



## प्रधान आयुक्तका कार्यालय, सीमा शुल्क, 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)**

**Ms. Afreen Javed Ali Khan** (hereinafter referred to as the said "passenger/Noticee"), residing at RL No 201/A, Chandnagar Complex Near Papaji School, Mumbai, Thane, Maharashtra-400612, India holding an Indian Passport Number No. T1293366, aged 33 years, arrived from Dubai to Ahmedabad on 19.08.2023 by Emirates Flight No. EK-538 (Seat No: 23C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling and suspicious movement, the above said passenger, arrived by Flight No. EK-538 from Dubai to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad was intercepted by the Officers of Air Intelligence Unit (AIU), Customs, SVPI Airport, Ahmedabad under Panchnama proceedings dated 19.08.2023 (**RUD-01**) in presence of two independent witnesses. On being asked about her identity by the AIU Officers, the passenger informed that she travelled by Emirates Flight No. EK-538 and arrived at Ahmedabad on 19.08.2023 from Dubai and shown her Boarding Pass bearing Seat No. 23C. The luggage/ baggage carried by the above said passenger is as detailed below :

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Seat No. as mentioned in Boarding Pass	Details of baggage
1	Ms. Afreen Javed AliKhan	T1293366	23C	(1) Small black Handbag, (2) Black Colour Hand Bag (medium size), & (3) Brown Colour Trolley Bag.

2. The AIU officer asked the passenger whether she is carrying any contraband goods in person or in baggage to which she denied. The AIU officers informed the passenger that, they would be conducting her

personal search and detailed examination of her baggage. The AIU officers offered their personal search to the passenger, but the passenger denied the same politely. Then AIU officer asked the passenger whether she wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted Officer) of Customs, in reply to which the passenger gave her consent to be searched in presence of the Superintendent of Customs. The AIU officers again asked the above said passenger whether she has anything dutiable to declare to the Customs authorities, to which the said passenger had denied again. The AIU officers asked the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from her body/clothes. The passenger readily removed all the metallic objects such as mobile, watch etc. and keeps it in a plastic tray and passes through the DFMD in presence of the panchas and the Officers, but no beep sound was heard from the DFMD Machine. Further, on scanning of the baggage of the passenger in X-ray Bag Scanning Machine, placed opposite belt no. 4 at the arrival hall of Terminal-2, SVPIA, Ahmedabad the Officers found some suspicious image in the checked-in baggage of the passenger.

**2.1** The AIU Officers thoroughly checked all items of the baggage of the passenger and again asked the passenger, if she had anything dutiable which is required to be declared to the Customs to which the said passenger once again denied. Thereafter, the AIU officers informed the panchas that they have doubt that the said passenger had carried some high value dutiable goods, concealed inside the trolley bag. Hence, after the continuous and meticulous scanning of suspicious trolley bag, the AIU officers found some suspicious articles which are hidden inside the trolley bag. Details are as follows:

