



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद  
“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने,  
नवरंगपुरा, अहमदाबाद -380009.  
दूरभाष: (079) 2754 4630 फैक्स: (079) 2754 2343  
ई-मेल: [cus-ahmd-guj@nic.in](mailto:cus-ahmd-guj@nic.in)

F.No. VIII/10-30/SVPIA-C/O&A/HQ/2025-26

Date:23.09.2025

**DIN: 20250971MN0000000EE1**

### **SHOW CAUSE NOTICE**

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

#### **BRIEF FACTS OF THE CASE**

On the basis of specific information of passengers by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad, intercepted a passenger Ms. Rinku Rameshbhai Muliya, aged 33 years, D/o Shri Rameshbhai Bhagubhai Muliya, having Indian Passport No. U4497334 residing at Jay Khodiyar Nivas, 2/11 Gaytrinagar, Rajkot-360002, Gujarat, arriving on 25.03.2025 from Indigo Flight No. 6E-1478 from Dubai to Ahmedabad, at the arrival Hall of the SVPIA, Ahmedabad, while she was attempting to exit through green channel without making any declaration to the Customs. Passenger's personal search and examination of her baggage was conducted in presence of two independent witnesses and the proceedings were recorded under the said **Panchnama dated 25.03.2025. (RUD-1)**

2. The passenger was questioned by the AIU officers as to whether she was carrying any dutiable/contraband goods in person or in her baggage, to which she denied. The officers informed the passenger that a search of her baggage as well as her personal search was to be carried out and gave her an option to carry out the search in presence of a magistrate or a gazetted officer of Customs to which the passenger desired to be searched in presence of a gazetted customs officer. Before commencing the search, the officers offered themselves to the said passenger for conducting their personal search, which was declined by the said passenger imposing faith in the officers. The officers asked her to pass through the Door Frame Metal Detector (DFMD) installed at the arrival hall after removing all the metallic substances. Thereafter, the passenger removed metallic objects from her body/clothes such as mobile, purse etc. and kept them in a plastic tray placed on the table. The said passenger then passed through the DFMD Machine

and no beep sound was heard in the DFMD machine indicating there was nothing objectionable/dutiable on her body/clothes.

Thereafter, on proper frisking of the said passenger by the AIU lady officers, it was observed that the legging (trouser) of the said passenger was unusually heavy. Accordingly, the passenger was asked to remove the leggings (trouser) and wear some other legging which she carries in her bag. The passenger readily agreed to this and gave the legging which she wore to the AIU lady officers. Further, the AIU officers scan the legging(trouser) of the passenger in the X-Ray baggage scanning machine and some unusually dark colour image was seen on the X-Ray Machine. Looking at the X-ray image of the legging and due to its unusually heavy weight, AIU officers doubted that some Gold material is concealed within the legging. Accordingly, the AIU officers decide to cut some portion of the legging to check the presence of gold. As the officers cut the said legging, a golden colour paste start showing up which was hidden between the two layers of the legging. The image is produced as under:

