



**प्रधान आयुक्त का कार्यालय, सीमाशुल्क,अहमदाबाद**

" सीमा शुल्क 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](mailto:cus-ahmd-adj@gov.in)

**SHOW CAUSE NOTICE**

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

**Shri Mohammed Mubin Shaikh** (hereinafter referred to as the said "passenger/ Noticee"), arrived at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad, by Indigo Flight No. 6E 92 from Jeddah to Ahmedabad on 01.11.2023 at residential address as per passport is 3/1612-A Reshamwad, Salabatpura, Surat City, Gujarat-395003, holding Indian Passport No. S4231718. On the basis of specific input from DRI Zonal Unit Ahmedabad, the passenger was intercepted by the officers of DRI Ahmedabad and Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad. the passenger was guided from the Airplane by officers of DRI and the officers of Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad. The passenger was guided to the Immigration Hall where he gets his passport checked in. Thereafter, in the presence of the Panchas, the AIU Officers and officers of DRI guide the passenger to the Red Channel and asked the passenger whether he is carrying any dutiable goods or foreign currency or any restricted goods and whether he wishes to declare anything before Customs Authorities. In response, the passenger Shri Mohammed Mubin Shaikh submitted that he does not wish to declare anything and that he does not carry any dutiable/ objectionable goods. Thereafter, the Panchas, officers of DRI and the AIU officers along with Shri Mohammed Mubin Shaikh came near AIU office situated in the Arrival Hall of the T-2 Terminal, under Panchnama proceedings dated 01.11.2023 **(RUD – 01)** in presence of two independent Panchas for passenger's personal search and examination of his baggage. The AIU officers informed the passenger that they would be conducting his personal search and detailed

examination of his baggage (One Check-in baggage and One small Hand bag).

Now, the officers put/ place the baggage of the passenger into the Baggage Screening Machine (BSM) for examination/ checking in presence of the Panchas. On examination of hand baggage, the AIU officers notice unusual dark images indicating objectionable items, in the small hand bag. The officers put/ place the baggage (One Check-in baggage and one hand bag) of the passenger into the Baggage Screening Machine (BSM) and examine the baggage. However, the Panchas and officers did not notice any unusual images indicating nothing objectionable is present in the two baggage.

Thereafter, the officers, in presence of the Panchas, asked the passenger whether he has concealed any substance in his body, to which he replies in negative. After thorough interrogation by the officers, Shri Mohammed Mubin Shaikh accepted that he is hiding 03 capsules covered with white plastic tape inside his rectum and the capsules contain gold paste with chemical mix in semi solid form. The officers, then lead the passenger to the washroom located near belt No. 5 of Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad and the passenger come out of the washroom with 03 capsules wrapped in transparent tape.

2.1 The officers informed the Panchas that the capsule recovered from Shri Mohammed Mubin Shaikh contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and also to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. Accordingly, the officers, the Panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006 in Government vehicle. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said 03 capsule of semi solid substance comprising of gold

and chemical mix on his weighing scale and informed that it was weighing 723.230 grams (weight inclusive of transparent tape). The photograph of the same is as under :



2.2 Thereafter, the Government approved valuer, Shri Kartikey Vasantrai Soni started the process of converting the said semi solid substances concealed in the said capsules into solid gold. After completion of the procedure, Government Approved Valuer informed that 1 Gold bar weighing **645.00** grams having purity 999.0/24 Kt. is derived from the above mentioned 723.230 grams of 03 capsule containing gold paste and chemical mix.

The photograph of the extracted gold bar is as under:



Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold bar	1	723.230	645.00	999.0 24Kt.	40,53,825/-	34,92,069/-

After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 821/2023-24 dated 01.11.2023 (**RUD - 02**) certified that the gold bar is having purity 999.0/24kt and Market Value at **Rs.40,53,825/-** (Rupees Forty Lakhs Fifty-Three Thousand Eight hundred and Twenty-Five only) and tariff value at **Rs.34,92,069/-** (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only). The value of the gold bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate) recovered from the Shri Mohammed Mubin Shaikh.

2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 821/2023-24 dated 01.11.2023 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates. The following documents produced by the passenger Shri Mohammed Mubin Shaikh were withdrawn under the Panchnama dated 01.11.2023 :

- i) Boarding pass of Indigo, Flight number 6E 92 having seat no. 30C and sequence no. 0167 from Jeddah to Ahmedabad dated 01.11.2023.
- ii) Copy of Passport No. S4231718 issued at Surat on 26.09.2018 valid up to 25.09.2028.

