



प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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SHOW CAUSE NOTICE

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

Shri Abdeali Sadiq Husain Kanchwala (hereinafter referred to as the said “passenger/ Noticee”), residing At Vadi Faliya, Sherpura, Bharuch, PIN-392001 holding an Indian Passport No. U7028507 and Current address at 8B, Roshan Heights, Lakdauula Complex, Mohammadpura, Bharuch, PIN - 392001 arrived from Jeddah to Ahmedabad by Indigo Flight No. 6E-92 (Seat No: 6F) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of intelligence received from the DRI, Calicut, passenger profiling and suspicious movement one passenger Shri Abdeali Sadiq Husain Kanchwala was intercepted by the officers of Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad when the said passenger was trying to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. Accordingly, two independent Panchas were called for passenger’s personal search and examination of his baggages under Panchnama proceedings dated 13.02.2024 (**RUD-01**).

2. In presence of the panchas, on being asked about his identity by the AIU officers, the passenger identified himself as Shri Abdeali Sadiq Husain Kanchwala and showed his Indian Passport bearing No. U7028507 and that he had travelled from Jeddah to Ahmedabad on 13.02.2024 having Boarding Pass which showed that he has arrived by Indigo Airways Flight No.6E-92 (Seat No.6F) at SVPI Airport, Ahmedabad. The AIU officers asked Shri Abdeali Sadiq Husain Kanchwala if he has anything to declare, in reply to which he denied. The AIU officers informed the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage. Thereafter, the AIU officers offered their personal search to the passenger, but the passenger

denied saying that he has full trust on the AIU officers. Thereafter, the AIU officers asked the passenger whether he wanted to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent for personal search in front of the Superintendent of Customs.

2.1 In presence of two independent panchas the 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 his body/ clothes. The passenger removed all the metallic objects such as mobile, belt etc. and kept in a plastic tray and passed through the DFMD Machine, however, no beep sound was heard indicating that there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the said passenger, the Panchas and the officers of AIU moved to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers checked the baggage of the passenger, however nothing objectionable was found. The officers again asked the said passenger if he is having anything dutiable which is required to be declared to the Customs to which the passenger denied.

2.2 In presence of the Panchas, the AIU Officers questioned and interrogated the said passenger and upon sustained interrogation, the passenger finally confessed that he was carrying four capsules containing gold paste concealed inside his rectum. Thereafter, the passenger Shri Abdeali Sadiq Husain Kanchwala was taken to the washroom in the arrival hall of Terminal 2, where he removed four capsules containing gold paste from his rectum. The weight of the said capsules was measured, which came to approximately 1252.25 Grams. In presence of the panchas the AIU officers took the photograph of the said capsules which was as under:-



2.3 Thereafter, the AIU officer called the Government Approved Valuer and informed him that four capsules have been recovered from one passenger and the passenger has informed that it is gold in semi solid/ paste form and hence, he is needed to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU officers 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 informed the address of his workshop. Thereafter, at around 01:15 PM the panchas along with the passenger and the AIU officers left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006.

2.4 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. In

presence of the panchas, after weighing the said semi solid substance on his weighing scale, Shri Kartikey Vasantryai Soni informed that the said four capsules containing gold paste is weighing 1252.25 Grams. Thereafter, Shri Kartikey Vasantryai Soni led the officers, the panchas and the passenger to the furnace. Thereafter, Shri Kartikey Vasantryai Soni started the process of converting the said semi solid material into solid gold, accordingly brown coloured substance packed in transparent tape was obtained and put into the furnace and upon heating the said substance turned into liquid material. The said substance in liquid state was taken out of furnace, and poured in a mould and after cooling for some time, it became golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that gold bar weighing 1155.940 Grams having purity 999.0 is derived from the 1252.25 Grams of capsule containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirmed that it is pure gold. Further, he informed that the Market Value of the said recovered gold bar having net weight of **1155.940** Grams derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is having market value of **Rs.74,39,630/-** (Rupees Seventy-Four Lac Thirty-Nine Thousand Six Hundred and Thirty Only) and Tariff Value is **Rs.63,85,309/-** (Rupees Sixty-Three Lac Eighty-Five Thousand Three Hundred and Nine only). The value of the gold bar was calculated as per the Notification No. 09/2024-Customs (N.T.) dated 31.01.2024 (Gold) and Notification No. 10/2024-Customs (N.T.) dated 01.02.2024 (Exchange Rate). The details of the Valuation of the said gold bar is tabulated in below table:-

Sr. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	1155.940	999.0 24Kt	7439630/-	6385309/-

2.5 in presence of the panchas the AIU officers placed the recovered gold bar derived from brown Semi Solid substance Material consisting of Gold & chemical mix on a table and took a photograph of it which was as under:-



2.6 Thereafter, on completion of the proceedings of the extraction of gold at the workshop the panchas, AIU officers and the passengers came back to the Airport in government vehicle along with the extracted gold bar at 17:30 Hours on 13.02.2024. The AIU officers, in the presence of the panchas asked the passenger Shri Abdeali Sadiq Husain Kanchwala to produce the identity proof documents and accordingly the passenger produced the same as under:-

- (i) Copy of Passport No. U7028507 issued at Bareilly on 07.08.2023 valid up to 06.08.2033.
- (ii) Boarding pass of Indigo Airways Flight No. 6E-92 from Jeddah to Ahmedabad dated 13.02.2024 having seat no.6F.

