



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.
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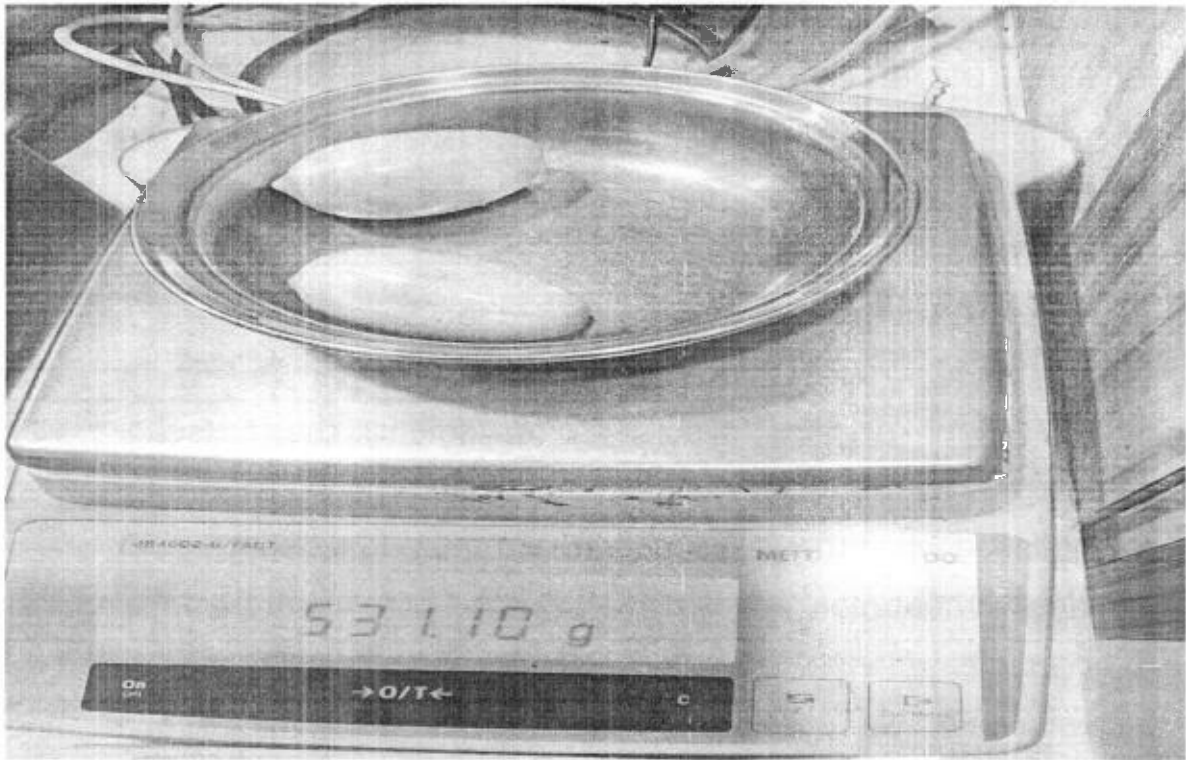
SHOW CAUSE NOTICE

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

Smt. Musarrat Ashfaq Shah D/o Shri Sajid Abdul Mannan Shaikh, (D.O.B: 14.01.1987) (hereinafter referred to as the said "passenger/ Noticee"), residential address as per passport is C-71, Tirupati Nagar, Udhana, Surat City, Surat, Gujarat, holding Indian Passport No. X 5920549, arrived by Indigo Flight No. 6E 092 from Jeddah to Ahmedabad on 25.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 25.03.2024 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage.

2. The officers asked the passenger whether she was carrying any contraband/ dutiable goods in person or in baggage to which she denied. AIU officers asked the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from her body/ clothes. The passenger removed all the metallic objects such as mobile, belt etc. and keep it in a plastic tray and passes through the DFMD. However, no beep sound was heard indicating there was nothing objectionable/ metallic substance on her body/ clothes. Thereafter, the said passenger, Panchas and the officers of AIU move to the AIU Office, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The AIU officers checked the baggage of the passenger however nothing objectionable was found. The AIU officers asked the said passenger again if she has anything dutiable which is required to be declared to the Customs to which she denied.