3. Accordingly, gold bar having purity 999.0/24 Kt. weighing 645.00 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Mohammed Mubin Shaikh was seized vide Panchnama dated 01.11.2023 , under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Custom duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

4. A statement of Shri Mohammed Mubin Shaikh was recorded on 01.11.2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he inter alia stated that -

- (i) He told this is first visit i.e. Jeddah and before this trip he never engaged in the activity of smuggling of any item including Gold. he departed from Ahmedabad for Jeddah on 12.10.2023 from Ahmedabad Airport and returned back from Jeddah to Ahmedabad on 31.10.2023;
- (ii) He decided to buy some gold paste to smuggle into India in temptation of earning of quick money. For this he took loan from his friend Imtiaz bhai of Jedda with promise to refund the loan on return to Saudi Arabia after selling this Gold in India.
- (iii) He took flight from Jedda to Ahmedabad in Flight No. 6E 092 of Indigo Airlines on 31.10.2023. For flight ticket booking, he contacted travel agent who booked his travel ticket for Jedda and return.
- (iv) He had been present during the entire course of the Panchnama dated 01.11.2023 and he confirmed the events narrated in the said Panchnama drawn on 01.11.2023 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) He is aware that smuggling of gold without payment of Custom duty is an offence; he is well aware of the gold concealed in 03 capsule containing gold and chemical mix in semi-solid form in his rectum but he did not make any declarations in this regard with an intention to smuggle the same without payment of Custom duty.

5. The above said gold bar weighing 645.00 grams recovered from Shri Mohammed Mubin Shaikh, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 645.00 grams is attempted to be smuggled by Shri Mohammed Mubin Shaikh, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 645.00 grams derived from the above said semi solid gold paste with chemical mix weighing 723.230 grams along with its packing material used to conceal the semi solid gold paste in 03 capsules, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 01.11.2023 (**RUD - 04**).

## 6. **RELEVANT LEGAL PROVISIONS:**

### **A. THE CUSTOMS ACT, 1962:**

**I) Section 2 - Definitions.**—*In this Act, unless the context otherwise requires,—*

(22) "goods" includes—

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and
- (d) any other kind of movable property;

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

**II) Section 11A – Definitions** -*In this Chapter, unless the context otherwise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

**III) "Section 77 – Declaration by owner of baggage.**— *The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."*

**IV) "Section 110 – Seizure of goods, documents and things.**— (1) *If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"*

**V) "Section 111 – Confiscation of improperly imported goods, etc.**—*The following goods brought from a place outside India shall be liable to confiscation:-*

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the

*permission of the proper officer or contrary to the terms of such permission;*

- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"*

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

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

**VII) Section 119 in the Customs Act, 1962 :**

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

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

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

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

**III) "Section 11(1) -** *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."*

**C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:**

**I) Regulation 3 (as amended) -** *All passengers who come*

*to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

**Contravention and violation of law:**

7. It therefore appears that:
  - (a) The passenger Shri Mohammed Mubin Shaikh had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 645.00 grams having purity 999.0/24kt, Market Value at Rs.40,53,825/- (Rupees Forty Lakh Fifty Three Thousand Eight hundred and Twenty Five only) and tariff value at Rs.34,92,069/- (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only). The said semi solid gold paste was concealed in 03 capsules covered with white transparent tape containing gold and chemical mix in semi-solid paste form and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 645.00 grams of purity 999.0/24 Kt. by Shri Mohammed Mubin Shaikh by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.
  - (b) By not declaring the value, quantity and description of the goods imported by 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 Mohammed Mubin Shaikh, found concealed in 03 capsules containing gold and chemical mix in semi-solid paste form without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (d) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) Shri Mohammed Mubin Shaikh 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.
- (f) As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing 645.00grams having purity 999.0/24kt, Market Value at Rs.40,53,825/- (Rupees Forty Lakh Fifty Three Thousand Eight hundred and Twenty Five only) and tariff value at Rs.34,92,069/- (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only) derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum, without declaring it to the Customs, is not smuggled goods, is upon the passenger Mohammed Mubin Shaikh.

