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. CUS/SIIB/MISC/1376/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD
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SHOW CAUSE NOTICE
(Issued under Section 124 of the Customs Act, 1962)

BRIEF FACTS OF THE CASE:

On the basis of information received from the Police Inspector, Dabhoda Police Station, Gandhinagar, vide letter dated 12.11.2025 bearing O.N. No. 2968/2025 **(RUD-02)**, it was reported that the officers of the Local Crime Branch (LCB-2), Gandhinagar had intercepted persons namely Shri Janakkumar Ganeshlal Joshi, Shri Anilkumar Ganeshlal Joshi, Shri Sujal Pravinji Kalal and Shri Manohar Devilal Kalal (Patel) near Lavarpur Bridge on 17.10.2025 and seized gold pieces weighing approximately 199 grams from Shri Janakkumar Ganeshlal Joshi and 147 grams from Shri Anilkumar Ganeshlal Joshi (However, during the course of investigation the actual weight of the Gold bars were found to be 200.00 grams and 147.20 grams, respectively). It was further informed that the said gold appeared to have been brought from Kuwait to India through Ahmedabad Airport without declaration before Customs and without payment of applicable Customs duty.

2. Pursuant to the authorization granted by the Assistant Commissioner of Customs (Preventive), Ahmedabad, a team of Preventive Officers comprising Shri Dinesh Kumar Meena, Superintendent; Shri Mayur Joshi, Superintendent; and Shri Ravi Kumar, Inspector, visited Dabhoda Police Station on 08.12.2025. The proceedings for taking over the custody of the seized gold from the police were conducted under a Panchnama dated 08.12.2025 **(RUD-03)** in the presence of two independent witnesses (Panchas), the accused persons, namely Shri Manohar Devilal Patel and Shri Janak Ganeshlal Joshi, police officers of Dabhoda Police Station, and the Government Approved Valuer, Shri Soni Kartikey Vasantrai.

3. During the proceedings, it was revealed that Shri Janakkumar Ganeshlal Joshi was arrived from Kuwait to Ahmedabad on 17.10.2025 via Indigo Airlines Flight No. 6E 1244. He admitted to clearing the Green Channel at Sardar Vallabhbhai Patel

International Airport (SVPIA) without declaring the gold pieces he was carrying. He was later picked up by Shri Sujal Kalal and Shri Manohar Patel in a Kia Seltos (RJ 27 CM 5377) before being intercepted by the Local Crime Branch (LCB-2) Gujarat Police.

4. The seized material was produced by Head Constable Smt. Manisha Shyamalbhai Chaudhary in sealed plastic boxes. Upon opening the seals in the presence of Panchas, yellow metal piece covered in black plastic tape was recovered. The photograph of the said gold piece on the weighing scale is reproduced hereunder for the reference:

5. EXAMINATION AND VALUATION:

5.1 Thereafter, with a view to check the purity, quantity and value of the said recovered items, the Government Approved Valuer, Shri Soni Kartikey Vasantrai, was requested to examine the said yellow metal pieces and carry out valuation thereof. After examination, the valuer submitted Valuation Report Certification No. 758/2025-26 dated 08.12.2025 **(RUD 04)** and confirmed that Cut gold bar recovered from Shri Janakkumar Ganeshlal Joshi was pure gold.

5.2 The details of the cut gold bar recovered from the passenger Shri Janakkumar Ganeshlal Joshi are as under:

Name of passenger	Details of gold Items	PCS.	Certificate no.	Net Weight in Gram	Purity	Market value (Rs.)	Tariff Value (Rs.) 08.12.2025
Shri Janakkumar	Gold Piece	01	758/2025-26 dated	200.00	995.0 24Kt	26,50,000/-	24,39,536/-

Ganeshlal Joshi			08.12.2025				
	Total	01		200.00	995.0 24Kt	26,50,000/-	24,39,536/-

5.3 The Government Approved Valuer informed that valuation was carried out as per Notification No. 75/2025-Customs (N.T.) dated 28.11.2025 (Gold) and Notification No. 43/2025-Customs (N.T.) dated 05.12.2025 (Exchange Rate). Thereafter, the Customs officers informed Shri Janakkumar Ganeshlal Joshi that they had reasonable belief that the aforesaid gold was being attempted to be smuggled into India with an intent to evade payment of Customs duty, which is a clear violation of the provisions of the Customs Act, 1962 and was liable for confiscation as per the provisions of the Customs Act, 1962; hence, it is being placed under seizure.