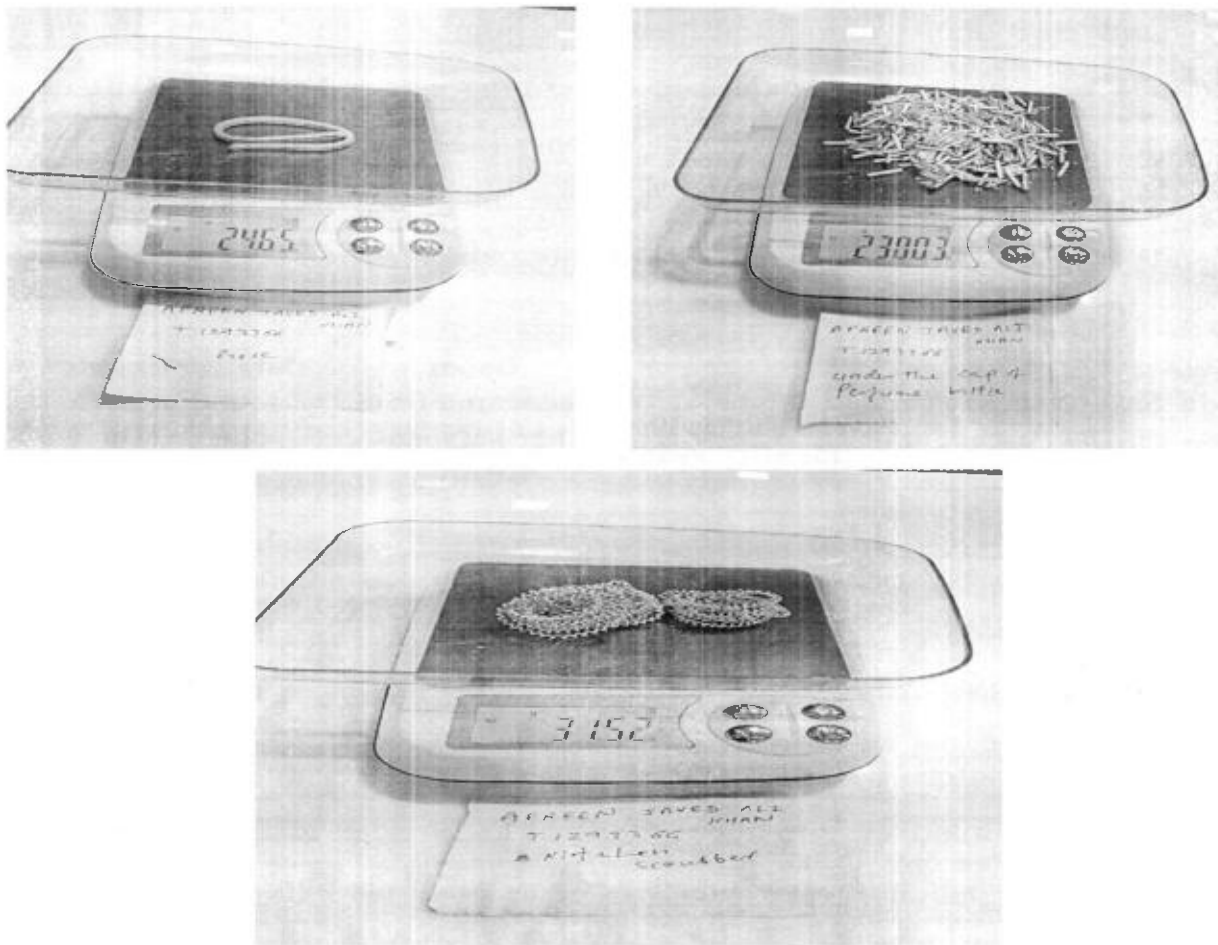
01. One ladies' hand bag having suspicious x-ray scanning image in the handle of bag,
02. Three perfume bottles having suspicious x-ray scanning images inside the cap of bottles,
03. Three kitchen scrubbers having suspicious x-ray scanning image.

**2.2** The Officers of AIU, in presence of panchas, checked the suspicious article as mentioned above and the Officers of AIU and panchas found that there was a gold rod hidden inside the handle of the hand bag and also found that there were number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers. The details of the goods recovered from the passenger baggage are mentioned in the table below; against her name:-

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Goods recovered from her personal frisking	Details of goods found in her checked-in baggage
1	Ms. Afreen Javed Ali Khan	T1293366	Nil	1. Gold rod. 2. Number of small pieces of gold rods. 3. Three spring wires of gold.

**2.3** Thereafter, the AIU Officer called the Government Approved Valuer and informed him about the Gold Rod hidden inside the handle of the hand bag, number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden in kitchen scrubbers which were recovered from the passenger and requested him 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 the above said articles mentioned in the table has to be converted into gold bar by melting it and also informed the address of his workshop. Then, the Officers, the panchas along with the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006, the AIU Officers introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer and weighed all the gold articles. Here, after weighing one gold rod, small pieces of gold rods and three spring gold wires, Shri Kartikey Vasantrai Soni informed the AIU Officers that the gold items recovered from Ms. Afreen Javed Ali Khan, the weighment of the all the above said Gold Articles is 286.200 grams.