8. Now, therefore, **Shri Mohammed Mubin Shaikh**, residing at residential address as per passport is 3/1612-A Reshamwad, Salabatpura, Surat City, Gujarat-395003., holding Indian Passport No. S4231718, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2<sup>nd</sup> Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **645.00** grams having purity 999.0/24kt, Market Value at **Rs.40,53,825/-** (Rupees Forty Lakh Fifty-Three Thousand Eight hundred and twenty-five only) and tariff value at **Rs.34,92,069/-** (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only) derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum by the passenger and placed under seizure under Panchnama proceedings dated 01.11.2023 and Seizure Memo Order dated 01.11.2023, 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) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

8. Shri Mohammed Mubin Shaikh 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.

9. Shri Mohammed Mubin Shaikh 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.

10. 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.

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

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

  
**(Vishal Malani)**  
 Additional Commissioner  
 Customs, Ahmedabad.

DIN: 20240271MN0000333B0B

F. No. VIII/10-191/SVPIA-D/O&A/HQ/2023-24

Date: 05.02.2024

BY SPEED POST

To,

**Shri Mohammed Mubin Shaikh,**  
 3/1612-A Reshamwad, Salabatpura,  
 Surat City, Gujarat-395003.

Copy to:

- (i) The Deputy Commissioner of Customs (AIU), SVPI Airport, 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'**

List of documents relied upon in the show cause notice issued to Shri Mohammed Mubin Shaikh.

Sr. No	Document	Remarks
1	Panchnama drawn on 01.11.2023 at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate No.821/2023-24 dated 01.11.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 01.11.2023 of Shri Mohammed Mubin Shaikh	Copy enclosed
4.	Seizure memo Order dated 01.11.2023 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 645.00 grams along with its packing material.	Copy enclosed

**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,  
TERMINAL-2, AHMEDABAD DATED 01/11/2023**


Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Poonam Tilani	H/405 Krish Gold New Inida Colony Nikol Naroda Ahmedabad	25	Service
2	Shreyash Bari	F18 Nadni Park Nr Nobel School Krishna Nagar Ahmedabad	25	Service

On being called upon by a person, who introduces himself as Shri B N Doria, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 08:30 AM of 01.11.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri B N Doria, Superintendent introduces us to other officer namely Shri Kalyan Prasad, Superintendent, SVPI(AIU), Shri Ajay Bhardwaj & Shri Rakesh Ranjan, both Intelligence Officers, Directorate of Revenue Intelligence, Ahmedabad and Shri Verghese Rappai & Shri Anil Vyas, Senior Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers namely (1) Shri Mohammad Vasim having Passport No. M4455862 (2) Shri Mohammed Mubin Shaikh having Passport No. S4231718.

Shri B N Doria, Superintendent informs us that they have input that above said 02 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. Also they need to guide the passengers from the airplane to ensure that the goods are not handed over to someone else. The passengers would be arriving by flight No. 6E 92 of Indigo Airlines which will be landing at approximately 09:00 AM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Accordingly, in the presence of we the panchas, the AIU officers reached the Airplane which has carried the flight no. 6E 92 of Indigo Airlines from Jeddah to Ahmedabad. The officers then check the passport of all the

Before me

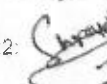
 01/11/23

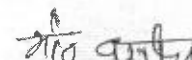
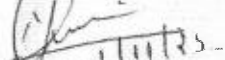
(B N Doria)  
Inspector of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No.1:

 01/11/23

Panch No.2:

 01/11/23

   
Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)

passengers deplaning from the flight. They find the passengers namely (1) Shri Mohammad Vasim having Passport No. M4455862 (2) Shri Mohammed Mubin Shaikh having Passport No. S4231718 and inform them that they will guide them from the airplane.

The passengers are guided to the Immigration Hall where they get their passport checked in. Thereafter, in the presence of we the panchas, the AIU Officers guide the passengers to the Red Channel and asked the passenger whether they are carrying any dutiable goods or foreign currency or any restricted goods and whether they wish to declare anything before Customs Authorities. In response the passengers submitted that they do not wish to declare anything and that they do not carry any dutiable/objectionable goods. Thereafter, we the panchas and the AIU officers along with all aforesaid passengers came near AIU office situated in the arrival hall of the T-2 Terminal where we found three other persons are already present there who introduce themselves as Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Superintendent, and Shri Ajay, Inspector, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad. In presence of we the panchas the passengers inform that they have travelled from Jeddah to Ahmedabad on 01.11.2023 by Indigo Flight No. 6E 92. We, the Panchas observe that the said passengers have hand bags in their hands and the luggage in the form of coloured trolley bags.

Again in the presence of we the panchas, the AIU Officers ask all the passengers, if they have anything dutiable or restricted items declarable before the Customs to declare to Customs, in reply they deny.

