



## प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

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

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F.No. VIII/10-35/SVPIA-C/O&A/HQ/2025-26  
DIN No. 20250771MN00008233E2

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

On the basis of intelligence, the officers of DRI, AZU, Ahmedabad and the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a male passenger named Shri Mohasinbhai Inusbhai Vahora (D.O.B. 01.01.1993) (hereinafter referred to as the said “passenger/Noticee”), residing at 7370, Opp Krushna Cinema, Vada Bazar, Umreth, Anand, India-388220 (address as per passport), holding an Indian Passport No. P6045754, arriving from Abu Dhabi (AUH) to Ahmedabad (AMD) on 08.02.2025 via Air Arabia Flight No. 3L 111 (Seat No. 11A), at the arrival hall of the Terminal-2 of SVPIA, Ahmedabad, while he was attempting to exit through green channel without making any declaration to the Customs. Passenger’s personal search and examination of his baggage was conducted in presence of two independent witnesses and the proceedings thereof were recorded under the Panchnama dated 08.02.2025. (**RUD – 01**).

2. Whereas, the passenger was questioned by the AIU & DRI Officers as to whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. The Officers asked/ informed the passenger that a search of his baggage as well his personal search was to be carried out and given him an option to carry out the search in presence of a magistrate or 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.

2.1 The AIU & DRI officers then asked the passenger to put his baggage in the X-Ray baggage scanning machine, installed near Green Channel at Arrival Hall, Terminal-II, SVPI Airport, Ahmedabad. The Officers found nothing objectionable in the baggage. The passenger, Shri Mohasinbhai Inusbhai Vahora was then made 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. However, even during this process, no beep sound was heard indicating any presence of objectionable/ dutiable items on his body/ clothes. Further, the officers asked the passenger whether he has concealed any substance in his body, to which he replied in negative. After thorough interrogation by the officers, in presence of the panchas, the passenger did not confess that he is carrying any high valued dutiable goods. Then, the AIU & DRI officers make him sit in the office and the officer offered the passenger water and tea, which he did not consume. On reasonable belief that the said passenger might be carrying some high valued dutiable goods by way of concealment in his body parts, he was once again asked whether he has concealed any high valued dutiable goods in his body parts. Thereafter, on further sustained interrogation, the passenger Shri Mohasinbhai Inusbhai Vahora confessed that he is hiding three capsules each covered with white plastic tape inside his rectum and the capsules contained gold paste and chemical in semi solid form.

2.2 Thereafter, the Officers led the passenger to the washroom located opposite baggage scanning machine outside AIU office of arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime the passenger came out of the washroom with three capsules wrapped in white color plastic tape. The officers then called the Government Approved Valuer (Shri Kartikey Vasantrai Soni) and informed him that three capsules each covered with white plastic tape were recovered from the rectum of the passenger and as per the passenger the capsules contained gold paste and chemical in semi solid form and that he needed to come to the Airport for verification, examination and valuation of the recovered item. In reply, the Government Approved Valuer informed the Officers that the testing of the material is possible only at his workshop as gold has to be extracted from such semi solid paste form by melting it and also informed the address of his workshop.

2.3 Thereafter, the Officers, along with the passenger and the panchas left the Airport premises in a government vehicle and reached at the premises of the Government Approved Valuer, located at 301, Golden Signature, Behind Ratnam Complex, C. G. Road, Ahmedabad-380006. On reaching the above-mentioned premises, the officers introduced the panchas as well as the passenger to one person namely Shri Kartikey Vasantrai Soni, Government Approved Valuer. Shri Kartikey Soni weighed the said capsules recovered from the rectum of the said passenger and informed that the gross weight of the capsules is 1031.98 gms. Thereafter, the Government Approved valuer led the Officers, panchas and the passenger to the furnace, which is located inside his business premises. Then, Shri Kartikey Soni started the process of converting the semi solid paste into solid gold by putting it into the furnace and upon heating the substance turned into liquid material. The said substance consisting of gold in liquid state was then

taken out of furnace and poured in a bar shaped plate and after cooling for some time, it became yellow coloured solid metal in form of a bar. After completion of the procedure, the Government Approved Valuer informed that 01 (One) gold bar totally weighing 951.07 Grams has been derived from 1031.98 grams of three capsules containing gold and Chemical mix. The photographs of the said recovered capsules and the gold bar derived from it are as under:



