



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद
 "सीमाशुल्क भवन", पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.
 दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल : cus-ahmd-adj@gov.in

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

Shri Amol Shivling Deshamukhe hereinafter referred to as the said "passenger/ Noticee"), residing at Post Ainwadi, Taluka Khanapur, Sangli, Maharashtra, India, PIN-415311, holding an Indian Passport No.U2839174 arrived from Bangkok to Ahmedabad by (Seat No: 51 J) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling and suspicious movement, one passenger Shri Amol Shivling Deshamukhe, who arrived by Thai Airways Flight No.TG 343 on 30.12.2023 at around 12:05 AM from Bangkok to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad 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 30.12.2023 (**RUD-01**).

2. In presence of the panchas, on being asked about his identity by the AIU officers, the passenger identified himself as Shri Amol Shivling Deshamukhe and showed his Indian Passport bearing No.U2839174 and that he had travelled from Bangkok to Ahmedabad on 29.12.2023 having Boarding Pass which showed that he has arrived by Thai Airways Flight No.TG343 (Seat No.51J) on 30.12.2023 at SVPI Airport, Ahmedabad. The AIU officers asked Shri Amol Shivling Deshamukhe, 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 three capsules containing gold paste concealed inside his rectum. Thereafter, the passenger Shri Amol Shivling Deshamukhe was taken to the washroom in the arrival hall of Terminal 2, where he removed three capsules containing gold paste from his rectum. In presence of the panchas, it is found that the said capsules were covered with blue coloured adhesive tape. The weight of the said capsules was measured, which came to approximately 899.930 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 blue-coloured 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 10.00 AM 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 Shree Ambica Touch, Gold Sook Complex, Near Iscon Arcade, C.G. Road, Ahmedabad.

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, Government Approved Valuer. In presence of the panchas, after weighing the said semi solid substance covered with Blue adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informed that the said three capsules containing gold paste wrapped in blue colour adhesive tape is weighing 899.930 Grams. Thereafter, Shri Kartikey Vasantrai Soni led the officers, the

panchas and the passenger to the furnace. Thereafter, Shri Kartikey Vasantrai Soni started the process of converting the said semi solid material into solid gold, accordingly the blue-coloured tape of the capsules was removed and 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, the Government Approved Valuer informed that gold bar weighing 835.990 Grams having purity 999.0 is derived from the 899.930 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 **835.990** Grams derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is **Rs.54,57,343/-** (Rupees Fifty-Four Lac Fifty-Seven Thousand Three Hundred and Forty-Three Only) and Tariff Value is **Rs.46,86,744/-** (Rupees Forty-Six Lac Eighty-Six Thousand Seven Hundred and Forty-Four only). The value of the gold bar was calculated as per the Notification No. 95/2023-Customs (N.T.) dated 29.12.2023 (Gold) and Notification No. 93/2023-Customs (N.T.) dated 21.12.2023 (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	835.990	999.0 24Kt	54,57,343/-	46,86,744/-

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 alongwith the extracted gold bar at 1:30 PM on 30.12.2023. The AIU officers, in the presence of the panchas asked the passenger Shri Amol Shivling Deshamukhe to produce the identity proof documents and accordingly the passenger produced the same as under:

- (i) Copy of Passport No. U2839174 issued at Pune on 25.01.2021 valid up to 24.01.2031.
- (ii) Boarding pass of Thai Airways Flight No.TG343 from Bangkok to Ahmedabad dated 29.12.2023 having seat no.51J.