Thereafter, the AIU officers in presence of we the panchas started personal search and examination of the passengers one by one.

The passengers, Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh are asked by the officers whether they wish to be searched before a Gazetted officer or Magistrate for which they agree to being searched by a Gazetted officer. Before conducting the search the AIU officers offer their personal search to which Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh and say that it is not necessary and they have full faith in the officers.

Before me



(B N Doria)

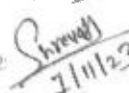
Inspector of Customs)

Customs SVPI Airport, Ahmedabad

Panch No 1

  
21/11/23

Panch No 2

  
21/11/23

  
Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)

Further, the passengers one by one are asked to pass through the Door Frame Metal Detector placed in the hall in front of Belt No. 1 near Green channel in the arrival hall of Terminal-2, SVPI Airport and their checked in and hand bags are scanned through the X-Ray Baggage Inspection machine, but nothing objectionable is observed.

Thereafter, the Customs officer interrogate the passengers, Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh and again ask them if they are carrying any dutiable goods with them, on sustained interrogation, the said passengers confess that they are carrying high valued dutiable goods hidden inside their body.

Shri Mohammad Vasim states that he is carrying 01 big size capsule in semi-solid state in his rectum covered with transparent tape. Thereafter, the passenger has taken out the capsule from his body in bathroom and bring the same to the officers, in the presence of we, the panchas.

Similarly, Shri Mohammed Mubin Shaikh states that he is carrying 03 big size capsules in semi-solid state in his rectum covered with transparent tape. Thereafter, the passenger has taken out all 03 big size capsules from his body in bathroom and bring the same to the officers, in the presence of we, the panchas.

Thereafter, the officer calls the Government Approved Valuer and informs him that 04(01+03) gold capsules covered with transparent tapes have been detected from 02 passengers and the passengers have informed that it is gold in the form of solid or solid paste material 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 (AIU) officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such solid or semisolid paste material form by melting it and also informs the address of his workshop.

Thereafter, at around 11:20 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 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006.

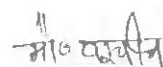
Before me



(B N Doria)  
Inspector of Customs)  
Customs, SVPI Airport, Ahmedabad

Panch No. 1:

Panch No. 2:



Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)

On reaching the above referred premises, the AIU officer introduces the panchas as well as both passengers to one person named Mr. Kartikey Vasantrai Soni, Government Approved Valuer. Thereafter, Shri Mr. Kartikey Vasantrai Soni weigh the said semi solid/paste/dust substances in capsule forms recovered from both the passengers on his weighing scale one by one. After weighing one capsule recovered from Shri Mohammad Vasim, Mr. Kartikey Vasantrai Soni informs that the gross weight of said semisolid like substances (01 capsule) is 180.460 grams. Thereafter, he leads us to the furnace, inside his workshop. Here, Mr. Kartikey Vasantrai Soni starts the process of converting the said paste like substances into solid gold by putting the 01 capsule fully into the furnace and upon heating the said semi solid substance, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 155.910 Grams having purity 999.0/24kt is derived from the 180.460 Grams of semisolid paste substance consisting of Gold paste and chemical mix.

After testing the said yellow coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the said recovered gold bar having net weighing 155.910 Grams derived from semisolid/paste/dust substances/material consisting of Gold. The gold bar is having purity 999.0/24kt and Market Value at Rs. 9,79,894/- (Rupees Nine Lakhs Seventy Nine Thousand and Eight Hundred and Ninety Four only) and tariff value at Rs. 8,44,106/- (Rupees Eight Lakhs Forty Four Thousand One Hundred and Six only). The value of the gold bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate).

Then, the AIU officer placed the recovered gold bar derived from 01 capsule on a table and photograph of it which is as follows:-

Before me




(B N Doria)  
Inspector of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No 1

  
31/11/23

Panch No 2

  
31/11/23

  
Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)



Sl. No.	Details of Items	PCS	Gross Weight in Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold bar	1	180.460	155.910	999.0 24Kt.	9,79,894/-	8,44,106/-
	Total	1	180.460	155.910	999.0 24Kt.	9,79,894/-	8,44,106/-

Similarly, after weighing 03 capsules recovered from Shri Muhammad Mubin Shaikh, Mr. Kartikey Vasantrai Soni informs that the gross weight of said semisolid like substances (03 capsules) is 723.230 grams. Thereafter, he leads us to the furnace, inside his workshop. Here, Mr. Kartikey Vasantrai Soni starts the process of converting the said paste like substances into solid gold by putting the 03 capsules fully into the furnace and upon heating the said semi solid substances, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 645.00 Grams having purity 999.0/24kt is derived from the 723.230 Grams of semisolid paste substance consisting of Gold paste and chemical mix.