Then in presence of the Panchas, the Lady Officer interrogated Smt. Musarrat Ashfaq Shah and on sustained interrogation, she finally confessed that she is carrying two capsules concealed inside her rectum containing semi-solid substance consisting of Gold and Chemical mix. She is taken to the washroom of Arrival Hall, Terminal 2 (near exit), where she removed two capsules containing semi solid substance from her rectum. The officers then checked the toilet cabin after she exits from it and found nothing objectionable inside. The said capsules had a white covering.



2.1 Thereafter, the AIU officer called the Government Approved Valuer and informed him that white colour capsules have been recovered from a passenger and the passenger has informed that it is gold in semi solid paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid/ paste form by melting it and also informs the address of his workshop. Thereafter, the panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at Shop No. 301, Golden Signature, B/h 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, the Government Approved Valuer. After weighing the said semi solid substance covered in white material on his weighing scale, Shri Kartikey Vasantrai Soni informs that the said two capsules derived from the passenger have Gross weight 531.10 gram.

2.2 Thereafter, he leads us to the furnace installed in his shop. Shri Kartikey Vasantrai Soni started the process of converting the said semi solid material into solid gold. First the capsules derived from the said passenger are put into the furnace and upon heating the said substance, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that gold bar weighing **492.92** Grams having purity 999.0 is derived from the 531.10 Grams of two capsules containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold. He informs that the market value of this gold is **Rs.33,78,967/-** and Tariff value is **Rs.28,73,231/-**.

The details of the valuation of the said gold bar is as under:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	531.10	492.92	999.0 24 Kt	33,78,967/-	28,73,231/-

The photograph of the extracted gold bar is as follows:-



2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate dated 25.03.2024 given by Shri Kartikey Vasantrai Soni 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 said passenger were withdrawn under the Panchnama dated 25.03.2024:-

- i) Copy of Passport No. X5920549 issued at Surat, on 06.03.2023 valid up to 05.03.2033.
- i) Boarding pass of Indigo Flight No. 6E 092 dated 25.03.2024 from Jeddah to Ahmedabad.

3. Accordingly, a gold bar having purity 999.0/24 Kt. weighing 492.92 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Smt. Musarrat Ashfaq Shah was seized vide Panchnama dated 25.03.2024, under the provisions of the Customs Act 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

4. A statement of Smt. Musarrat Ashfaq Shah was recorded on 25.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein she *inter alia* stated that -

- (i) she is a worker in a factory;
- (ii) she went to Jeddah on 03.03.2024 and came on 25.03.2024 by Indigo Flight No. 6E 92; she booked air ticket by agent; she had never indulged in any illegal/smuggling activities, but this is first time when she carried gold in capsules form.
- (iii) One unknown person has given her the gold capsules in Jeddah and said to deliver in Surat; that person (receiver) himself will contact through mobile.
- (iv) she had been present during the entire course of the Panchnama dated 25.03.2024 and she confirmed the events narrated in the said panchnama drawn on 25.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) she was aware that smuggling of gold without payment of Customs duty is an offence; she was well aware of the gold concealed in her rectum in the form of two capsules but she did

not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty.

5. The above said gold bar weighing 492.92 grams, recovered from Smt. Musarrat Ashfaq Shah, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of capsules comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 492.92 grams is attempted to be smuggled by Smt. Musarrat Ashfaq Shah, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 492.92 grams was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 25.03.2024 (**RUD - 04**).

6. **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 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 law:

7. It therefore appears that:

- (a) The passenger Smt. Musarrat Ashfaq Shah had dealt with and knowingly indulged herself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 492.92 grams having purity 999.0/24 Kt. derived from two capsules weighing 531.10 grams and having market value of Rs.33,78,967/- (Rupees Thirty-three lakhs seventy-eight thousand nine hundred sixty-seven only) and Tariff Value is Rs.28,73,231/- (Rupees Twenty-eight lakhs seventy-three thousand two hundred thirty-one only). The said two capsules containing gold and chemical mix were concealed in the rectum of the passenger and not declared to the Customs. The passenger opted green channel to exit the Airport 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. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 492.92 grams of purity 999.0/24

Kt. by Smt. Musarrat Ashfaq Shah by way of concealment and 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 her, 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.
- (c) The improperly imported gold by the passenger Smt. Musarrat Ashfaq Shah, found concealed in two capsules containing gold and chemical mix in semi-solid form hidden in the rectum, 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) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) Smt. Musarrat Ashfaq Shah 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.
- (f) As per Section 123 of the Customs Act 1962, the burden of proving that the gold bar weighing 492.92 grams of purity 999.0/24 Kt. derived from two capsules weighing 531.10 grams concealed in the rectum of the passenger, without declaring it to the Customs, is not smuggled goods, is upon the passenger Smt. Musarrat Ashfaq Shah.