2.7 The AIU Officers informed the panchas as well as the passenger, that the Gold bar of 24Kt. with purity 999.0 weighing 1155.940 Grams derived from Semi Solid substance material consisting of Gold & Chemical Mix having the Market Value of Rs.74,39,630/- (Rupees Seventy Four Lac Thirty Nine Thousand Six Hundred and Thirty Only) and Tariff Value is Rs.63,85,309/- (Rupees Sixty Three Lac Eighty Five Thousand Three Hundred and Nine only) recovered from the above said passenger was 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. Thus, the AIU officers informed that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Abdeali Sadiq Husain Kanchwala and is liable for confiscation as per the provisions of the Customs Act, 1962 and hence the same was placed under seizure. The officers, then, in presence of the panchas and in the presence of the said passenger placed the said 24 kt. gold bar of 999.0 purity weighing 1155.940 grams recovered from Shri Abdeali Sadiq Husain Kanchwala in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, tied it with white thread and seals it with the Customs lac seal.

3. The copies of travelling documents and identity proof documents mentioned above have been taken into possession for further investigation of the case and the panchas as well as the passenger put their dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

4. A statement of Shri Abdeali Sadiq Husain Kanchwala, residing At At Vadi Faliya, Sherpura, Bharuch, PIN-392001 holding an Indian Passport No. U7028507 and Current address at 8B, Roshan Heights, Lakdauula Complex, Mohammadpura, Bharuch, PIN - 392001 was recorded under Section 108 of the Customs Act, 1962 (**RUD-02**) before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 13.02.2024, wherein he inter alia stated that during his visit of Umrah, as tourist he came in contact with a person, namely Shri Rashid Bhai who told him that he would get money and asked him to carry Gold capsule in his rectum to deliver the same at Ahmedabad Airport to a person who would contact him on his arrival and money would be paid to him. He stated that accordingly he took flight from Jeddah to Ahmedabad in Flight No. 6E-92 of Indigo Airlines on 13.02.2024 and attempted the smuggling of Gold capsule in the form of Gold paste by way of concealment in rectum; that he perused the said Panchnama Dated 13.02.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and admitted the facts and contents of the panchnama dated 13.02.2024.

4.1 On being asked he stated that he had not purchased the gold paste which was concealed in his rectum and he is not the owner of the Gold so recovered from his possession as the same was handed over to him at Jeddah by some Shri Rashid Bhai. On being asked he stated that he was intercepted by the AIU officers when he was trying to cross the Green Channel of the SVPI Airport, Ahmedabad; that upon interception officers asked him to declare any dutiable goods or foreign currency or any restricted goods but he denied; that the officers placed his baggages and the hand bag into the Baggage Screening Machine (BSM) for examination/ checking but nothing objectionable noticed by the officers; that upon discreet questioning by the AIU officers he accepted the possession of 04 Gold capsules concealed in rectum; that he took out the 04 Gold Capsules and handed over the same to the officers; that in greed of earning quick money he opted this illegal smuggling of Gold by way of concealment in the rectum though he was fully aware that smuggling of gold without payment of Customs duty as an offence; that he was in possession of the Gold paste in the form of Gold capsules concealed in rectum but he did not make any declarations in this regard to evade the Customs duty; that he confirmed the recovery of 1155.940 grams, tariff value of Rs.63,85,309/- and Market value of Rs.74,39,630/- having purity 999.0/24 KT as narrated under the Panchnama dated 13.02.2024. He also admitted that he had opted for green channel with an attempt to smuggle gold without paying custom duty.

5. The above said gold bar with a net weight of **1155.940 grams** having purity of 999.0/24 Kt. involving Market Value of **Rs.74,39,630/-** (Rupees Seventy Four Lac Thirty Nine Thousand Six Hundred and Thirty Only) and Tariff Value is **Rs.63,85,309/-** (Rupees Sixty Three Lac Eighty Five Thousand Three Hundred and Nine only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty by of concealment of the gold capsules wrapped in tape containing gold in semi solid paste form in his rectum, which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief the Gold bar totally weighing 1155.940 grams which was attempted to

be smuggled by Shri Abdeali Sadiq Husain Kanchwala, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 1155.940 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 13.02.2024, issued from F. No. VIII/10-306/AIU/D/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 03**).