After testing the said yellow coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the said recovered gold bar having net weighing 645.00 Grams derived from semisolid/paste/dust substances/material consisting of Gold. The gold bar is having purity 999.0/24kt and Market Value at Rs. 40,53,825/- (Rupees Forty Lakh Fifty

Before me

*(Signature)*  
01/11/23

(B N Doria)  
Inspector of Customs)  
Customs, SVPI Airport, Ahmedabad

Panch No. 1:

*(Signature)*  
21/11/23

Panch No. 2:

*(Signature)*  
21/11/23

*(Signature)*  
Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)



Three Thousand Eight hundred and Twenty Five only) and tariff value at Rs. 34,92,069/- (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only). The value of the gold bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate).

Then, the AIU officer placed the recovered gold bar derived from yellow semisolid substance material consisting of Gold on a table and photograph of it which is as follows:-



The details of gold given below:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold bar	1	723.230	645.00	999.0 24Kt.	40,53,825/-	34,92,069/-
	Total	1	723.230	645.00	999.0 24Kt.	40,53,825/-	34,92,069/-

After the proceedings of the extraction of gold at the workshop, we panchas, customs (AIU) officers and the passengers come back to the Airport in government vehicle along with the extracted gold bar at 13:30 hrs on 01.11.2023.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passenger, it is found that Shri Mohammad Vasim is aged 30 years (DOB 20/02/1993) and having address as Ho No 30, Chak no 22 Mohalla Bhabbalpuri, Post and Tehsil Tanda, Rampur, Uttar Pradesh-244925.

Before me

*(Signature)*  
01/11/23

(B N Doria)  
Inspector of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No. 1

*(Signature)*  
21/11/23

Panch No. 2

*(Signature)*  
21/11/23

*(Signature)*

*(Signature)*  
21/11/23

Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)

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

- i) Boarding pass of Indigo, Flight number 6E 92 having seat no. 11C and sequence no. 0142 from Jeddah to Ahmedabad dated 01.11.2023.
- ii) Copy of Passport No. M4455862 issued at Bareilly on 15.12.2014 valid up to 14.12.2024.

Further, on scrutiny of the documents of the other passenger, it is found that Mr. Mohammed Mubin Shaikh is aged 49 years (DOB 25/03/1974) and having address as 3/1612-A Reshamwad, Salabatpura, Surat City, Gujarat-395003.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Mr. Mohammed Mubin Shaikh produces the identity proof documents which are as under:-

- i) Boarding pass of Indigo, Flight number 6E 92 having seat no. 30C and sequence no. 0167 from Jeddah to Ahmedabad dated 01.11.2023.
- ii) Copy of Passport No. S4231718 issued at Surat on 26.09.2018 valid up to 25.09.2028.

We the panchas as well as the passengers put our dated signatures on copies of all the above mentioned travelling 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 both the passengers, that the recovered Gold bar of weighing 155.910 Grams derived from semisolid substance Material is Consisting of Gold. The gold bar is having purity 999.0/24kt and Market Value at Rs. 9,79,894/- (Rupees Nine Lakhs Seventy Nine Thousand and Eight Hundred and Ninety Four only) and tariff value at Rs. 8,44,106/- (Rupees Eight Lakhs Forty Four Thousand One Hundred and Six only). The value of the gold bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate) recovered from the Shri Mohammad Vasim and the recovered Gold bar of weighing 645.00 Grams derived from semisolid substance Material is Consisting of Gold is having purity 999.0/24kt and Market Value at Rs. 40,53,825/- (Rupees Forty Lakh Fifty Three Thousand Eight hundred and Twenty Five only) and tariff value at Rs. 34,92,069/- (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only). The value of the gold bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate) recovered from the Shri Mohammed Mubin Shaikh are attempted to be

Before me

  
21/11/23

(B N Doria)

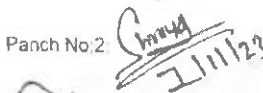
Inspector of Customs)

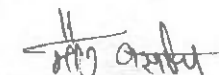
Customs, SVPI Airport, Ahmedabad

Panch No. 1:

  
21/11/23

Panch No. 2

  
21/11/23

  
11/11/23

Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)

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 bars are being attempted to be smuggled by Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh and are liable for confiscation as per the provisions of Customs Act, 1962; hence, they are being placed under seizure.