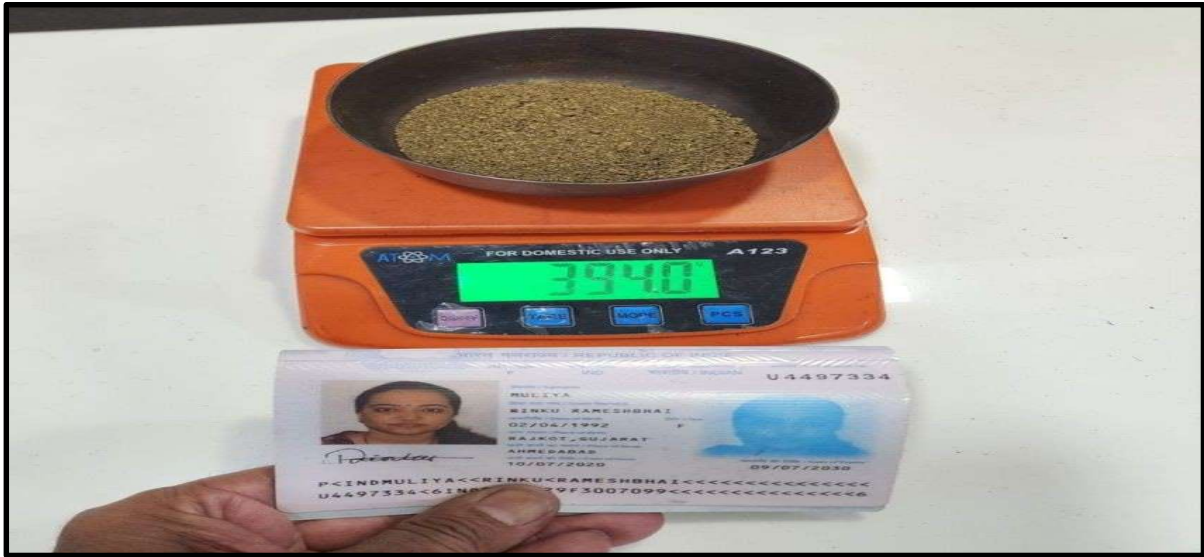


**2.1** Thereafter, the AIU officer called the Govt. Approved Valuer Shri Kartikey Vasantrai Soni and informed him that gold paste hidden between the two layers of the legging had been recovered from **Ms. Rinku Rameshbhai Muliya**, who had arrived on 25.03.2025 by Indigo Flight No. 6E-1478 from Dubai to Ahmedabad at T-2 of SVPIA Ahmedabad and that he needed to come to the Airport for examination and valuation. In reply, the Government Approved Valuer informed the AIU officer that the testing of the said material is only possible at her workshop, as gold has to be extracted from such semi solid paste by melting it. Accordingly, the panchas along with the passenger and the AIU officer reached the premises of the Govt. Approved Valuer. The AIU officer introduced the panchas as well as the passenger to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. Here, the Government approved valuer weighs the legging of the passenger containing the gold paste hidden between the two layers of the legging and found to be **1028.00 grams**. Photograph of the same is as under:





Then the Govt. approved valuer burnt the legging along with the paste concealed within it and subsequently a **powdered form substance containing of gold and ash totally weighing 394.00 grams** was derived from it. The photograph of the same is as under:



2.2 Thereafter, the Government approved valuer started the process of melting the powdered substance by putting the it into the furnace and upon heating, it turned into liquid material. The said substance in liquid state was taken out of furnace, and poured in a bar shaped plate and after cooling the same it became yellow coloured solid metal in form of **a bar weighing 382.170 grams**. The photograph of the same is as under:



2.3 After testing and valuation of the 01-gold bar (derived from the gold paste concealed between the two layers of the legging), the Government Approved Valuer vide his Certificate No. 1827/2024-25 dated 25.03.2025 **(RUD-2)**, gave the report as under:

Report No. 1827/2024-25 dated 25.03.2025						
Sr. No	Item	Pcs.	Net weight	Purity	Market Value	Tariff Value
1	01 gold bar	01	382.170 grams	999.0 /24 Kt	Rs.34,73,925/-	Rs.31,39,500/-
	Value Notification		Notification No. 13/2025-Customs (N.T.) dated 13.03.2025 (gold)			
	Exchange Rate Notification		Notification No. 21/2024-Customs (N.T.) dated 21.03.2025 (exchange rate)			

2.4 Further, the Govt. Approved Valuer informed that the said 01 gold bar (derived from the gold paste concealed between the two layers of the legging), weighing 382.170 grams, having purity 999.0 24 Kt is having total Market Value of Rs. 34,73,925/- (Thirty Four Lakh Seventy Three Thousand Nine Hundred Twenty Five Only) and Tariff Value (Rs. 31,39,500/- Thirty One Lakh Thirty Nine Thousand Five Hundred Only), which has been calculated as per the Notification No. 13/2025-Customs (N.T.) dated 13.03.2025 (gold) and Notification No. 21/2024-Customs (N.T.) dated 21.03.2025 (exchange rate). He submitted her valuation report to the AIU Officers.

2.5 The method of testing and valuation used by the valuer was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate given by the valuer and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates. The following documents produced by the passenger were withdrawn under the Panchnama dated 25.03.2025:

- i. Copy of Passport No. U4497334 issued at Ahmedabad, Gujarat on 10.07.2020 & valid up to 09.07.2030.
- ii. Boarding pass of Indigo Flight No. 6E-1478 from Dubai to Ahmedabad.

**SEIZURE OF THE GOODS**

3. The said 01 gold bar derived from the gold paste concealed between the two layers of the legging totally weighing 382.170 grams having purity of 999.0 24 Kt were 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.

Therefore, the said 01 gold bar totally weighing 382.170 grams having purity 999.0 /24Kt and having market value of Rs.34,73,925/-(Thirty-Four Lakh Seventy-Three Thousand Nine Hundred Twenty-Five Only) and Tariff Value Rs.31,39,500/- (Thirty-One Lakh Thirty-Nine Thousand Five Hundred Only), were placed under seizure vide Seizure Memo dated 25.03.2025(**RUD- 3**) issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject sixteen gold bangles are liable for confiscation under Section 111 of the Customs Act, 1962.