8. Now, therefore, **Smt. Musarrat Ashfaq Shah**, residing at C-71, Tirupati Nagar, Udhana, Surat City, Surat, Gujarat, holding Indian

Passport No. X 5920549, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **492.92** grams having purity 999.0/24 Kt. and having market value of **Rs.33,78,967/-** (Rupees Thirty-Three Lakhs Seventy-Eight Thousand Nine Hundred Sixty-Seven Only) and Tariff Value is **Rs.28,73,231/-** (Rupees Twenty Eight Lakhs Seventy Three Thousand Two Hundred Thirty One Only) derived from two capsules containing gold and chemical mix weighing 531.10 grams concealed in rectum of the passenger and placed under seizure under panchnama proceedings dated 25.03.2024 and Seizure Memo Order dated 25.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

9. Smt. Musarrat Ashfaq Shah is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

10. Smt. Musarrat Ashfaq Shah 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.

11. 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.
12. Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.
13. The relied upon documents for the purpose of this notice are listed in Annexure 'A' and copies thereof are enclosed with this notice.



(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

DIN: 20240771MN0000666AC5
F. No. VIII/10-110/SVPIA-C/O&A/HQ/2024-25 Date: 12.07.2024

BY SPEED POST :

To,
Smt. Musarrat Ashfaq Shah
C-71, Tirupati Nagar, Udhana,
Surat City, Surat, Gujarat.

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs (AIU), SVPI Airport, Ahmedabad.
- (ii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.
- ✓ (iii) Guard File.

Annexure 'A'

List of documents relied upon in the show cause notice issued to Smt Musarrat Ashfaq Shah.

Sr. No	Document	Remarks
1	Panchnama drawn on 25.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation Certificate dated 25.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 25.03.2024 of Smt. Musarrat Ashfaq Shah	Copy enclosed
4.	Seizure memo Order dated 25.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 492.92 grams.	Copy enclosed

Panchnama dated 25.03.2024 drawn in the Arrival Hall of Terminal 2 of SVPI

Airport, Ahmedabad

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Nehal Verma (AEP No. AMD2301174466) Sardar Nagar, Near Sai baba Mandir, Ahmedabad	22	Service
2.	Sajeb Pathan (AEP No. AMD 2401233820) Narol Chandola Lake, Ahmedabad	26	Service

We the above named panchas are called by a person today (on 25.03.2024) at around 10:10 hours, who introduces himself as Sumit Kumar saxena, 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 personal and baggage search proceedings of a passenger, that he and his other colleague are going to conduct on the basis of suspicious movement as pointed by Shri Himanshu Garg, Deputy Commissioner, AIU, SVPIA. Further, the AIU officer also introduces other AIU officer namely Shri Himanshu Garg, Deputy Commissioner and Shri Rajesh Kumar, Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

Now, the AIU Officer informs us that based on passenger profiling and suspicious movement, a female passenger namely Mrs. Musarrat Ashfaq Shah and one male passenger Kasim Ahmed Police travelling by Flight No. 6E092 from Jeddah to Ahmedabad at around 09:30 A.M. are suspected to be carrying smuggled gold either in their baggage or concealed in their clothes/body and therefore a thorough search of all the baggages of the passengers 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 the presence of we the panchas, the AIU officers intercept both the passengers, when the said passengers try to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about their identity by the AIU

Before me,

Pancha 1.

(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 2.