2.7 The AIU Officers informed the panchas as well as the passenger, that the Gold bar of 24Kt. with purity 999.0 weighing 835.990 Grams derived from Semi Solid substance material consisting of Gold & Chemical Mix having the Market Value of Rs.54,57,343/- (Rupees Fifty Four Lac Fifty Seven Thousand Three Hundred and Forty Three Only) and Tariff Value is Rs.46,86,744/- (Rupees Forty Six Lac Eighty Six Thousand Seven Hundred and Forty Four 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 Amol Shivling Deshamukhe 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 835.990 grams recovered from Shri Amol Shivling Deshamukhe in one transparent plastic box and after placing the packing list 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 Amol Shivling Deshamukhe, residing At Post Ainwadi, Taluka Khanapur, Sangli, Maharashtra, India, PIN-415311, holding an Indian Passport Number No. U3763913 was recorded under Section 108 of the Customs Act, 1962 **(RUD-02)** before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 30.12.2023, wherein he inter alia stated that he is engaged in plumbing work at Pune; that during his visit of Bangkok in the month of November, 2023 as a tourist he came in contact with a person at Bangkok who told him that he would provide a job in Indian restaurant in Thailand where a handsome salary would be paid to him and asked him to come again in the month of December, 2023; that accordingly he planned to visit Thailand i.e. Bangkok again and for this purpose he took flight of Air Asia Airlines from Ahmedabad and reached Bangkok on 27.12.2023. He further stated that on reaching there at Bangkok he met the person for job in the restaurant as per his commitment but he denied and told him that at present no work is available at Bangkok as excess person arrived for the job. On being asked he stated that the person in Bangkok 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 in lieu of this Rs.20,000/- would be paid to him. He stated that as there in Bangkok he was moneyless and without job he accepted the proposal and accordingly he took flight from Bangkok to Ahmedabad in Flight No. TG 343 of Thai Airlines on 29.10.2023 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 30.12.2023 drawn at Terminal-2 of SVP International Airport, Ahmedabad and admitted the facts and contents of the panchnama dated 30.12.2023.

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 Bangkok by some Shri Girish Thakur. 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 03 Gold capsules concealed in rectum; that he took out the 03 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 Custom 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 Custom duty; that he confirmed the recovery of 835.990 grams, tariff value of Rs.46,86,744/-and Market value of Rs.54,57,343/- having purity 999.0/24 KT as narrated under the Panchnama dated 30.12.2023. 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 **835.990 grams** having purity of 999.0/24 Kt. involving tariff value of **Rs.46,86,744/-** (Rupees Forty Six Lakhs Eighty Six Thousand Seven Hundred and Forty Four Only) and market value of **Rs.54,57,343/-** (Rupees Fifty Four Lakhs Fifty Seven Thousand Three Hundred and Forty Three 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 blue coloured adhesive 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 said gold bar, totally weighing 835.990 grams which was attempted to be smuggled by Shri Amol Shivling Deshamukhe, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 835.990 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 30.12.2023, issued from F. No. VIII/10-238/AIU/A/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 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 Amol Shivling Deshamukhe weighing 835.990 grams is more than Rs.50,00,000/-, hence Shri Amol Shivling Deshamukhe was arrested under section 104 of the Customs Act, 1962 on 30.12.2023. Subsequently, the passenger Shri Amol Shivling Deshamukhe was released on Bail on payment of Bail amount of Rs.85,000/- vide Foil/Challan No.38772 dtd.30.12.2023 as per bail bond dtd. 30.12.2023.

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 835.990 Grams having purity 999.0/24 Kt. by concealing in three gold capsules wrapped in blue coloured adhesive tape containing gold in semi solid paste form in his rectum, totally weighing 835.990 grams and involving **tariff value of Rs.46,86,744/-** (Rupees Forty Six Lakhs Eighty Six Thousand Seven Hundred and Forty Four Only) and **market value of Rs.54,57,343/-** (Rupees Fifty Four Lakhs Fifty Seven Thousand Three Hundred and Forty Three Only). The said gold was concealed in three capsules wrapped in blue coloured adhesive 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 835.990 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment of three 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 Amol Shivling Deshamukhe, found concealed capsules wrapped in blue coloured adhesive 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 Amol Shivling Deshamukhe, 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 Customs Act 1962, the burden of proving that the gold bar weighing 835.990 Grams having purity 999.0/24 Kt. and involving tariff value of **Rs.46,86,744/-** (Rupees Forty Six Lakhs Eighty Six Thousand Seven Hundred and Forty Four Only) and market value of **Rs.54,57,343/-** (Rupees Fifty Four Lakhs Fifty Seven Thousand Three Hundred and Forty Three Only) which was concealed in the capsules wrapped in blue colored adhesive tape containing gold in semi solid paste form in his rectum by the passenger, totally weighing 835.990 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee Shri Amol Shivling Deshamukhe.