6. In terms of Board's Circular No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dtd. 23.10.2015 and 27/2015-Cus issued from 394/68/2013-Cus (AS) dtd. 23.10.2015 as revised vide circular No. 13/2022-Customs dtd. 16.08.2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rs. Fifty Lakhs) or more.

6.1 Since, the value of gold recovered from Shri Abdeali Sadiq Husain Kanchwala weighing 1155.940 grams is more than Rs.50,00,000/-, hence Shri Abdeali Sadiq Husain Kanchwala was arrested under section 104 of the Customs Act, 1962 on 30.12.2023. Subsequently, the passenger Shri Abdeali Sadiq Husain Kanchwala was released on Bail on payment of Bail amount of Rs.1,16,000/-.

7. 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 79. Bona fide baggage exempted from duty. -

(1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty –

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) 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:"

VI) 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;"

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

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

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

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

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

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

III) Section 11(1) - No export or import shall be made by any

person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of laws:

8. It therefore appears that:

- (a)** The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 1155.940 Grams having purity 999.0/24 Kt. by concealing in four gold capsules wrapped in tape containing gold in semi solid paste form in his rectum, totally weighing 1252.250 grams and involving Market Value of Rs.74,39,630/- (Rupees Seventy-Four Lac Thirty-Nine Thousand Six Hundred and Thirty Only) and Tariff Value is Rs.63,85,309/- (Rupees Sixty-Three Lac Eighty-Five Thousand Three Hundred and Nine only). The said gold was concealed in four capsules wrapped in tape containing gold in semi solid paste form in his rectum and not declared to the Customs. The passenger opted not to declare before Customs and denied for any declaration even though he was repeatedly suggested to declare if anything dutiable/ prohibited/ restricted are in his possession with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules, and Regulations. Therefore, the improperly imported 1155.940 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment of four capsules wrapped in blue colored adhesive tape containing gold in semi solid paste form in his rectum without declaring it to the Customs on arrival in India cannot be treated as bonafide household

goods or personal effects as per Section 79 of the Customs Act, 1962. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold by the passenger, Shri Abdeali Sadiq Husain Kanchwala, found concealed capsules wrapped in tape containing gold in semi solid paste form in his rectum, without declaring it to the Customs and now converted into gold bar is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d)** Shri Abdeali Sadiq Husain Kanchwala, by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e)** As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 1155.940 Grams having purity 999.0/24 Kt. and involving Market Value of Rs.74,39,630/- (Rupees Seventy Four Lac Thirty Nine Thousand Six Hundred and Thirty Only) and Tariff Value is Rs.63,85,309/- (Rupees Sixty Three Lac Eighty Five Thousand Three Hundred and Nine only) which was concealed in the capsules wrapped in tape containing gold in semi solid paste form in his rectum by the passenger, totally weighing 1155.940 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee Shri Abdeali Sadiq Husain Kanchwala.

9. Now, therefore, **Shri Abdeali Sadiq Husain Kanchwala**, residing At Vadi Faliya, Sherpura, Bharuch, PIN-392001 holding an Indian Passport No. U7028507 and Current address at 8B, Roshan Heights, Lakdauula Complex, Mohammadpura, Bharuch, PIN-392001, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why: -

- (i) The One Gold Bar weighing **1155.940** Grams having purity 999.0/24 Kt. and involving Market Value of **Rs.74,39,630/-** (Rupees Seventy Four Lac Thirty Nine Thousand Six Hundred and Thirty Only) and Tariff Value is **Rs.63,85,309/-** (Rupees Sixty Three Lac Eighty Five Thousand Three Hundred and Nine only), derived from four capsules wrapped in tape containing gold in semi solid paste form in the passenger's rectum was placed under seizure under Panchnama proceedings dated 13.02.2024 and Seizure Order dated 13.02.2024, 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 Shri Abdeali Sadiq Husain Kanchwala holding Indian Passport No. U2839174 under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Abdeali Sadiq Husain Kanchwala, 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.

11. Shri Abdeali Sadiq Husain Kanchwala, is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear

before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

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

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

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

Vishal
4/6/24
(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

F. No. VIII/10-61/SVPIA-D/O&A/HQ/2024-25
DIN: 20240671MN000000B52C

Date : 04.06.2024

BY SPEED POST/ E-mail:

To,
Shri Abdeali Sadiq Husain Kanchwala,
At Vadi Faliya, Sherpura, Bharuch,
Pin-392015, Gujarat.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to Show Cause, issued to Shri Abdeali Sadiq Husain Kanchwala holding Indian Passport No. U7028507, for attempting to smuggle One Gold Bar having net weight of 1155.940 Grams.

Sr. No.	Document	Remarks
1	Panchnama drawn on 13.02.2024 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 13.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 13.02.2024 of Shri Abdeali Sadiq Husain Kanchwala.	Copy enclosed.
4.	Seizure Order dated 13.02.2024 issued under Section 110 (1) & (3) of the Customs Act, 1962.	Copy enclosed.