(Musarrat Ashfaq Shah)

(Shri Kasim Ahmed Police)

officers, the passengers identify themselves as Mrs. Musarrat Ashfaq Shah and one male passenger Kasim Ahmed Police and show their Passport which are Indian Passport bearing No. X5920549 and S7182534 and that they had travelled from Jeddah to Ahmedabad on 25.03.2024 and they have arrived by 6E092 on 25.03.2024 at SVPI Airport Ahmedabad. The AIU officer asks Mrs. Musarrat Ashfaq Shah, if she has anything to declare, in reply to which she denies. Then AIU officer asks Kasim Ahmed Police, if he has anything to declare, in reply to which he denies.

Now, the AIU officers ask the said passengers 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 thier body/clothes. The passengers remove all the metallic objects such as mobile, belt etc. and keep it in a plastic tray and passe through the DFMD one by one. However no beep sound is heard indicating there is nothing objectionable/metallic substance on their body/clothes.

Thereafter, Kasim Ahmed Police & Mrs. Musarrat Ashfaq Shah , we Panchas and the officers of AIU move to the AIU Office, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers checked the baggage of the passenger however nothing objectionable is found.

Now, AIU officers ask the said passengers again if they have anything dutiable which is required to be declared to the Customs to which they deny. Now, in presence of we the Panchas and AIU Officers interrogate Kasim Ahmed Police and on sustained interrogation, he finally confess that he is carrying two capsules containing semi-solid substance consisting of Gold and Chemical mix concealed inside his rectum. He is now taken to the washroom of Arrival Hall, Terminal 2 (near exit), where he removes two capsules containing semi solid substance from his rectum. The officers then check the toilet cabin after the Kasim Ahmed Police exits from it and find nothing objectionable inside. The said capsules had a white covering. Now, the weight of the said capsules is measured which comes to 540.44 Grams. Now the AIU officer takes the photograph of the said capsule which is as under:

Before me,

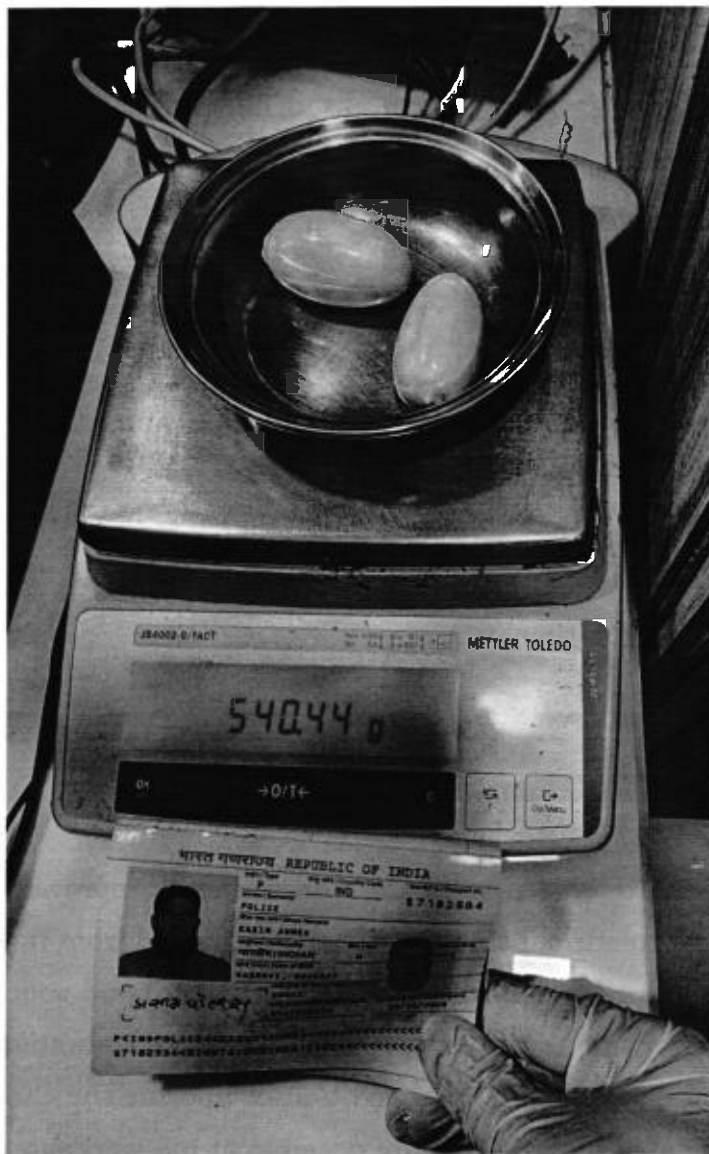

(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 1.

