residing at K S S Manzil, Peringady, Kerala, India, travelling by Indigo, Flight No: 6E 1478 Arrived on: 13/12/2023 from Dubai to Ahmedabad. AIU Customs Officials found some paste material concealed Between Double Layers of Jeans having Gross Weight are **991.400** Grams.

On the Basis of above Verification of Semi Solid Substance, I recommended for testing of the said Substance & extraction of Gold therefrom.

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 13/12/2023. The Process of extraction of gold is carried out in presence of AIU Officers, Pax & Panchas at KV Jewels, C.G.Road, Ahmedabad on today i.e 13/12/2023.



K. Soni  
13/12/23

(SONI KARTIKEY VASANTRAI)

Pax -  
13/12/23

K. Soni  
13/12/23

P - Hari  
13/12/23

P - Hari  
13/12/23



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+91-98795-88823



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info@kjewels.in



301, Golden Signature, Bh.Ratnam Complex,  
C.G.Road Ahmedabad-380006

Statement of Mr. Ibrahim Khaleel, (Mobile No. +919995233232, aged 33 years (DOB 23.12.1990), holding an Indian Passport Number No. B8089290, residing at K S S Manzil, Peringady, PO Mangalpady, Kasaragod Kerala-671324 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 13.12.2023.

\*\*\*\*\*

I, **Mr. Ibrahim Khaleel**, (Mobile No. +919995233232, aged 33 years (DOB 23.12.1990), holding an Indian Passport Number No. B8089290, residing at K S S Manzil, Peringady, PO Mangalpady, Kasaragod Kerala-671324 present myself before you today on 13.12.2023 in response to the summons bearing DIN No. **CBIC-DIN-20231271MN0000777C6C** issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

**Ans.** - My name, age and address stated above is true and correct. Currently I am working in a stationery shop owned by my uncle as a worker/helper in my native Kerala.

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

**Ans:** I live with my family at my native place i.e. K S S Manzil, Peringady, PO Mangalpady, Kasaragod Kerala-671324. In my family, there is my father Shri Ishmail, my mother Smt. Zaura, my wife Smt. Ayshath Muneera and my 5 years old son residing with me.

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

**Ans.** I have studied up to 12th and my monthly income is approx Rs. 12,000/-

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

**Ans:** I have frequently visits to abroad i.e. relating to my work profession of salesman in a private company during the last four years to earn some extra income for my family. This is the reason for my frequent visits of Dubai. This time I departed for Dubai on 29.11.2023 from Calicut international Airport. I stayed in the room i.e. availed by me on rent at Dehra, Dubai. I had to come back to India on 13.12.2023. My return tickets from India to Dubai also booked by myself.

Before me,

  
13/12/2023  
Superintendent, Customs (AIU)

  
13/12/23  
(Mr. Ibrahim Khaleel)

**Q.5.** Please give the details whether someone give you this gold which is concealed by you or otherwise?

**Ans:-** My friend who lives in Dubai gave me these gold items i.e. one gold chain worn by me in the neck and semi-solid paste of gold and chemical mix substance concealed inside the layers of fabric of the jeans worn by me. This is imported by me illegally with best of my knowledge.

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

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

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

**Ans:-** I state that I have never indulged in any smuggling activity in the past. This is the first time I have carried, one gold chain worn by me in the neck and semi-solid paste of gold and chemical mix substance concealed inside the layers of fabric of the jeans worn by me.

**Q.8.** Please narrate the events on 13.12.2023 at the time of arrival at Ahmedabad Airport?

**Ans:-** On arrival at SVPI Airport at Ahmedabad at about 09:30 AM I was intercepted by AIU Officers when I tried to exit through green channel with Black coloured trolley bag and a black handbag. During by personal search and interrogation by the AIU Officers, I confessed that I have carried one gold chain weighing **99.65** grams and semi-solid paste of gold and chemical mix substance weighing **200.19** grams (total weighing **299.84** grams). The said gold items was taken by the officers to the govt. approved Valuer, who in my presence tested and reported that the gold bar recovered from the concealed gold items is having total weight **286.17** grams, having tariff value of Rs. **15,89,780/-** and market value of Rs. **18,04,302/-** The said gold total weighing **286.17** grams (**total two pieces i.e. 1 Gold Bar, 1 Gold chain**) was seized by the officers under Panchnama dated 13.12.2023 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 13.12.2023 and I confirm the events narrated in the said panchnama drawn on 13.12.2023 at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