6. SEIZURE OF THE ABOVE GOLD PIECES: -

6.1 The said cut gold bar weighing 200.00 grams, having purity of 995.0/24 Kt, with a market value of Rs. 26,50,000/- (Rupees Twenty-Six Lakh Fifty Thousand Only) and tariff value of Rs. 24,39,536/- (Rupees Twenty-Four Lakh Thirty-Nine Thousand Five Hundred Thirty-Six Only) as on 08.12.2025, were found to have been smuggled into India by Shri Janakkumar Ganeshlal Joshi and was accordingly placed under seizure dated 08.12.2025 **(RUD 05)** on a reasonable belief that the said goods i.e. cut gold bar is liable for confiscation under Section 111 of the Customs Act, 1962. The said goods was attempted to be smuggled into India through SVPI Airport, Ahmedabad, and was initially recovered by the Local Crime Branch-2, Gandhinagar, and subsequently handed over to Dabhoda Police Station. Thereafter, the said goods was seized by the officers of Customs (Preventive), Ahmedabad under a Panchnama dated 08.12.2025 drawn at Dabhoda Police Station, Gandhinagar, in the presence of independent Panch witnesses.

6.2 Further, in exercise of the powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, the remnant packing materials, namely black tape used for packing and concealment of the cut gold bar, was also placed under seizure along with the Cut Gold Bar on a reasonable belief that the same was liable for confiscate under Section 119 of the Customs Act 1962.

7. STATEMENT OF SHRI JANAKKUMAR GANESHLAL JOSHI :

7.1 Statement of Shri Janakkumar Ganeshlal Joshi was recorded on 15.12.2025 **(RUD-06),** wherein he inter alia stated his personal details like name, address, family details and mobile number as mentioned in his statement and stated that he was doing the job of a Driver in Kuwait since 2012. He stated that he can read, write English language very well. His mobile no. is 9351878569. His Adhar card no. is 7832 3244

1653.

7.2 On being asked his connection with the gold cut bar weighing 200.00 grams, seized from Dabhoda Police Station on 08.12.2025, he stated that he had known Shri Manoharlal Devilal Patel for the past 7–8 years, who had requested him to bring the gold from Kuwait for his daughter's marriage. He purchased the said gold bar from M/s. Al-Najma Daulia Gold Jewellery vide Invoice No. 80237 dated 04.09.2025 for 6640 Kuwait Dinars and brought it to India on 17.10.2025 via Indigo Flight No. 6E-1244, concealing it in his check-in baggage without declaring it to Customs. After exiting SVPI Airport, Ahmedabad, he was intercepted near Gandhinagar by the Local Crime Branch, where the gold was recovered and seized under Panchnama dated 17.10.2025 **(RUD- 01).** The gold was kept at Dabhoda Police Station, and he later appeared there on 08.12.2025 during further proceedings conducted by Customs (Preventive), Ahmedabad.

7.3 In response to being confronted with his statement dated 17.10.2025 **(RUD-01**) recorded before ASI, LCB-2, Gandhinagar, wherein it was mentioned that Shri Gopal Bhogilal Patel had handed over the gold and offered Rs. 10,000/- for carrying it from Kuwait to Ahmedabad, he stated that the said statement was explained to him in Hindi and, upon perusal, he clarified that although Shri Gopal Bhogilal Patel was present with him at the time of purchase in Kuwait, the gold was purchased by him using his own funds, which were to be recovered from Shri Manoharlal Devilal Patel, Dungarpur. He further stated that neither Shri Gopal Patel nor Shri Manoharlal Patel had offered or agreed to pay him any additional amount for bringing the gold from Kuwait to Ahmedabad.