#### **STATEMENT OF MS. RINKU RAMESHBHAI MULIYA**

4. Statement of Ms. Rinku Rameshbhai Muliya was recorded under Section 108 of the Customs Act, 1962 on 25.03.2025 (**RUD-4**), wherein she inter alia stated as under:

(i) She has studied up to B. Com. and can read, write and speak Hindi & English language. Her monthly income is Rs.20,000/- which she earns by giving tuition classes in Rajkot.

(ii) This was the first time she had travelled abroad. This time she travelled to Dubai on 21.03.2025, and came back on 25.03.2025 by Indigo Flight 6E-1478 from Dubai to Ahmedabad. The to & from ticket from Ahmedabad Airport to Dubai, were booked by her known, Ms. Pooja.

(iii) She had known Pooja since quite some time although she was not aware of address and contact no. of her. One day Pooja told her that she can arrange her a trip to Dubai including airfare. She agreed for the same and went to Dubai as a tourist. When she reached Dubai, one person met her on Pooja's behalf and she gave her a trouser (legging) and told her to wear the same while she was coming back to Ahmedabad. She had promised to pay Rs.10,000/- if she carried the said trouser (legging) to India.

(iv) She had never carried any gold item before this and have never indulged in any smuggling activity in the past.

(v) She was aware that smuggling of gold without payment of Customs duty is an offence. She was well aware of the concealed gold paste between the layers of the legging but she did not make any declarations in this regard to evade the Customs duty. She had opted for green channel so that she can attempt to smuggle the gold without paying customs duty.

## **SUMMATION**

5. The above said 01 gold bar (derived from the gold paste concealed between the two layers of the legging) having purity 999.0 /24 Kt weighing **382.170 grams** recovered from Ms. Rinku Rameshbhai Muliya was allegedly attempted to be smuggled into India, which is clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the 01 gold bar was attempted to be smuggled by Ms. Rinku Rameshbhai Muliya, was liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said 01 gold bar having purity 999.0 24 Kt weighing 382.170 grams having **Tariff Value of Rs.31,39,500/- and Market value of Rs. 34,73,925/-** along with its packing material used to conceal the said items, was placed under seizure under the provision of Section 110 (1) and (3) of the Customs Act, 1962 vide Seizure memo Order dated 25.03.2025.

## **6. LEGAL PROVISIONS RELEVANT TO THE CASE:**

### **Foreign Trade Policy 2015-20 and Foreign Trade (Development and Regulation) Act, 1992**

6.1 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.

6.2 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.

6.3 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.

6.4 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:**

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

6.6 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;

6.7 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.

6.8 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.

6.9 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.

6.10 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.

6.11 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.

6.12 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 transited with or without transshipment or attempted to be so transited 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.*

#### 6.13 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.*

6.14.1 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.*

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

#### **CUSTOMS BAGGAGE RULES AND REGULATIONS:**

6.15 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.

6.16 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:**

6.17 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.

6.18 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	(i) 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 (ii) 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.

6.19 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.

### **CONTRAVENTION AND VIOLATION OF LAW:**

7. It therefore appears that:

(a) The passenger Ms. Rinku Rameshbhai Muliya had dealt with and knowingly indulged herself in the instant case of smuggling of gold into India by any way concerned in carrying, removing, depositing, harboring, keeping, concealing, or in any manner dealing with the said 01 gold bar (derived from the gold paste concealed between the two layers of the legging) having purity 999.0 24 Kt weighing 382.170 grams having Tariff Value of Rs. 31,39,500/- (Thirty One Lakh Thirty Nine Thousand Five Hundred Only) and Market value of Rs. 34,73,925/- (Thirty Four Lakh Seventy Three Thousand Nine Hundred Twenty Five Only).

(b) The 01 gold bar was found concealed by way of concealing the paste of gold and chemical between the two layers of the legging worn by the passenger and not declared to the Customs. The passenger indulged herself in the instant case of smuggling of gold with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the said 01 gold bar weighing 382.170 grams of purity 999.0/24Kt by Ms. Rinku Rameshbhai Muliya by way of concealment and without declaring it to the Customs cannot be treated as bonafide household goods or personal effects. **Ms. Rinku Rameshbhai Muliya** 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.