The officer, then, in presence of we the panchas and in the presence of the said passengers i.e. Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh, places the said gold bars of 999.0/24kt purity weighing 155.910 grams and 645.00 grams belonging to Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh respectively in two different transparent plastic boxes and the same are sealed with the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passengers have put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic boxes containing gold bars and packing material are handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5267 and Warehouse Entry No. 5268 dated 01.11.2023.

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 Custom Officer and the passengers.

Nothing else is seized or taken over from the passengers - Shri Mohammad Vasim and Shri Mohammed Mubin Shaikh accept to 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 is 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 that the panchnama is 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 dated signature on it as a token of truth and correctness. The Panchnama concluded in a peaceful manner at 16:00 Hrs on 01.11.2023.

Before me

 01/11/23

(B N Doria)

Inspector of Customs)

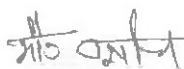
Customs, SVPI Airport, Ahmedabad

Panch No. 1:

 01/11/23

Panch No. 2:

 01/11/23





Mr. Mohammad Vasim and Mr. Mohammed Mubin Shaikh)



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/10-172/AIU/D/2023-24

Date: 01.11.2023

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 gold bar weighing 645.00 Grams having purity 999.0/24Krt, totally valued at Market Value at Rs. 40,53,825/- (Rupees Forty Lakh Fifty Three Thousand Eight hundred and Twenty Five only) and tariff value at Rs. 34,92,069/- (Rupees Thirty Four Lakhs Ninety Two Thousand and Sixty Nine only) as on 01.11.2023 smuggled by Mr. Mohammed Mubin Shaikh 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 Mr. Mohammed Mubin Shaikh in form of gold bar weighing 645.00 grams derived/recovered from semi solid Gold form by way of concealment in his rectum by the passenger and same were recovered during the course of Panchnama dated 01.11.2023 drawn at SVPI Airport, Ahmedabad.

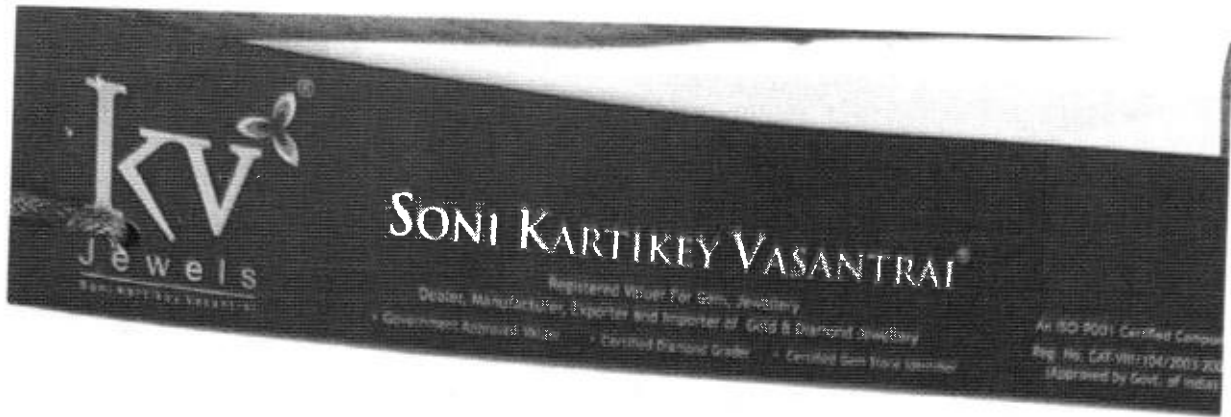
2. The gold which was recovered from Mr. Mohammed Mubin Shaikh is being seized as under:

Sr. No.	Item particulars	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	24kt. Gold Bar 999.0 purity	645.00	40,53,825/-	34,92,069/-
	TOTAL	645.00	40,53,825/-	34,92,069/-

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the gold bar recovered from Mr. Mohammed Mubin Shaikh under seizure on reasonable belief that the same were used for concealment of above mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 01.11.2023  
Place: SVPI Airport, Ahmedabad

  
( B N Doria )  
Superintendent  
Customs(AIU)  
SVPI Air Port Ahmedabad.