2.4 The Government Approved valuer further vide his Certificate No. 1551/2024-25 dated 08.02.2025 (**RUD -2**), certified that the gold bar, weighing 951.07 grams (Net Weight) is having purity 999.0/24 Kt. and is having Market Value of Rs. 83,29,471/- (Rupees Eighty-Three Lakhs Twenty-Nine Thousand Four Hundred Seventy-One only) and Tariff value as Rs. 75,41,491/- (Rupees Seventy-Five Lakhs Forty-One Thousand Four Hundred Ninety-One only), which has been calculated as per the Notification No. 06/2025-Customs (N.T.) dated 31.01.2025 (gold) and Exchange Rate Notification No.18/2024-Customs (N.T.) dated 06.02.2025 (Exchange rate). The valuation report provided by the said Govt. Approved Valuer is summarized as under:

Sl. No.	Item Particulars	PCS	Net Weight (in Grams)	Market Value (in Rs.)	Tariff Value (in Rs.)
1.	Gold Bar- 999.0/24 Kt. purity	1	951.07	83,29,471/-	75,41,491 /-

2.5 Thereafter, after the completion of the extraction of gold at the workshop of Govt. Approved Valuer, the Officers, panchas and the passenger came back to the SVPI Airport in a Government Vehicle along with the extracted gold bar weighing 951.07 grams derived from the three capsules containing gold paste and Chemical

mix having gross weight of 1031.98 gms, that was recovered, from the rectum of the passenger, on 08.02.2025.

#### **SEIZURE OF THE ABOVE GOLD BAR:-**

3. The said 01 Gold Bar totally weighing 951.07 Grams derived from 1031.98 grams of three capsules containing gold paste and Chemical mix was carried by the passenger without any legitimate Import documents inside the Customs Area, therefore the same falls under the category of Smuggled Goods and stands liable for confiscation under the Customs Act, 1962. Therefore, the said gold, weighing 951.07 grams (Net Weight) is having purity 999.0/24 Kt. and is having Market Value of Rs. 83,29,471/- (Rupees Eighty-Three Lakhs Twenty-Nine Thousand Four Hundred Seventy-One only) and Tariff value as Rs. 75,41,491 /- (Rupees Seventy-Five Lakh Forty-One Thousand Four Hundred Ninety-One only), was placed under seizure vide Order dated 08.02.2025 issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject Gold bar is liable for confiscation under Section 111 of the Customs Act, 1962.

#### **STATEMENT OF SHRI MOHASINBHAI INUSBHAI VAHORA:**

4. Statement of Shri Mohasinbhai Inusbhai Vahora was recorded on 08.02.2025 (**RUD-3**), wherein he inter alia stated that his personal details like name, address and family details as mentioned in the statement are true and correct and that he is educated up to class 10th and working as a taxi driver.

4.1 He further stated that he went to UAE to find work as a taxi driver there. I stayed there for a week and returned from Abu Dhabi by Air Arabia Flight No. 3L 111 on 08.02.2025 i.e. today at SVPI Airport, Ahmedabad. He further stated that this is the first instance of his indulgence in smuggling of gold activity by way of concealment of capsules consisting mixture of gold and chemical in rectum.

4.2 He further stated that his tickets were booked by Shri Shakeel who is from his own village. He offered him to sponsor his to and fro journey to Abu Dhabi and also agreed to bear any expense on account of stay and food there. Further, Shri Shakeel told him that one Suleman bhai had been bearing all these expenses. Shri Shakeel sent the flight tickets for to and fro journey to Abu Dhabi on his mobile phone. Further, he stated that on Shakeel's direction, he met one person in Dubai, who gave him three semi-solid gold paste capsules covered in white plastic tape and instructed him to conceal the same in rectum and take them to India during his return journey on 08.02.2025 by Air Arabia Flight No. 3L 111. The said concealment was done to smuggle gold into India in lieu of money.

4.3 He perused the Panchnama dated 08.02.2025 and stated that the facts narrated therein are true and correct. He also stated that the said gold does not belong to him and he does not possess the bill for the same.

5. In terms of Board's Circular No.13/2022-Customs dated 16.08.2022, the passenger, Shri Mohasinbhai Inusbhai Vahora was arrested on 08.02.2025 under Section 104 of the Customs Act, 1962 and was further released on bail subject to fulfillment of conditions, in terms of para 3.2 of Circular No. 38/2013-Cus dated 17.09.2013.