7.4 On being asked whether he was aware that gold brought into India from a foreign country is required to be declared before the Customs Authorities and that applicable customs duty must be paid at the time of arrival in India, he stated that at the time of his arrival in India, he was aware of the requirement to declare the gold and pay the applicable customs duty. However, he did not declare the gold before the Customs authorities and did not pay the applicable customs duty.

7.5 On being asked Why was the gold cut bar concealed by wrapping it in black tape and hiding it in his luggage, he stated that he had done so to avoid detection of the said gold bar. He further stated that apart from the above instance, he had never brought gold from a foreign country into India without declaring it to Customs and/or without payment of applicable customs duty.

8. STATEMENT OF SHRI MANOHARLAL DEVILAL PATEL :

Statement of Shri Manoharlal Devilal Patel was recorded on 23.12.2025**(RUD-06),** wherein he inter alia stated as below :

8.1 On being asked how long he has known Shri Janak Ganeshlal Joshi, how he is related/acquainted with him, and why a Power of Attorney has been executed/issued in his favour by him, in reply he stated that he has known Shri Janak Ganeshlal Joshi for the last about 6–7 years and that he is his friend. He further stated that Shri Janak Ganeshlal Joshi is a resident of Jetana, Taluka Sagwara, District Dungarpur, Rajasthan and also stated that Shri Janak Ganeshlal Joshi has been working as a driver in Kuwait since 2012 and visits India once or twice a year. Since Shri Janak Ganeshlal Joshi and his brother Anilkumar Ganeshlal Joshi were planning to return to Kuwait, they executed a Power of Attorney in his name so that he could represent them before the Police, Court, and/or any other Government Department in connection with this matter.

8.2 On being asked whether he had perused the statement of Shri Janak Ganeshlal Joshi recorded on 15.12.2025 under Section 108 of the Customs Act, 1962, and whether he admitted its contents, and if so, to state his role and the complete facts regarding procurement, concealment, carriage, arrival, and seizure of the gold cut bar brought from Kuwait to Ahmedabad, in reply he stated that he had perused the said statement and had signed and dated each page as a token of having perused the same, and that he agreed with its contents. He further stated that he had requested Shri Janak Joshi to bring the said gold cut bar from Kuwait to Ahmedabad while coming to India. He stated that Shri Janak Joshi has been working as a driver in Kuwait since 2012 and came to India on 17.10.2025, and while he was in Kuwait and planning his return, he was contacted and requested to bring 200.00 grams of 24 Kt pure gold, which was brought by him on 17.10.2025 by Indigo Airlines Flight No. 6E-1244 from Kuwait to Ahmedabad. He further stated that the said gold cut bar was purchased from M/s Al Najma Daulia Gold Jewellery vide Invoice No. 80237 dated 04.09.2025 for 6640 Kuwait Dinars, paid in cash by Shri Janak Joshi, which he was to reimburse in Indian currency at Dungarpur; however, due to seizure by the Police, the amount has not been reimbursed. He stated that he required the said gold for his daughter’s marriage. He further stated that after arrival at SVPI Airport, Ahmedabad on 17.10.2025, Shri Janak Joshi cleared the Customs Green Channel without making any declaration of the said gold cut bar. Thereafter, Shri Janak Joshi and his brother Shri Anil Ganeshlal Joshi came out of the airport, where he and Shri Sujal Kalal were waiting in a Kia Seltos car No. RJ 27 CM 5377, and they proceeded towards Sagwara. While on the way, near Lawarpur Bridge, Gandhinagar, they were intercepted by Local Crime Branch-2, Gandhinagar, in the presence of two independent witnesses, and during checking, the Police recovered the said gold cut bar wrapped in black tape from the check-in luggage, got it tested through a goldsmith, and sealed it under Panchnama dated 17.10.2025, and kept it at Dabhoda Police Station. He further stated that on 08.12.2025, upon being called by the Police, he and Shri Janak Joshi remained present at Dabhoda Police Station during Panchnama proceedings dated 08.12.2025 conducted by Customs, wherein the sealed plastic box was produced, found intact, opened, and examined by a Government-approved valuer, who certified the purity as 24 Kt and the market value as Rs. 26,50,000/-. Thereafter, Customs seized the said gold cut bar and the black tape used for concealment under the provisions of the Customs Act, 1962, by sealing both under the signatures of himself, the panch witnesses, and the Customs officer.