Pancha 2.

 SNH 25, 3, 2024
(Musarrat Ashfaq Shah)

 25/03/24
(Shri Kasim Ahmed Police)



Now on further interrogation Kasim Ahmed Police tells the AIU officers that the female passenger Mrs. Musarrat Ashfaq Shah was also having a suspicious behavior and could be carrying something dutiable. The AIU officers then interrogate the Mrs. Musarrat Ashfaq Shah. On sustained interrogation she accedes to having concealed two capsules inside her rectum containing semi solid substance. She is taken to the washroom of Arrival Hall, Terminal 2 (near exit) and asked to handover the said capsules. She goes inside the toilet and comes out with two capsules containing semi solid substance removed from her rectum and hands it over to female cleaning staff, in presence of AIU officer and we, the Panchas. The female cleaning staff then checks the toilet cabin after the Mrs. Musarrat Ashfaq Shah exits from it and find nothing objectionable inside. The said capsules had a white covering. Now, the weight of the said capsules is measured which comes to 531.10 Grams. Now the AIU officer takes the photograph of the said capsule which is as under:

Before me,

Pancha 1.

Wahid
25/03/24

Sumit
25/3/24
(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 2.

S. Pathan
25/03/24

Amy 8th 25.3.2024
(Musarrat Ashfaq Shah)

SKAH 21/AYF 25-3-2024
(Shri Kasim Ahmed Police)



Thereafter, the AIU officer calls the Government Approved Valuer and informs him that white colour capsules have been recovered from two passengers and both the passengers have informed that it is gold in semi solid/paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid/paste form by melting it and also informs the address of his workshop.

Thereafter, at around 11:50Hrs of 25.03.2024 we the panchas along with the passengers and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at Shop No. 301, Golden Signature, B/h Ratnam Complex, C.G. Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officers introduces the panchas as well as the passengers to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi solid substance covered in white material on his weighing scale, Shri Kartikey Vasantrai Soni informs that the said Four capsules derived from the two passengers have Gross weight as follows

1. Kasim Ahmed Police 540.44 grams
2. Mrs. Musarrat Ashfaq Shah 531.10 grams

Before me,

Sumit
25/3/24
(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 1.

Pancha 2.

Musarrat Shah 25.3.2024
(Musarrat Ashfaq Shah)

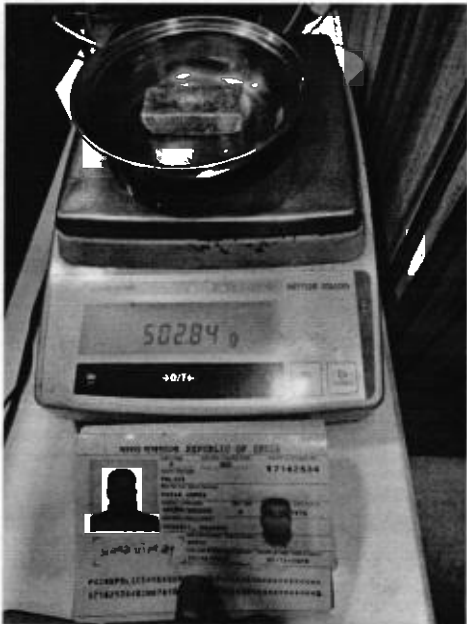
Kartikey
25/03/24
S. Pathan
25/03/24
Kasim Ahmed Police 25-3-2024
(Shri Kasim Ahmed Police)

Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the said semi solid material into solid gold. First the capsules derived from Kasim Ahmed Police are put into the furnace and upon heating the said substance, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 502.84 Grams having purity 999.0 is derived from the 540.44 Grams of two capsules containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold. He informs that the market value of this gold is Rs. 3446968/- and Tariff value is Rs. 2931054/-.