9. Now, therefore, **Shri Amol Shivling Deshamukhe**, residing At Post Ainwadi, Taluka Khanapur, Sangli, Maharashtra, India, PIN-415311, holding an Indian Passport No. U2839174, 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) One Gold Bar weighing 835.990 Grams having purity 999.0/24 Kt. and involving **tariff value of Rs.46,86,744/-** (Rupees Forty Six Lakhs Eighty Six Thousand Seven Hundred and Forty Four Only) and **market value of Rs.54,57,343/-** (Rupees Fifty Four Lakhs Fifty Seven Thousand Three Hundred and Forty Three Only), derived from three capsules wrapped in blue colored adhesive tape containing gold in semi solid paste form in the passenger's rectum was placed under seizure under Panchnama proceedings dated 30.12.2023 and Seizure Order dated 30.12.2023, 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) The packing material i.e. blue coloured adhesive tape, used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under panchnama dated 30.12.2023 and Seizure memo order dated 30.12.2023, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Amol Shivling Deshamukhe holding Indian Passport No. U2839174 under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Amol Shivling Deshamukhe, 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 doesnot

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 Amol Shivling Deshamukhe, 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
17/5/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-58/SVPIA-A/O&A/HQ/2023-24

Date : 17.05.2024

DIN: 20240571 MN 000000 CF 5E

BY SPEED POST/ E-mail:

To,
Shri Amol Shivling Deshamukhe,
At Post Ainwadi,
Taluka Khanapur,
Sangli, Maharashtra,
PIN-415311.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to Show Cause dated 17.05.2024, issued to Shri Amol Shivling Deshamukhe holding Indian Passport No. U2839174, for attempting to smuggle One Gold Bar having net weight of 835.990 Grams.

Sr. No.	Document	Remarks
1	Panchnama drawn on 30.12.2023 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 30.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 30.12.2023 of Shri Amol Shivling Deshamukhe.	Copy enclosed.
4.	Seizure Order dated 30.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

Panchnama dated 30.12.2023 drawn in the Arrival Hall of Terminal 02 of SVPI Airport, Ahmedabad

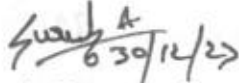
Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Manishkumar Labana Vill. Sajjanpura, Post. Ramsorjuna, Simalwada, Dungarpur, Rajasthan-314406	26	Service
2.	Ranchhodlal Damor, Vill. And Post. Ramsorjuna, Simalwada, Dungarpur, Rajasthan-314406	43	Service

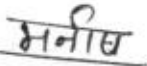
We the above named panchas are called by a person today (on 30.12.2023) at around 12.05 AM, who introduces himself as Suresh Kumar Allena, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of a passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other AIU officers viz. Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar and Shri Ravi Shankar Kumar both Superintendents of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad.