5.1 From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2016, as amended, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, 01 gold bar totally weighing 951.07 gms having purity of 24Kt/999.0 was derived from semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams, found concealed in the rectum by the passenger, Shri Mohasinbhai Inusbhai Vahora, who had arrived from Abu Dhabi to Ahmedabad on 08.02.2025 via Air Arabia Flight No. 3L 111, at Terminal-2 of SVPIA Ahmedabad. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules and for these reasons alone it cannot be considered as a Bonafide Baggage under the Customs Baggage Rules, 2016.

5.2 According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper Officer. In the instant case, the passenger had not declared the said gold items totally weighing 951.07 grams having purity of 24 Kt/999.0 because of malafide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said gold bar totally weighing 951.07 gms having purity of 24 Kt/999.0 recovered from Shri Mohasinbhai Inusbhai Vahora, was attempted to be smuggled into India with an intention to clear the same without discharging duty payable thereon. It, therefore, appears that the said gold bar totally weighing 951.07 grams having purity of 24 Kt/999.0 is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Consequently, 01 gold bar totally weighing 951.07 gms having purity of 24Kt/999.0 derived from semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams, found concealed in the rectum by the passenger, Shri Mohasinbhai Inusbhai Vahora , who had arrived from Abu Dhabi to Ahmedabad on 08.02.2025 via Air Arabia Flight No. 3L 111 , at Terminal-2 of SVPIA Ahmedabad was placed under seizure vide Panchnama dated 08.02.2025 and Seizure Order dated 08.02.2025 by the AIU Officers of

Customs under the reasonable belief that the subject Gold is liable for confiscation.

### **SUMMATION :**

6. The aforementioned proceedings indicates that Shri Mohasinbhai Inusbhai Vahora attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold having the Market Value of Rs. 83,29,471/- (Rupees Eighty-Three Lakhs Twenty-Nine Thousand Four Hundred Seventy-One only) and Tariff value as Rs. 75,41,491/- (Rupees Seventy Five Lakhs Forty One Thousand Four Hundred Ninety One only), liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same was placed under seizure vide Order dated 08.02.2025 (**RUD-4**) issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject Gold Bar is liable for confiscation under Section 111 of the Customs Act, 1962.

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

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

7.1 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.

7.2 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.

7.3 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.

7.4 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:**

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

7.6 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;

7.7 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.

7.8 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.

7.9 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.

7.10 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.

7.11 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.

7.12 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54];*
- (n) any dutiable or prohibited goods transitted with or without transhipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*
- (p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.*

7.13 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.*

7.14 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.*

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

**Customs Baggage Rules and Regulations:**

7.16 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, all passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form under Section 77 of the Customs Act, 1962.

7.17 As per Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in the bonafide 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:**

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

7.19 Notification No. 50 /2017 –Customs New Delhi, the 30th June, 2017 G.S.R. (E).-

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being

satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
356.	71 or 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 leivable 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.

8 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.

#### **9. Contravention and violation of laws:**

It therefore appears that:

(i) **Shri Mohasinbhai Inusbhai Vahora** had attempted to smuggle/improperly import 01 Gold Bar totally weighing 951.07 Grams having purity 24KT /999.0 and having the Market Value of Rs.83,29,471/- (Rupees Eighty-Three Lakhs Twenty Nine Thousand Four Hundred Seventy One only) and Tariff value as Rs.75,41,491 / - (Rupees Seventy Five Lakh

Forty One Thousand Four Hundred Ninety One only), recovered from the semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams, found concealed in the rectum by the passenger, with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger, **Shri Mohasinbhai Inusbhai Vahora** had knowingly and intentionally smuggled the said gold in the form of semi solid substance consisting of Gold and Chemical mix having Gross weight 951.07 Grams, found concealed in the rectum by him, on his arrival from Abu Dhabi to Ahmedabad on 08.02.2025 by Air Arabia Flight No. 3L 111 (Seat No. 11A) at Terminal-2 SVPIA Ahmedabad, with an intent to clear it illicitly to evade payment of Customs duty. Therefore, the improperly imported gold by **Shri Mohasinbhai Inusbhai Vahora**, by way of concealment in body and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. **Shri Mohasinbhai Inusbhai Vahora** 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.