**Q.9:-** Please state specifically why you had opted for green channel without declaring the dutiable goods?

**Ans:** I state that I am aware that smuggling of gold without payment of customs duty is an offence. Since, I was aware of the concealment of the gold items inside my trolley bags but I did not make any declarations in this regard. I confirm the

Before me,

Superintendent, Customs (AIU)

  
(Mr. Ibrahim Khaleel)

13/12/23

2023

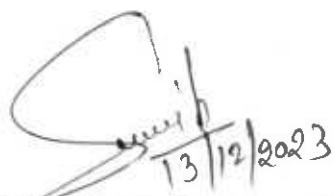
recovery of **286.17** grams, having tariff value of Rs. Rs. **15,89,780/-** and market value of Rs. **18,04,302/-** of gold (**total two pcs i.e.** 1 Gold Chain worn by me in the neck and 1 Gold bar recovered from the semi-solid paste of gold and chemical mix substance concealed inside two layers of fabric of jeans) recovered from me. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

**Q.1 Q.** To whom the consignment of gold was supposed to handover after reaching Ahmedabad? If yes, do you know that person?

**Ans.** After reaching at Ahmedabad on 13.12.2023, I was going to hand over these items to a person who was going to meet me at the outside area of the Sardar Vallabhbhai Patel International Airport Ahmedabad. This was told to me by my friend of Dubai that a person will come at SVPIA Ahmedabad and I have to hand over these gold items to him. For this work, my friend promised me to give some money.

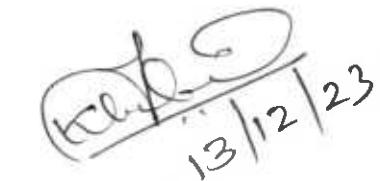
I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature herein below. I further state that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

Before me,



13/12/2023

Superintendent, Customs (AIU)



13/12/23

(Mr. Ibrahim Khaleel)



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS  
AIR INTELLIGENCE UNIT  
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT  
AHMEDABAD 380004  
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-212/AIU/B/2023-24

Date: 13.12.2023

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place **286.17 grams gold (1 cut gold bar and 1 gold chain)** having purity of 999.0/24KT, having Tariff Value is Rs. 15,89,780/- (Rupees Fifteen Lakh Eighty Nine Thousand Seven Hundred Eighty only) and Market value of Rs. 18,04,302/- (Rupees Eighteen Lakh Four Thousand Three Hundred Two only) smuggled by Mr. Ibrahim Khaleel 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 Mr. Ibrahim Khaleel by way of concealment of **286.17 grams gold (1 cut gold bar and 1 gold chain)** derived/recovered from the passenger by way of concealment of one gold chain worn by passenger at the neck and semi-solid paste of gold and chemical mix substance contained inside the layers of fabric of the jeans worn by the passenger during the search of Panchnama dated 13.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mr. Ibrahim Khaleel is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	186.520	999.00, 24 Kt.	11,76,009/-	10,36,188
2.	Gold chain	1	99.650	999.00, 24 Kt.	6,28,293/-	5,53,593/-
	Total	2	286.170	999.00, 24 Kt	18,04,302/-	15,89,780/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 111 of the Customs Act, 1962, I, undersigned, order to place the **286.17 grams gold (1 cut gold bar and 1 gold chain)**, under seizure on the reasonable belief that the same was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date: 13.12.2023  
Place: SVPI Airport, Ahmedabad

*Sumit Kumar*  
(Sumit Kumar)  
Superintendent, Customs(AIU),  
SVPI Air Port, Ahmedabad

13/12/2023