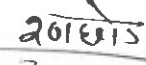
Now, the AIU Officer informs us that on passenger profiling, a male passenger is suspected to be carrying high valued dutiable goods and therefore a thorough search of all the baggages of the passenger as well as his personal search is required to be carried out and we are requested to be present as 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 a male passenger, when the said passenger tries to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passenger identifies himself as Shri Amol Shivling Deshamukhe and shows his Passport which is an Indian Passport bearing No.U2839174 and that he had travelled from Bangkok to Ahmedabad on 29.12.2023 having Boarding Pass

Before me,


(Suresh Kumar Allena)
Superintendent (AIU)

Pancha 1. 
30-12-23

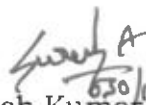
Pancha 2. 
30-12-23


A.S. DESHMUKHE
30/12/23
(Amol Shivling Deshmukhe)


which shows that he has arrived by Thai Airways Flight No. TG343 (Seat No. 51J) on 30.12.2023 at SVPI Airport, Ahmedabad. The AIU officer asks Shri Amol Shivling Deshamukhe if he has anything to declare, in reply to which he denies. The AIU officer informs the passenger that he along with his accompanied officers will be conducting his personal search and detailed examination of his baggage. Here, the AIU officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask 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 removes all the metallic objects such as mobile, belt etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating that there is nothing objectionable/metallic substance on his body/clothes. Thereafter, the said passenger, we Panchas and the officers of AIU move 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.

Now, AIU officers ask the said passenger again if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passenger and on sustained interrogation, the passenger finally confessed that he is carrying three capsules containing gold paste concealed inside his rectum. He is now taken to the washroom opposite belt no.1 of arrival hall, Terminal 2, where he removes three capsules containing gold paste from his rectum. The said capsules were covered with blue coloured adhesive tape. Now, the weight of the said blue colour capsules is measured, which comes to approximately 899.930 Grams. Now the AIU officer takes the photograph of the said capsules which is as under:

Before me,


(Suresh Kumar Allena)
Superintendent (AIU)

Pancha 1. 
30-12-23

Pancha 2. 
30-12-23

A.S. DESHMUKHE
30/12/23
(Amol Shivling Deshmukhe)



Thereafter, the AIU officer calls the Government Approved Valuer and informs him that blue coloured capsules have been recovered from one 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, at around 10.00 AM we 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 Shree Ambica Touch, Gold Sook Complex, Near Iscon Arcade, C.G. Road, Ahmedabad.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi solid

Before me,

Suresh Kumar Allena
 30/12/23
 (Suresh Kumar Allena)
 Superintendent (AIU)

Pancha 1. *मनीष*
 30-12-23

Pancha 2. *अमोल*
 30-12-23

A.S. DESHMUKHE
 30/12/23
 (Amol Shivling Deshmukhe)

substance covered with Blue adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informs that the said three capsules containing gold paste wrapped in blue colour adhesive tape is weighing 899.930 Grams.

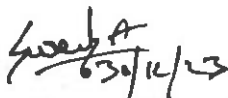
Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the said semi solid material into solid gold. The blue colour tap of the capsules is removed and brown coloured substance packed in transparent tape is obtained which is put into 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 835.990 Grams having purity 999.0 is derived from the 899.930 Grams of capsule containing gold paste and chemical mix.

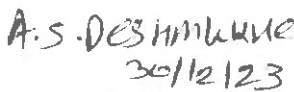
After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the Market Value of the said recovered gold bar having net weight of 835.990 Grams derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is Rs.54,57,343/- (Rupees Fifty Four Lac Fifty Seven Thousand Three Hundred and Forty Three Only) and Tariff Value is Rs.46,86,744/- (Rupees Forty Six Lac Eighty Six Thousand Seven Hundred and Forty Four only). The value of the gold bar has been calculated as per the Notification No.95/2023-Customs (N.T.) dated 29.12.2023 (Gold) and Notification No.93/2023-Customs (N.T.) dated 21.12.2023 (Exchange Rate).

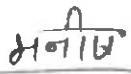
The details of the Valuation of the said gold bar is tabulated in below table:

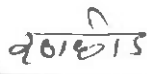
Sr. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	835.990	999.0 24Kt	5457343	4686744
	Total	1	835.990		5457343	4686744

Before me,


(Suresh Kumar Allena)
Superintendent (AIU)


(Amol Shivling Deshmukhe)

Pancha 1. 
20-12-23

Pancha 2. 
20-12-23

Then, the AIU officer places 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 is as follows :



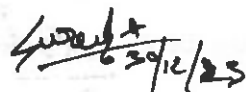
Now, as the proceedings of the extraction of gold at the workshop completes, we panchas, AIU officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bar at 1:30 PM on 30.12.2023.