**2.4** The AIU officers took separate photographs of each gold item which is recovered from the passenger. The images of the same are mentioned as under:



**2.5** Thereafter, Shri Kartikey Vasantrai Soni, the Govt. Approved Valuer, leaded the Officers of AIU, Panchas and the Passenger to the furnace, which is nearby in his premise. Then, Shri Kartikey Vasantrai Soni started the process of converting the one gold bar, small pieces of gold rods and three spring gold wires recovered from Ms. Afreen Javed Ali Khan. The gold items were put into the furnace separately and upon heating the said gold wires, it turned into liquid material. The said substance in liquid state taken out of furnace, and poured into a mould and after cooling for some time, it become golden coloured solid metal in form of one gold bar. After completion of the procedure, Government Approved Valuer took the weight of the said golden coloured one gold bar which is derived from gold items, in presence of the Officers, Panchas and the passenger. The gross weight and net weight of gold bar found as under:

Sr. No.	Passenger Name	Gross weight (concealed items)	Net Weight (Gold Bar)
1	Ms. Afreen Javed Ali Khan	286.200 gms	278.130 gms

3. On the basis of the above, the Government Approved Valuer, in presence of the Officers, panchas, and the passenger started testing and valuation of the said gold bar. After testing and valuation, the Govt. Approved Valuer confirmed that the gold bar is made up of 24 Kt. having purity 999.0. Then, the Government Approved Valuer calculated the value of the gold bar as per the Notification No. 60/2023-Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 61/2023-Customs (N.T.) dated 18.08.2023 (exchange rate) and submitted Valuation Report to the AIU Officers and the panchas and the said passenger put their dated signature on the said valuation report Certificate No.392/2023-24 dated 19.08.2023 (**RUD-02**).

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

Table-A

Sl. No.	Name of the Passenger	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Ms. Afreen Javed Ali Khan	Gold Bar	1	278.130	24 Kt	16,75,733/-	14,39,776/-

3.2 The AIU officer took the photograph of the said gold bar which is as under:



3.3 Since the procedure of the conversion of gold items into gold bar at the workshop completed, the Officers, panchas and the passenger

came back to the Airport along with the extracted gold bar on 19.08.2023. Then, the AIU Officers on being asked to produce the identity proof documents, the passenger produced the following documents.

01. Ms. Afreen Javed Ali Khan, Passport No. T1293366 issued at Mumbai, date of expiry 06.12.2023.

**3.4** The documents produced by the passenger taken on record and requested the passenger and panchas to put their signatures on the documents and the above said passenger manifest, as a token of having seen and agreed to the same.

**3.5** The AIU Officers informed the panchas and the passenger that the gold bar of 24 Kt. gold having purity 999.0 weighing **278.130** grams, Market Value **Rs.16,75,733/-** & Tariff value **Rs.14,39,776/-** as mentioned in Annexure -A of valuer's report as 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 Customs Act, 1962. Thus, the AIU officers informed that they have reasonable belief that the above said Gold Bar which was attempted to be smuggled by Ms. Afreen Javed Ali Khan, liable for confiscation under the provisions of Section 111 of Customs Act, 1962; hence, the said one gold bar weighing 278.130 grams was placed under seizure, vide Seizure Memo Order issued under F. No. VIII/10-73/AIU/B/2023-24 dated 19.08.2023.

**4.** A Statement of Ms. Afreen Javed Ali Khan holding an Indian Passport Number No. T1293366, was recorded on 19.08.2023 under Section 108 of the Customs Act, 1962 **(RUD-03)**, wherein the passenger/noticee on being asked inter-alia stated that -

.....

*Her name, age and address stated above is true and correct. She is a house wife lives in Mumbra, Thane, Maharashtra;*

*She studied up to 9<sup>th</sup> standard; She lives with her husband with two daughters and one son and they presently studying in school;*

*She went to Dubai on 13<sup>th</sup> August, 2023 for tourist purpose and returned back on 19.08.2023 approx. 03.00 AM.*

*Her brother is residing in Dubai whose name is Mr. Zahir Hussain and he is involving in the business of embroidery of clothes.*

*She visited her brother for the purpose of visiting Dubai. Before this time, she had been in Qatar in the year of 2019;*

*When she was leaving from Dubai to Ahmedabad, her brother packed her baggage and he himself put all the luggage inside her trolley bag;*

*She did not pay anything for the gold because her brother concealed these gold items inside her trolley bag;*

*Her brother promised to give her Rs.10,000/- Indian Rupees in cash after reaching at Ahmedabad;*

*She stated that the gold items of 278.130 grams was found under her possession and belongs to her brother;*

*She stated that she never indulged in any smuggling activity in the past. This is the first time she brought Gold into India concealing the same in her trolley bag;*