The details of the Valuation of the said gold bar (Kasim Ahmed Police) is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	540.44	502.84	999.0 24 Kt	3446968/-	2931054/-

Then, the AIU officer places the recovered gold bar derived from Semi Solid substance Material Consisting of Gold & chemical mix on a table and took a photograph of it which is as follows:




Then the capsules derived from Mrs. Musarrat Ashfaq Shah are put into the furnace and upon heating the said substance, turns into liquid material. The

Before me,

Pancha 1.

Webal
25/03/24


(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 2.

S. Pathan
25/03/24

Ans 8M 25.3.2024
(Musarrat Ashfaq Shah)

SKA 25-3-2024
(Shri Kasim Ahmed Police)

said substance in liquid state is taken out of furnace, and poured in a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 492.92 Grams having purity 999.0 is derived from the 531.10 Grams of two capsules containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold. He informs that the market value of this gold is Rs. 3378967/- and Tariff value is Rs. 2873231/-.

The details of the Valuation of the said gold bar (Mrs. Musarrat Ashfaq Shah) is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	531.10	492.92	999.0 24 Kt	3378967/-	2873231/-

Then, the AIU officer places the recovered gold bar derived from Semi Solid substance Material Consisting of Gold & chemical mix on a table and took a photograph of it which is as follows:



Before me,

Sumit
25/3/24
(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 1.

Pancha 2.

Musarrat Shah 25.3.2024
(Musarrat Ashfaq Shah)

Shri Kasim Ahmed 25/03/24
(Shri Kasim Ahmed Police)

The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate).

Now, as the proceedings of the extraction of gold at the workshop completes, we panchas, AIU officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bar at 17:30 hours on 25.03.2024.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Mrs. Musarrat Ashfaq Shah produces the identity proof documents which are as under:-

- i) Copy of Passport No. X5920549 issued at Surat, on 06.03.2023 valid up to 05.03.2033.


On being asked by the AIU officer, in the presence of we, the panchas, the passenger Kasim Ahmed Police produces the identity proof documents which are as under:-

- i) Copy of Passport No. V6224778 issued at Surat, on 09.03.2021 valid up to 28.03.2022.

Now the AIU Officers show both the passengers as well as us, the passenger manifest of Flight No. 6E092, in which name of Kasim Ahmed Police mentioned at Sr. No. 67 and name of Mrs. Musarrat Ashfaq Shah is mentioned at S.No. 68. We the panchas as well as the passengers put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

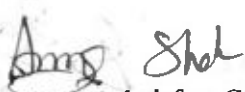
Now, the AIU Officers inform us, the panchas, as well as the passengers, that the recovered Gold bars of 24Kt. with purity 999.0 weighing 492.92 grams having market value of Rs. 3378967/- (Rupees Thirty three lakhs seventy eight thousand nine hundred sixty seven only) and Tariff Value is Rs. 2873231/- (Rupees Twenty eight lakhs seventy three thousand two hundred thirty one only) and of 999.0 24 Kt weighing 502.84 grams having market value of Rs. 3446968/- (Rupees Thirty four lakhs forty six thousand nine hundred sixty eight only) and Tariff Value is Rs. 2931054/- (Rupees Twenty nine lakhs thirty one thousand fifty four only) recovered from the above said passengers is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a

Before me,


(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 1.

Pancha 2.


(Musarrat Ashfaq Shah)


(Shri Kasim Ahmed Police)

clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Mrs. Musarrat Ashfaq Shah and Kasim Ahmed Police and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of Kasim Ahmed Police, places the said 24 kt. gold bar of 999.0 purity weighing 502.84 grams recovered from Kasim Ahmed Police in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, ties it with White thread and seals it with the Customs lac seal.

We, the above mentioned two panchas, the AIU officers as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger.

The officer, then, in presence of we the panchas and in the presence of Mrs. Musarrat Ashfaq Shah, places the said 24 kt. gold bar of 999.0 purity weighing 492.92 grams recovered from Mrs. Musarrat Ashfaq Shah in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, ties it with White thread and seals it with the Customs lac seal.

We, the above mentioned two panchas, the AIU officers as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger.

The AIU officer informs that the copies of travelling documents and copies of identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passengers.

Nothing else is seized or taken over from the passengers 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

Before me,

(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 1.

Pancha 2.