On being asked by the AIU officer, in the presence of we, the panchas, the passenger viz. Shri Amol Shivling Deshamukhe produces the identity proof documents which are as under:-

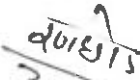
- i) Copy of Passport No.U2839174 issued at Pune on 25.01.2021 valid up to 24.01.2031.
- ii) Boarding pass of Thai Airways Flight No.TG343 from Bangkok to Ahmedabad dated 29.12.2023 having seat no.51J.

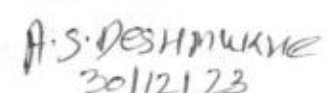
Now the AIU Officers show the passenger, Shri Amol Shivling Deshamukhe as well as us, the passenger manifest of Thai Airways Flight No.TG343, in which name of Shri Amol Shivling Deshamukhe is mentioned. We

Before me,


(Suresh Kumar Allena)
Superintendent (AIU)

Pancha 1. 
30-12-23

Pancha 2. 
30-12-23


30/12/23
(Amol Shivling Deshmukhe)

the panchas as well as the passenger 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 passenger, that the Gold bar of 24Kt. with purity 999.0 weighing 835.990 Grams derived from Semi Solid substance material consisting of Gold & Chemical Mix having the Market Value of Rs.54,57,343/- (Rupees Fifty Four Lac Fifty Seven Thousand Three Hundred and Forty Three Only) and Tariff Value is Rs.46,86,744/- (Rupees Forty Six Lac Eighty Six Thousand Seven Hundred and Forty Four only) recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a 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 Shri Amol Shivling Deshamukhe and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

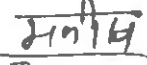
The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bar of 999.0 purity weighing 835.990 grams recovered from Shri Amol Shivling Deshamukhe in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal.

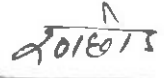
We, the above mentioned two panchas, the AIU officer as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger.

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

Before me,


(Suresh Kumar Allena)
Superintendent (AIU)

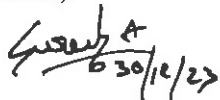
Pancha 1. 
20-12-23

Pancha 2. 
20-12-23

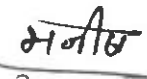
A S DESHMUKHE
20/12/23
(Amol Shivling Deshmukhe)

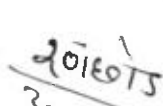
Nothing else is seized or taken over from the passenger – Shri Amol Shivling Deshamukhe except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers are hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the panchnama true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at 16:00 hrs on 30.12.2023.

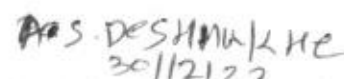
Before me,


30/12/23

(Suresh Kumar Allena)
Superintendent (AIU)

Pancha 1. 
30-12-23

Pancha 2. 
30-12-23


30/12/23
(Amol Shivling Deshmukhe)

SONI KARTIKEY VASANTRAI®

Registered Valuer For Gem. Jewellery

Dealer, Manufacturer, Exporter and Importer of Gold & Diamond Jewellery

Government Approved Valuer

Certified Diamond Grader

Certified Gem Stone Identifier

An ISO 9001 Certified Company

Reg. No. CAT-VIII/104/2003-2004
(Approved by Govt. of India)

ANNEXURE 'A'

Dated: 30/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Amol Shivling Deshamukhe** Passport No. **U2839174**, residing at, AT Post Ainwadi, Taluka Khanapur, Sangli, Maharashtra, India, travelling by Thai Airways, Flight No: TG 343 Arrived on: 30/12/2023 from Bangkok to Ahmedabad, AIU Customs Official Found Suspicious Three Transparent Capsules Covered with Blue Tape containing with some paste material having Weight **899.930 Grams**. from his possession.