# ANNEXURE 'B'

**VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MOHAMMED MUBIN SHAIKH AT SVPI AIRPORT, AHMEDABAD ON 01/11/2023.**

Certificate No: 821/2023-24

Dated: 01/11/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **645.000** Grams derived from semi solid substance consisting of Gold & Chemical mix having Gross weight is **723.230** (with Three Capsules Covered with White Rubber) 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. 79/2023- Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023- Customs (N.T.) dated 19.10.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **62850** 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 @ **54140.60** 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	645.000	999.0 24Kt	4053825	3492069
	<b>Total</b>	<b>1</b>	<b>645.000</b>		<b>4053825</b>	<b>3492069</b>

Place: Ahmedabad

Date: 01/11/2023

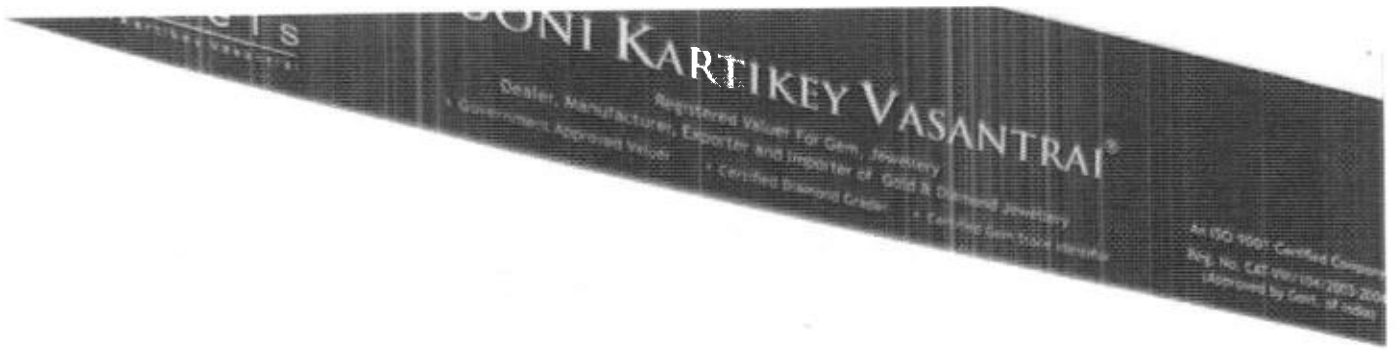


*Kartikey Vasantrai*  
01/11/23  
(SONI KARTIKEY VASANTRAI)

Qr. Certificate-No:821-2023-24 Dated:01.11.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mohammed Mubin Shaikh

*[Signature]*  
11/11/23

P1 - *[Signature]* 11/11/23  
P2 - *[Signature]* 11/11/23



**ANNEXURE 'A'**

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance  
To, The Deputy Commissioner (AIU) SVPI Customs Ahmedabad,

Dated: 01/11/2023

It was informed that the Passenger **Mohammed Mubin Shaikh** Passport No. **S4231718**, residing at, **3/1612-A, Reshamwad, Salabatpura, Surat City, Gujarat, India**, travelling by Indigo, Flight No: **6E 92** Arrived on: **01/11/2023** from Jeddah to Ahmedabad, Customs Official Found Suspicious Three Capsules Covered with White Rubber containing some paste material from his possession having Weight **723.230 Grams**

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: 01/11/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 01/11/2023.



*K. Soni*  
01/11/23  
(SONI KARTIKEY VASANTRAI)

P<sub>1</sub> - *Poonam*  
11/11/23

P<sub>2</sub> - *Shruti*  
21/11/23

*P. K.*  
11/11/23

Statement of Shri Mohammad Mubin S/o Shri Ismailbhai Shaikh, DOB: 25.03.1974, residing at 3/1612-A, Reshamwad, Salabatpura, Surat-395003 Mobile No.+9173377078 recorded under Section 108 of the Customs Act, 1962 on 01.11.2023.

1. Shri Mohammad Mubin S/o Shri Ismailbhai Shaikh, DOB: 25.03.1974, residing at 3/1612-A, Reshamwad, Salabatpura, Surat-395003, 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 01.11.2023 in response to the summons dated 01.11.2023 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 doing the business of purchase and sell of dead stock/stock lot of readymade garments. I can read, write and understand Hindi, Gujarati & English language.

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

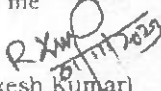
Ans- There are 02 members in my family. My family comprises of my and my daughter only.


Q.3 What is your monthly income?

Ans- My monthly income is Rs.12,000/- approx.

Q.4 Please explain regarding your overseas travels?