(Musarrat Ashfaq Shah) 25.3.2024

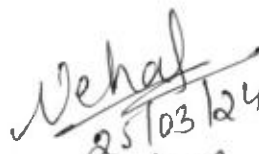
(Shri Kasim Ahmed Police)

we all find the panchnama true and correct version of the proceedings. After understanding the same, and explaining the same to the passengers 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 Panchanama concluded in a peaceful manner at 18:00 hrs on 25.03.2024.

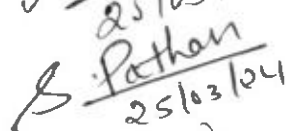
Before me,



(Sumit Kumar Saxena)
Inspector (AIU)

Pancha 1.


25/03/24

Pancha 2.


25/03/24

 25.3.2024
(Musarrat Ashfaq Shah)

 25-3-2024
(Shri Kasim Ahmed Police)

ANNEXURE 'A'

Dated: 25/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

To, The Deputy Commissioner (AIU) SVPI Customs Ahmedabad,

It was informed that the Passenger **Musarrat Ashfaq Shah** Passport No. **X5920549**, residing at, C-71, Tirupati Nagar UNN, Udhana, Surat City, Gujarat, India travelling by Indigo Airways Flight No: 6E 92 Arrived on: 25/03/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Two Capsules Covered with White Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **531.100** Grams from her possession.

On the Basis of above Verification of paste material (Semi Solid Substance), I Recommended for Testing of the said Substance.

As per my judgement, this paste material (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 here with as Annexure B Dated: 25/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 25/03/2024.



Kartikey Vasantrai
25/03/24

(SONI KARTIKEY VASANTRAI)

P₁ - *Wehail*
25/03/24
P₂ - *S. Pathan*
25/03/24
Pax - *Amr*
25, 3, 2024

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MUSARRAT ASHFAQ SHAH AT SVPI AIRPORT, AHMEDABAD ON 25/03/2024.

Certificate No: **1602/2023-24**

Dated: 25/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **492.920** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **531.100** Grams (Two Capsules Covered with White Rubber) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68550** 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 @ **58290.00** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	492.920	999.0 24Kt	3378967	2873231
	Total	1	492.920		3378967	2873231

Place: Ahmedabad

Date: 25/03/2024



K. Vasantrai
25/03/24
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1601/2023-24 Dated:25.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Musarrat Ashfaq Shah

P1 - *Wahab*
25/03/24
P2 - *S. Pathan*
25/03/24
Pax - *Amir Shah*
25, 3, 2024

Statement of Smt Musarrat Ashfaq Shah S/o Sajid Abdul Mannan Shaikh , DOB: 14.01.1987 holding an Indian Passport No. X 5920549 , residential address C-71, Tirupati Nagar UNN,Udhana, Surat City, Surat, Gujarat recorded under Section 108 of the Customs Act, 1962 on 25.03.2024.

I, Smt Musarrat Ashfaq Shah S/o Sajid Abdul Mannan Shaikh , DOB: 14.01.1987 holding an Indian Passport No. X 5920549 , residential address C-71, Tirupati Nagar UNN,Udhana, Surat City, Surat, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 25.03.2024 in response to the summons dated 25.03.2024 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 in question answer form as under :

Q.1 Please state your name, age, address and profession ? What is your education and what are the languages known to you ?

Ans- My name, age and address stated above are true and correct. I am a worker in factory. I have passed 9th class and can read, write and understand Hindi and English languages.

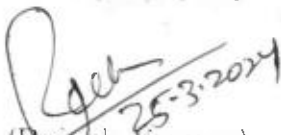
Q.2 Please give the details of your family residing with you and their profession ?

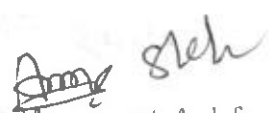
Ans- There are 3 members in my family i.e., my and two child.

Q.3 What is your monthly income ?

Ans- My monthly income is Rs. 10,000/- approx.

Before me


(Rajesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Smt Musarrat Ashfaq Shah)
Pax

25, 3, 2024

Q.4 Please explain regarding your overseas travels ?

Ans- I travelled to Jeddah on 03.03.2024. I came on 25.03.2024 by Indigo Flight No. 6E 92. I booked a air ticket by agent. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold in semi solid paste form.