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

As per my judgement, this 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 Dated: 30/12/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 30/12/2023.



Handwritten signature of SONY KARTIKEY VASANTRAI
30/12/23
(SONI KARTIKEY VASANTRAI)

P₁ — 20110
30-12-23

Handwritten signature of A.S. DESHAMUKHE
30/12/2023

P₂ — 20115
30-12-23



+91-98795-88309
+91-98795-88823



www.kvjewels.in



info@kvjewels.in



301, Golden Signature, Bh. Ratnam Complex,
C.G. Road Ahmedabad-380006

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM AMOL SHIVLING DESHAMUKHE AT SVPI AIRPORT, AHMEDABAD ON 30/12/2023.

Certificate No: 1061/2023-24

Dated: 30/12/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **835.990** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **899.930** (with Three Transparent Capsules Covered with Blue Tape) I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 95/2023- Customs (N.T.) dated 29.12.2023 (gold) and Notification No. 93/2023- Customs (N.T.) dated 21.7.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **65280** 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 @ **56062.20** 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	835.990	999.0 24Kt	5457343	4686744
	Total	1	835.990		5457343	4686744

Place: Ahmedabad

Date: 30/12/2023



He. Chhinnam, Vasna
30/12/23
(SONI KARTIKEY VASANTRAI)

P1 - *He. Chhinnam*
30-12-23

Qr: Certificate-No:1061/2023-24 Dated:30.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Amol Shivling Deshamukhe

A.S. Deshmukhe
30/12/2023

P2 - *He. Chhinnam*
30-12-23

Statement of Shri Amol Shivling Deshmukhe S/o Shri Shivling Shankar Deshmukhe, DOB: 12.02.1994, having Indian Passport No.U2839174, residing at Post Ainwadi, Taluka Khanapur, Sangli Pin: 415311, Maharashtra, Mobile No.+9561120500 recorded under Section 108 of the Customs Act, 1962 on 30.12.2023.

I, Shri Amol Shivling Deshmukhe S/o Shri Shivling Shankar Deshmukhe, DOB: 12.02.1994, having Indian Passport No.U2839174, residing at Post Ainwadi, Taluka Khanapur, Sangli Pin: 415311, Maharashtra, 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 30.12.2023 in response to the summons dated 30.12.2023 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?

Ans- My name, age and address stated above are true and correct. I am engaged in trading of cloths. I can understand Hindi and English very well.

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

Ans- There are 5 members in my family including my parents, me, one younger brother and one younger sister. My father is also working as an Electrician in Mumbai and we both are earning member of my family.

Q.3 What is educational qualification?


Ans- I studied upto Sts.10th.

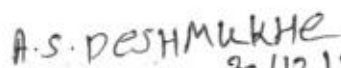
Q.4 What is your monthly income?

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

Q.5 Please produce the copy of Aadhar and PAN?

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


A.S. DESHMUKHE
30/12/2023
(Amol Shivling Deshmukhe)
Pax

Ans- I produce herewith the copy of Aadhar but copy of PAN is not available at present but I will submit the same at the earliest.

Q.6 Please explain regarding your overseas travels?