Ans- I state that this is my first abroad visit i.e. Jedda and before this trip I never engaged in the activity of smuggling of any item including Gold. I departed from Ahmedabad for Jedda on 12.10.2023 from Ahmedabad Airport and returned back from Jedda to Ahmedabad on Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

  
(Mohammad Mubin)  
Pax

31.10.2023. Prior to this trip I was never engaged in smuggling of Gold. This time I decided to buy some gold paste to smuggle into India in temptation of earning of quick money. For this I took loan from my friend Intiaz bhai of Jedda with promise to refund the loan on my return to Saudi Arabia after selling this Gold in India. Accordingly I took flight from Jedda to Ahmedabad in Flight No. 6E 092 of Indigo Airlines on 31.10.2023. For flight ticket booking I contacted travel agent who booked my travel ticket for Jedda and return. I state that I have made payments to the travel agent. I state that this is my first attempt of smuggling of Gold in the form of Gold paste by way of concealment in body i.e. rectum.

Q.5 How many times have you travelled earlier?

Ans:- This is my first visit to abroad and I am not a frequent flier.

Q.6 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans:- This is my first trip of abroad. I departed from Ahmedabad and arrived at Ahmedabad too.

Q.7 How do you book your ticket?

Ans:- I state that I arranged travel ticket on my own through travel agent and I have made the payment to the travel agent.


Q.8 Who makes the payment for the ticket and what is the source of the funds?

Ans:- I state that the payments for tickets are made by myself only.

Q.9 Please peruse Panchnama dated 01.11.2023 drawn at SVP International Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama Dated 01.11.2023 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. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on last page of the panchnama.

Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

  
(Mohammad Mubin)  
Pax



Q.10 The Gold capsule and the gold paste which has been recovered from your possession and recorded under panchnama dated 01.11.2023, please state who has purchased the said Gold in the form of capsule and handed over the same to you?

Ans - I have purchased the Gold capsule and the gold paste from Jedda but I do not have any purchase bill.

Q.11 How you have arranged funds for this purchase as you stated that your monthly income is very low i.e. only Rs.12000/-?

Ans - I state that for purchase of the Gold capsule/Gold paste I took loan from my friend at Jedda. I state that the loan taken by me is refundable to the party without any interest but after sell of this in India.

Q.12 As you stated that you have taken interest free loan from your friend circle, please explain in detail about the repayment of the said loan amount.

Ans - I already stated after selling the smuggled gold in the open market in India I will refund the loan amount to my friend and will retain rest amount as profit.

Q.13 Please give the details of the property owned by you and your family members.

Ans - I do not have any property in India.


Q.14 Please give the details of Bank Accounts in your name and in the name of your family members.

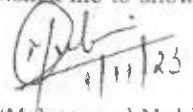
Ans - I have only one bank account in my name in AU Small Bank but right now I can not provide the account details as either in my name or in the name of my family members.

Q.15 Please explain in detail about your journey from Jedda to Ahmedabad and the incidents took place on 31.10.2023 at the time of arrival at Ahmedabad Airport?

Ans:- I boarded the flight 6E092 of Indigo Airlines from Jedda to Ahmedabad on 31.10.2023. The AIU officers and two reached to the Airplane the flight No. 6E 092 of Indigo airlines from Jedda to Ahmedabad and asked me to show the passport. The AIU officers explained me the purpose and informed me about my personal search and search of my baggages. On reaching in Immigration Hall, officers asked me to show the

Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

  
(Mohammad Mubin)  
Pax

passport to the immigration officer for checking and immigration formalities. Thereafter, in the presence of the panchas, the AIU Officers near Red Channel asked me regarding declaration of any dutiable goods or foreign currency or any restricted goods which I was carrying but I denied for any such declaration. Then I alongwith panchas and the AIU officers reached to AIU office by crossing green channel. 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 questioning I accepted the possession of 03 Gold capsules concealed in rectum. Thereafter, the officer 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.16 Please state specifically why you have not declared the Gold on arrival and opted for green channel?


Ans: -I state that in greed of earning quick money I opted this illegal smuggling of Gold by way of concealment in my body i.e. in 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 & Chemical mix concealed in rectum but I did not make any declarations in this regard to evade the Custom duty. I confirm the recovery of 645.00 grams, tariff value of Rs.34,92,069/-and Market value of Rs.40,53,825/- having purity 999.0/24 KT as narrated under the Panchnama dated 01.11.2023. I have opted for green channel so that I can smuggle the gold without paying custom duty.


Q.17 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.

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

Before me

  
(Rakesh Kumar)  
Superintendent (AIU)  
Customs, Ahmedabad

  
(Mohammad Mubin)  
Pax