Q.5 Please peruse Panchnama dated 25.03.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dtd. 25.03.2024 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my signature on last page of the panchnama.

Q.6 Who has purchased the Gold, which was recovered during the Panchnama proceeding on 25.03.2024 at SVPI Airport, Ahmedabad ?

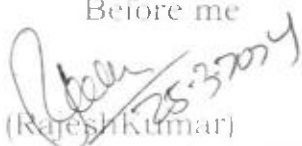
Ans - I am a carrier of gold . One unknown person given me the gold capsules in Jeddah and said to deliver in surat, who will contact me through my mobile number

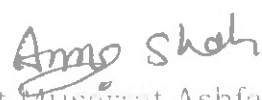
Q.7 Whether you were engaged in any smuggling activity in the past ?

Ans- I state that I have never indulged in any smuggling activity in the past. This is first time I have carried the gold in the form of two capsules .

Q.8:- Please narrate the events on 25.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad at around 10.15 AM on 25.03.2024, I was intercepted by the Customs Officers when I tried to exit through the green channel with my check-in baggage and hand baggage. During the frisking of me in the presence of two independent panchas, I told the two capsules has been hidden in rectum. Further, I told the capsules is mixture of gold and chemical

Before me

 (Rajesh Kumar)
 Superintendent (AIU)

 25, 3, 2024
 (Smt Musarrat Ashfaq Shah)
 Pax

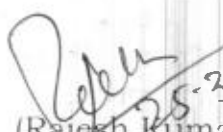
The weight of two capsules is 531.100 Grams and net weight of gold is 492.92 gram, having Tariff value of Rs. 28,73,231/- and market value of Rs. 33,78,967/-, was recovered from me, which was hidden in the rectum. The said gold bar were seized by the officers under Panchnama dated 25.03.2024 under the provision of Customs Act, 1962. I state that I was present during the entire course of the Panchnama and I confirm the events narrated in the said panchnama drawn on 25.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the last page of the said Panchnama.

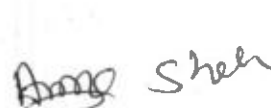
Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the gold concealed in rectum in the form of two capsules, but I did not make any declarations in this regard to evade the Customs duty. I confirm the recovery of 492.92 Grams gold, having Tariff value of Rs. 28,73,231/- and market value of Rs.33,78,967/- dated 25.03.2024. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon. 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


(Rajesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

 25.3.2024
(Smt Musarrat Ashfaq Shah)
Pax



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
:: AIR INTELLIGENCE UNIT ::

SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT
AHMEDABAD 38 00 04

PHONE (079) 22 86 00 34

FAX (079) 22 86 00 35

F. No. VIII/10-394/AIU/C/2023-24

Date: 25.03.2024

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

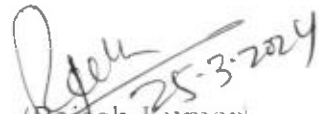
In exercise of the power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one piece of Gold Bar totally weighing 492.920 Grams purity 999.0/24kt, tariff value of Rs.28,73,231/- (Rupees Twenty-Eight Lakh Seventy Three Thousand Two Hundred Thirty One only) and Market value of Rs.33,78,967/- (Rupees Thirty Three Lakh Seventy Eight Thousand Nine Hundred Sixty Seven only), as on 25.03.2024 smuggled by Shri Musarrat Ashfaq Shah having Passport No. X5920549 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 the passenger in the semi-solid paste concealed in from of capsules in her body (Rectum) wrapped with white colour plastic adhesive tape. Above gold items was recovered during the course of Panchnama proceedings dated 25.03.2024 drawn at Terminal-2, SVPI Airport, Ahmedabad.

2. The gold which was recovered from the pax is being seized and details are as under:

Sl. No.	Details of Items	PCS	Net Weight in grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	492.920	999.0/24Kt	33,78,967/-	28,73,231/-
	Total	1	492.920	999.0/24Kt	33,78,967/-	28,73,231/-

Date : 25.03.2024

Place: SVPI Airport, Ahmedabad


(Rajesh Kumar)
Supdt Customs (AIU),
SVPI Air Port, Ahmedabad