Ans- I state that I am engaged in plumbing work at Pune. During my visit of Bangkok last time in the month of November, 2023 as tourist I came in contact with a person at Bangkok namely Shri Girish Thakur who told me that he will provide a job in Indian restaurant in Thailand where a handsome salary will be paid to me and asked me to come again in the month of December, 2023. Accordingly I planned to visit Thailand that is Bangkok again and for this purpose I took flight of Air Asia Airlines from Ahmedabad and reached Bangkok on 27.12.2023. On reaching there at Bangkok I met Shri Girish Thakur for the job in the restaurant as per his commitment but he denied and told me that at present no work is available at Bangkok as excess person arrived here for the job. Thereafter, Shri Girish Thakur told me that you carry Gold capsule in rectum and deliver the same at Ahmedabad Airport to a person who will contact you there on your arrival and in lieu of this Rs.20,000/- will be paid to me. I state that as there in Bangkok I was moneyless and without job so I accepted his proposal of doing the things as per his wish. I state that Shri from Ahmedabad to Bangkok I booked flight ticket from my own money from an travel agent but for return journey from Bangkok to Ahmedabad Shri Girish Thakur has booked the ticket for flight. Accordingly I took flight from Bangkok to Ahmedabad in Flight No. TG 343 of Thai Airlines on 29.10.2023. I state that this is my first attempt of smuggling of Gold capsule in the form of Gold paste by way of concealment in rectum.

Q.7 Do you have the contact number of Shri Girish Thakur?

Ans:- The contact number of Shri Girish Thakur is 6291356407.


Q.8 How many times have you travelled earlier?

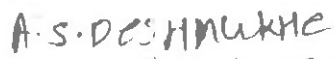
Ans:- I am not a regular and frequent flier. I state that before this trip I travelled Bangkok twice but not for smuggling purpose.

Q.9 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans:- Sir out of 3 visits only 1 time I travelled for abroad from Ahmedabad and also arrived Ahmedabad for once only.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


30/12/2023
(Amol Shivling Deshmukhe)
Pax

Q.10 Why you have opted Ahmedabad as only arrival point?

Ans:- I state that being cheaper flight fare I opted Ahmedabad as arrival point in case of my abroad travel.

Q.11 How do you book your ticket?

Ans:- As I already stated that I arranged travel ticket from Ahmedabad to Bankok on my own through travel agent and from Bankok to Ahmedabad the flight ticket was arranged by Shri Girish Thakur.

Q.12 Who makes the payment for the ticket and what is the source of the funds?

Ans:- I state that sometimes the payments for tickets are made by myself and sometimes by Shri Girish Thakur. I state that I am not the owner of the Gold paste in the form of capsule recovered from my possession as I am a poor man and I cannot afford such a big amount for purchase of Gold capsules for smuggling.

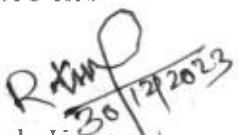
Q.13 Please peruse Panchnama dated 30.12.2023 drawn at SVP International Airport, Ahmedabad and offer your comments.

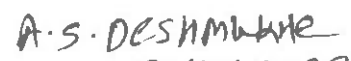
Ans- I have perused the said Panchnama Dated 30.12.2023 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi Language too. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on last pages of the Panchnama.

Q.14 The Gold capsule i.e. gold paste mixed with chemicals which has been recovered from your possession and recorded under Panchnama dated 30.12.2023, please state who has purchased the said Gold in the form of capsules and handed over the same to you?

Ans - Probably Shri Girish Thakur at Bankok had purchased the Gold paste in the form of Gold Capsules hence I do not have any purchase bill. I state that no purchase bill was handed over to me at Bankok by the owner of the Gold capsules Shri Girish Thakur.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


30/12/2023
(Amol Shivling Deshmukhe)
Pax

Q.15 How you have arranged funds for this purchase as you stated that your monthly income is only Rs.10,000/-?

Ans - I state that the Gold capsules were purchased by Shri Girish Thakur and I was not asked by anyone for fund as I am not the owner of the Gold capsules.

Q.16 Please give the details of the property owned by you and your family members.

Ans - I don't have any property anywhere in India.

Q.17 Please give the details of Bank Accounts in your name and in the name of your family members.


Ans - I do not have any bank account either in my name or in the name of my family members.