9. The passenger namely Shri Janakumar Ganeshlal Joshi in connivance with Shri Manoharlal Devilal Patel, was involved in the smuggling of gold and have requested for waiver of the Show Cause Notice. However, considering the facts, circumstances, modus-operandi and the gravity of the offence involving the attempted smuggling of 200.00 grams of foreign-origin 24 KT gold (concealed inside in the check-in baggage amongst dry fruit packets wrapped in black tape), issuance of a Show Cause Notice under Section 124 of the said Act is considered necessary to ensure compliance with the principles of natural justice. Accordingly, the request for waiver of the Show Cause Notice is not acceded to and the matter is proposed to be adjudicated after issuance of a detailed Show Cause Notice.

10. SUMMATION: The aforementioned proceedings indicates that Shri Janakkumar Ganeshlal Joshi in connivance with Shri Manoharlal Devilal Patel, attempted to smuggle the aforesaid cut gold bar into India and thereby rendered the aforesaid cut gold bar having Market value amounting to Rs. 26,50,000/- (Rupees Twenty-Six Lakh Fifty Thousand Only) and tariff value of Rs. 24,39,536/- (Rupees Twenty-Four Lakh Thirty-Nine Thousand Five Hundred Thirty-Six Only) as on 08.12.2025, 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 08.12.2025 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962.

11. LEGAL PROVISIONS RELEVANT TO THE CASE:

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

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11.1 *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.*

11.2 *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.*

11.3 *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.*

11.4 *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:

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

11.6 *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;*

11.7 *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.*

11.8 *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.*

11.9 *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.*

11.10 *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.*

11.11 *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.*

11.12 *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.

11.13 *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.

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

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

11.15 *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.

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

Customs Baggage Rules and Regulations:

11.17 *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.*

11.18 *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:

11.19 *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.*

11.20 *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 manufacturers 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.*

12. From the above paras, it appears that during the relevant period 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.

13. CONTRAVENTION AND VIOLATION OF LAWS:

It therefore appears that:

(i) Shri Janakkumar Ganeshlal Joshi had attempted to smuggle/improperly import of cut gold bar weighing 200.00 grams, having purity of 995.0/24 Kt, with a market value of Rs. 26,50,000/- (Rupees Twenty-Six Lakh Fifty Thousand Only) and tariff value of Rs. 24,39,536/- (Rupees Twenty-Four Lakh Thirty-Nine Thousand Five Hundred Thirty-Six Only) as on 08.12.2025 recovered from him 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.

It appears that Shri Jankakumar Ganeshlal Joshi knowingly and intentionally brought the said cut gold bar into India through SVPI Airport without declaring the same before Customs authorities and without payment of the applicable Customs duty. The said gold was initially recovered by the Local Crime Branch-2, Gandhinagar and subsequently handed over to Dabhoda Police Station. Thereafter, the goods were seized by the officers of Customs (Preventive), Ahmedabad under a panchnama dated 08.12.2025.

The improperly imported cut gold bar, having not been declared before Customs upon arrival in India, cannot be treated as bona fide baggage, household goods, or personal effects. By his aforesaid acts and omissions, Shri Janakkumar Ganeshlal Joshi appears to have rendered the said goods liable to confiscation under the provisions of the Customs Act, 1962 and has contravened the provisions of the Foreign Trade Policy, 2023, read with Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 and Sections 3(2) and 3(3) thereof, as amended from time to time.