- (ii) **Shri Mohasinbhai Inusbhai Vahora** by not declaring the gold brought by him in the form of 01 gold bar totally weighing 951.07 gms having purity of 24Kt/999.0 that was derived from semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams, found concealed in the rectum by him, which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (iii) The improperly imported/smuggled gold by **Shri Mohasinbhai Inusbhai Vahora**, in the form of 01 gold bar totally weighing 951.07 gms having purity of 24Kt/999.0 that was derived from semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams, found concealed in rectum by him, before arriving from Abu Dhabi to SVPI Airport, Ahmedabad, on 08.02.2025 via Air Arabia Flight No. 3L 111 (Seat No. 11A) at Terminal -2, SVPIA Ahmedabad on 08.02.2025, 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.

(iv) **Shri Mohasinbhai Inusbhai Vahora**, by the above-described acts of omission/commission and/or abetment has rendered himself liable for penalty under Section 112 of Customs Act, 1962.

(v) As per Section 123 of Customs Act 1962, the burden of proving that the said Gold bar totally weighing 951.07 grams that was derived from semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams found concealed in the rectum by the passenger, **Shri Mohasinbhai Inusbhai Vahora** who arrived from Abu Dhabi via Air Arabia Flight No. 3L 111 (Seat No. 11A) at Terminal -2, SVPIA Ahmedabad on 08.02.2025 are not smuggled goods, is upon **Shri Mohasinbhai Inusbhai Vahora**, who is the Noticee in this case.

**10.** Now therefore, the passenger i.e. **Shri Mohasinbhai Inusbhai Vahora**, 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) One (01) Gold Bar, having purity 999.0/24 Kt., weighing **951.070 grams** (Net Weight) and having the Market Value of **Rs.83,29,471/-** (Rupees Eighty-Three Lakhs Twenty Nine Thousand Four Hundred Seventy One only) and Tariff value as **Rs.75,41,491/-** (Rupees Seventy Five Lakh Forty One Thousand Four Hundred Ninety One only), derived from semi solid substance consisting of Gold and Chemical mix having Gross weight 1031.98 Grams consisting in 03 capsules, found concealed in the rectum of passenger, **Shri Mohasinbhai Inusbhai Vahora**, who arrived from Abu Dhabi to Ahmedabad on 08.02.2025 by Air Arabia Flight No. 3L 111, at Terminal-2 of SVPIA Ahmedabad, placed under seizure under panchnama proceedings dated 08.02.2025 and Seizure Memo Order dated 08.02.2025, 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 **Shri Mohasinbhai Inusbhai Vahora**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

**11.** **Shri Mohasinbhai Inusbhai Vahora**, is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person in his submission; it would be presumed that he does not desire a personal hearing. Shri Mohasinbhai Inusbhai Vahora should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

**12.** The noticee, **Shri Mohasinbhai Inusbhai Vahora** 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 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.

**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.

(Shree Ram Vishnoi)  
Additional Commissioner,  
Customs Ahmedabad

**F. No. VIII/10-35/SVPIA-C/O&A/HQ/2025-26      Date:31/07/2025**  
**DIN:- 20250771MN00008233E2**

BY RPAD/E-MAIL/ NOTICE BOARD/OTHER LEGALLY PERMISSIBLE MODE

To,  
**Shri Mohasinbhai Inusbhai Vahora** ,  
Saifula Society, Umreth, Anand,  
India-388220

**Copy to:**

**(i)** The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.

SCN No. VIII/10-35/SVPIA-C/O&amp;A/HQ/2025-26

- (ii)** The Deputy/Assistant Commissioner of Customs (Airport) T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (iii)** The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- (iv)** Guard File

**Annexure 'A'**

**Documents relied upon the notice to Show Cause Notice F. No. VIII/10-35/SVPIA-C/O&A/HQ/2025-26 dated 31.07.2025 issued to Shri Mohasinbhai Inusbhai Vahora , (D.O.B. 01.01.1993), residing at 7370, Opp Krushna Cinema, Vada Bazar, Umreth, Anand, India-388220 for attempting to smuggle one Gold Bar having net weight of 951.07 gms:**

<b>No</b>	<b>Document</b>	<b>Remarks</b>
1	Panchnama drawn on 08.02.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2	Valuation Certificate No.1551/2024-25 dated 08.02.2025 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3	Statement dated 08.02.2025 of Shri Mohasinbhai Inusbhai Vahora	Copy enclosed
4	Seizure memo Order dated 08.02.2025 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 951.07 grams.	Copy enclosed