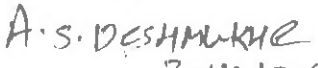
Q.18 Please explain in detail about your journey from Bangkok to Ahmedabad and the incidents took place on 30.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- I boarded the flight TG 343 of Thai Airlines from Bangkok to Ahmedabad on 29.12.2023. The AIU officers in presence of two independent Panchas and intercepted me while I was trying to cross the Green Channel of the SVPI Airport, Ahmedabad. The AIU officers explained me the purpose and informed me about my personal search and search of my baggages. Upon interception officers in presence of the Panchas asked me to declare any dutiable goods or foreign currency or any restricted goods but I denied declaring any such items required to be declared before Customs. Then I alongwith panchas and the AIU officers reached to AIU office. In presence of panchas the officers placed my baggages and the hand bag into the Baggage Screening Machine (BSM) for examination/checking but nothing objectionable noticed by the officers. But upon discreet questioning by the AIU officers I accepted the possession of 03 Gold capsules concealed in rectum. Thereafter, the officers allow me to go inside the toilet where I took out the 03 Gold Capsules and handed over the same to the officers in presence of the panchas.

Q.19 Please state specifically why you have not declared the Gold on arrival and opted for green channel?

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


30/12/2023
(Amol Shivling Deshmukhe)
Pax

Ans: -I state that in greed of earning quick money I opted this illegal smuggling of Gold by way of concealment in the rectum though I was fully aware that smuggling of gold without payment of Custom duty is an offence. I was in possession of the Gold paste in the form of Gold capsules concealed in rectum but I did not make any declarations in this regard to evade the Custom duty. I confirm the recovery of 835.990 grams, tariff value of Rs.46,86,744/-and Market value of Rs.54,57,343/- having purity 999.0/24 KT as narrated under the Panchnama dated 30.12.2023. I have opted for green channel so that I can smuggle the gold without paying custom duty.

Q.20 Please give the details about the delivery of the gold which was concealed in rectum and attempted to be smuggled.

Ans - I state that I was said that on my arrival at SVPI Airport, Ahmedabad a person will call me and I will have to deliver/hand over the Gold capsules which were concealed in rectum. On being asked I state that I was not given any mobile number or contact number for the purpose of delivery of the smuggled gold in the form of Gold capsule.

Q.21 Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence?

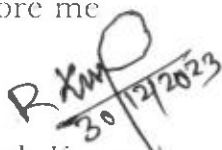
Ans: -Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence but not much in detail.

Q.22 Do you have any other dutiable/prohibited/restricted goods still in your possession and you wish to declare the same?


Ans: -No. I am not in possession of any other dutiable/prohibited/restricted goods which I is required to be declared before the Customs authority

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in 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


30/12/2023

(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


30/12/2023
(Amol Shivling Deshmukhe)
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/10-238/AIU/A/2023-24

Date: 30.12.2023

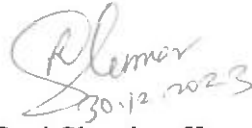
ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place two Gold bar weighing 835.990 grams of 24Kt, with purity 999.0 is having market value of Rs. 5457343/- (Rupees Fifty four Lakh Fifty Seven Thousand Three Hundred Forty three only) and Tariff Value Rs. 4686744/- (Rupees Forty Six Lakhs Eighty six thousand seven hundred forty four only) as on 30.12.2023 smuggled by Shri Amol Shivling Deshamukhe, 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 Shri Amol Shivling Deshamukhe, in form of gold in paste form total weighing of the gold bar 835.990 grams (24kt /999.0) derived/recovered from his rectum and the same was recovered during the course of Panchnama dated 30.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Amol Shivling Deshamukhe is being seized vide warehouse entry no. 5548/2023, dated 30.12.2023 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar (Extract from Gold in paste from concealed in pax 's rectum.)	01	835.990	24 Kt	Rs. 5457343/-	Rs. 4686744/-
	Total	01	835.990	24 Kt	Rs. 5457343/-	Rs. 4686744/-

Date : 30.12.2023
Place: SVPI Airport,Ahmedabad


(Ravi Shankar Kumar)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.