(c) **Ms. Rinku Rameshbhai Muliya** by not declaring the value, quantity and description of the goods, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with

Regulation 3 of Customs Baggage Declaration Regulations, 2013.

(d) The improperly imported/smuggled gold by **Ms. Rinku Rameshbhai Muliya**, in the form of 01 gold bar weighing 382.170 grams of purity 999.0/24Kt that was derived from the gold paste hidden between the two layers of the legging worn by her and found to be having Gross weight **1028.00 grams**. at Terminal-2 SVPIA Ahmedabad, for the purpose of the smuggling without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.

(e) The passenger has failed to produce the purchase documents of the said gold bar and Custom duty payment documents/proof has also not been submitted by the passenger for the same.

(f) The improperly imported 01 gold bar by the passenger and without declaring it to the Customs, was thus liable for confiscation under Section 111 of the Customs Act, 1962.

(g) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.

(h) **Ms. Rinku Rameshbhai Muliya** by her above-described acts of omission and commission on her part has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.

(i) As per Section 123 of Customs Act 1962, the burden of proving that the 01 gold bar **weighing 382.170 grams** of purity 999.0/24Kt and having Tariff Value of Rs.31,39,500/- (Thirty One Lakh Thirty Nine Thousand Five Hundred Only) and Market value of Rs.34,73,925/- (Thirty Four Lakh Seventy Three Thousand Nine Hundred Twenty Five Only), found concealed with the passenger, without declaring it to the Customs, is not smuggled goods, is upon the passenger.

**8.** In view of the above, **Ms. Rinku Rameshbhai Muliya** is liable for:

(i) Confiscation of 01 gold bar weighing 382.170 grams having purity 999.0 24 Kt and having Market Value of Rs. 34,73,925/- (Thirty Four Lakh Seventy Three Thousand Nine Hundred Twenty Five Only) and Tariff Value Rs. 31,39,500/- (Thirty One Lakh Thirty Nine Thousand Five Hundred Only) placed under seizure under panchnama proceedings dated 25.03.2025 and Seizure Memo Order dated 25.03.2025 under the provision of Section 111 of the Customs Act, 1962;



(ii) Penalty under Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

9. Now therefore, the Noticee i.e. **Ms. Rinku Rameshbhai Muliya**, is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1<sup>st</sup> Floor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380 009, as to why:

(i) 01 gold bar weighing 382.170 grams having purity 999.0/24Kt and having Market Value of Rs. 34,73,925/- (Thirty-Four Lakh Seventy-Three Thousand Nine Hundred Twenty-Five Only) and Tariff Value Rs. 31,39,500/- (Thirty-One Lakh Thirty-Nine Thousand Five Hundred Only) placed under seizure under panchnama proceedings dated 25.03.2025 and Seizure Memo Order dated 25.03.2025 under the provision of Section 111 of the Customs Act, 1962, 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 **Ms. Rinku Rameshbhai Muliya**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. **Ms. Rinku Rameshbhai Muliya**, 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 she does not wish to be heard in person in her submission; it would be presumed that she does not desire a personal hearing. **Ms. Rinku Rameshbhai Muliya** should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

11. The noticee, **Ms. Rinku Rameshbhai Muliya** is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

12. This show cause notice is issued without prejudice to any other action that may be taken against the notice(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.

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

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

**(Shree Ram Vishnoi)**  
**Additional Commissioner,**  
**Customs Ahmedabad**

**DIN:20250971MN0000000EE1**

**F. No. VIII/10-30/SVPIA-B/O&A/HQ/2025-26**

**Date: 23.09.2025**

To,

Ms. Rinku Rameshbhai Muliya,

D/o Shri Rameshbhai Bhagubhai Muliya,

Jay Khodiyar Nivas, 2/11 Gaytrinagar, Rajkot-360002

**Copy to:**

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

Guard File

**Annexure ‘A’**

Documents to be relied upon in the notice to Show Cause bearing F. No. VIII/10-30/SVPIA-C/O&A/HQ/2025-26 dated 23.09.2025, against **Ms. Rinku Rameshbhai Muliya** for 01 gold bar totally weighing 382.170 grams:

Sr. No	Document	Remarks
1.	Panchnama drawn on 25.03.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 1827/2024-25 dated 25.03.2025 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Seizure Order dated 25.03.2025 issued under Section 110(1) of the Customs Act, 1962.	Copy enclosed
4	Statement of Ms. Rinku Rameshbhai Muliya recorded on 25.03.2025 under Section 108 of the Customs Act, 1962.	Copy enclosed