(ii) Shri Janakkumar Ganeshlal Joshi did not declare to the proper officer of Customs the cut gold bar weighing 200.00 grams and having a purity of 995.0/24 Kt, which was brought by him into India and was liable to Customs duty and subject to restrictions/prohibitions under the applicable laws. By deliberately failing to declare the said goods at the time of arrival, he has contravened the provisions of Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.

(iii) The cut gold bar weighing 200.00 grams and having a purity of 995.0/24 Kt, which appears to have been improperly imported/smuggled into India by Shri Janakkumar Ganeshlal Joshi, was initially recovered by the Local Crime Branch-2, Gandhinagar and subsequently handed over to Dabhoda Police Station. Thereafter, the said goods were seized by the officers of Customs (Preventive), Ahmedabad under a panchnama dated 08.12.2025.

(iv) In view of the foregoing facts and circumstances, the said cut gold bar is liable to confiscation under Sections 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962, read with Sections 2(22), 2(33) and 2(39) of the Customs Act, 1962, and further read in conjunction with Section 11(3) of the Customs Act, 1962.

(v) Shri Janakkumar Ganeshlal Joshi, by the above-described acts of omission/commission and/or abetment has rendered himself liable for penalty under Section 112 of Customs Act, 1962.

(vii) As per Section 123 of Customs Act 1962, the burden of proving that the said cut Gold bar weighing 200.00 grams that recovered from the passenger, Shri Janakkumar Ganeshlal Joshi who arrived from Kuwait to SVPI Airport, Ahmedabad, on 17.10.2025 by Indigo Airlines Flight no, 6E 1244, at Terminal-2, SVPIA Ahmedabad is not smuggled goods, is upon Shri Janakkumar Ganeshlal Joshi, who is the Noticee in this case.

(vii) Further, based on the facts and evidence available on record, it appears that Shri Manoharlal Devilal Patel was knowingly concerned with, and actively involved in, the attempted smuggling and improper importation of the seized foreign-origin 24 Kt cut gold bar weighing 200.00 grams. During the course of the investigation, he admitted that the said gold was procured from Kuwait at his behest and for his benefit, and that he had requested Shri Janakkumar Ganeshlal Joshi to carry the same into India, with the understanding that the cost thereof would be reimbursed by him.

Shri Manoharlal Devilal Patel further admitted that both he and Shri Janakkumar Ganeshlal Joshi were aware of the requirement to declare the gold before Customs authorities and to pay the applicable Customs duty. Despite such knowledge, the gold was allegedly concealed in the baggage of Shri Janakkumar Ganeshlal Joshi and brought into India without declaration before Customs and without payment of the applicable Customs duty, with the apparent intention of evading duty and avoiding detection by Customs authorities.

It therefore appears that Shri Manoharlal Devilal Patel played an active role in arranging, facilitating, financing and abetting the procurement, transportation and attempted smuggling of the said gold from Kuwait into India through another person. By knowingly facilitating and abetting the improper importation of the said gold, which has rendered the goods liable to confiscation under the Customs Act, 1962, Shri Manoharlal Devilal Patel appears to have rendered himself liable to penal action under Section 112 and other applicable provisions of the Customs Act, 1962.

(viii)The acts and omissions of Shri Manoharlal Devilal Patel clearly demonstrate his conscious involvement in, and abetment of, the improper importation and attempted smuggling of the seized gold, rendering the goods liable to confiscation under the Customs Act, 1962. Therefore, it appears that Shri Manoharlal Devilal Patel has rendered himself liable to penal action under Section 112 of the Customs Act, 1962 for knowingly aiding, abetting and facilitating the illegal import of goods liable to confiscation, for contravention of the provisions of the Customs Act, 1962.

14. Now therefore, the Noticees namely **Shri Janakkumar Ganeshlal Joshi and Shri Manoharlal Devilal Patel**, are hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 1st Floor, ‘Custom House’ Building, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

(i). One (01) cut Gold Bar totally weighing 200.00 grams having purity of 24Kt/995.0 with a market value of Rs. 26,50,000/- (Rupees Twenty-Six Lakh Fifty Thousand Only) and tariff value of Rs. 24,39,536/- (Rupees Twenty-Four Lakh Thirty-Nine Thousand Five Hundred Thirty-Six Only) as on 08.12.2025, that was initially recovered by the Local Crime Branch-2, Gandhinagar, and subsequently handed over to Dabhoda Police Station. Thereafter, the said goods were seized by the officers of Customs (Preventive), Ahmedabad under seizure memo dated 08.12.2025, should not be confiscated under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of Customs Act, 1962.

(ii) Packing materials, i.e. black tape used for packing and concealment of the cut gold bar mentioned (i) above, and placed under seizure memo dated 08.12.2025 along with the Cut Gold Bar should not be confiscated under Section 119 of the Customs Act 1962

(iii). Penalty should not be imposed upon **Shri Janakkumar Ganeshlal Joshi**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

(iv). Penalty should not be imposed upon **Shri Manoharlal Devilal Patel**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

15. Shri Janakkumar Ganeshlal Joshi and Shri Manoharlal Devilal Patel are further required to state specifically in their written reply whether they wish to be heard in person before the case is adjudicated. If no specific mention is made in the written reply in this regard, it shall be presumed that they do not wish to be heard in person, and it would be presumed that they do not desire a personal hearing. Shri Janakkumar Ganeshlal Joshi and Shri Manoharlal Devilal Patel should produce, at the time of showing cause, all the evidence upon which they intend to rely in their defense.

16. The noticees, Shri Janakkumar Ganeshlal Joshi and Shri Manoharlal Devilal Patel, are further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 (thirty) days from the receipt of this Show Cause Notice, or if either of them 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 the facts and evidence available on record.

17. 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.

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

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

Digitally signed by
Shree Ram Vishnoi
Date: 05-06-2026
20:30:32

ADDITIONAL COMMISSIONER

Additional Commissioner,
Customs Ahmedabad

F. No. CUS/SIIB/MISC/1376/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD
Date :05.06.2026

1. To,

Shri Janakkumar Ganeshlal Joshi,
C/o Ganesh Lal Joshi, Jetana, Via- Bhilura,

Taluka Sagwara, Dungarpur, Rajasthan-314031
Email id – janakjoshi041@gmail.com

2. To,
Shri Manoharlal Devilal Patel,
Resident of 45-46, Laxminagar Society,
Naya Hospital Road, Dungarpur,
Rajasthan- 314001
Email id- kalal.hkhardik51@gmail.com

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
(iv) Guard File

Annexure-A

Documents relied upon in the notice to Show Cause bearing No. CUS/SIIB/MISC/1376/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD issued to Shri Janakkumar Ganeshlal Joshi and Shri Manoharlal Devilal Patel for attempting to smuggle gold items having net weight of 200.00 grams:

Sr. No.	Relied upon Documents	Remarks
RUD-01	Panchnama dated 17.10.2025 and Statements dated 17.10.2025 recorded by LCB-2, Gandhinagar and Dabhoda Police.	Copy Enclosed
RUD-02	Copy of letter dated 12.11.2025 bearing O.N. No. 2968/2025, Dabhoda Police Station, Gandhinagar	
RUD-03	Copy of Panchnama dated 08.12.2025 drawn at Dabhoda Police Station, Gandhinagar	
RUD-04	Valuation Report Certification No. 758/2025-26 dated 08.12.2025 by Government approved valuer	
RUD-05	Seizure Memo dated 08.12.2025.	
RUD-06	Statement of the passenger, Shri Janakkumar Ganeshlal	

	Joshi was recorded on 15.12.2025	
RUD-07	Statement of Shri Manoharlal Devilal Patel recorded on 23.12.2025	