*The Emirates Airways Flight No. EK 538 from Dubai arrived at SVPI Airport, Ahmedabad on 19.08.2023. Thereafter, she was intercepted by the officers of Air Intelligence Unit when she arrived at Arrival Hall of T-2 Terminal of SVPI International Airport when she was about to exit through the green channel;*

*During her baggage search carried out by the Officers in her presence and the panchas, three suspicious spring wires concealed in kitchen scrubber and one rod concealed in the handle of ladies' hand bag and a number of small pieces of rod concealed under the atomizer/ cap of perfume bottles which were concealed inside in her trolley bag;*

*Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in her presence, AIU officers and the panchas, the gold bar found weightment of 278.130 grams of 999.0/ 24 Kt purity valued at Rs.16,75,733/- (market value) and Rs.14,39,776/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the panchas, AIU officers and she came back to the Airport in government vehicle along with the recovered gold. The said gold bar weighing 278.130 grams were seized by the Officers under Panchnama dated 19.08.2023 under the provision of Customs Act, 1962; She stated that she was present during the entire course of the Panchnama dated 19.08.2023 and*

*she confirmed the events narrated in the said panchnama drawn at Terminal -2, SVPI Airport, Ahmedabad.*

*In token of its correctness, she put her dated signature on the said Panchnama;*

*On 19.08.2023, she was shown the copy of Panchnama dated 19.08.2023. She was present throughout the Panchnama proceedings and what is stated in the Panchnama dated 19.08.2023 is true and correct. In token of the same, she put her dated signature on the last page of it;*

*She stated that her tickets were booked by her brother who stays in Dubai;*

*She stated that she stayed in Dubai with her brother and the actual address is not in her knowledge;*

*She stated that she don't have any active bank Account.*

.....

5. The above said gold bar having net weighment of 278.130 Grams having purity 999.0/24 Kt. and having Market value of Rs.16,75,733/- (Rupees Sixteen Lakhs Seventy-Five Thousand Seven Hundred Thirty Three Only) and Tariff Value of Rs.14,39,776/- (Rupees Fourteen Lakhs Thirty-Nine Thousand Seven Hundred Seventy-Six only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty and concealed inside the trolley bag where there were gold rod hidden inside the handle of the hand bag and also found that there were number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers, which was clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the gold bar totally weighing 278.130 grams which was attempted to be smuggled by Ms. Afreen Javed Ali Khan, liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 278.130 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 19.08.2023, issued from F. No. VIII/10-72/AIU/B/2023-24 dated 19.08.2023 (**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 119 – Confiscation of goods used for concealing smuggled goods**–*Any goods used for concealing smuggled goods shall also be liable to confiscation.”*

**VII) “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 subsection (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:**

7. It therefore appears that:

(a) The passenger had dealt with and actively indulged herself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing **278.130** Grams having purity 999.0/24Kt., derived from gold rings coated with white rhodium totally weighing 278.130 grams and having Market Value of **Rs.16,75,733/-** (Rupees Sixteen Lakhs Seventy-five Thousand Seven Hundred Thirty-Three Only) and Tariff Value of **Rs.14,39,776/-** (Rupees Fourteen Lakhs Thirty-Nine Thousand Seven Hundred Seventy-Six only). The said gold was concealed inside the trolley bag where there was gold rod hidden inside the handle of the hand bag and also found that there were number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers 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 278.130 grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealed in inside the trolley bag where there were gold rod hidden inside the handle of the hand bag and also found that there were number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers 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 bar by the passenger, Ms. Afreen Javed Ali Khan, found concealed as gold rod hidden inside the handle of the hand bag and the number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers, 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) Ms. Afreen Javed Ali Khan, by her above-described acts of omission and commission on her part has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of Customs Act, 1962, the burden of proving that the gold bar weighing 278.130 grams having purity 999.0/24 Kt. and having Market Value of Rs.16,75,733/- (Rupees Sixteen Lakhs Seventy-Five Thousand Seven Hundred Thirty Three Only) and Tariff Value of Rs.14,39,776/- (Rupees Fourteen Lakhs Thirty-Nine Thousand Seven Hundred Seventy-Six only), which was concealed in inside the trolley bag where there were gold rod hidden inside the handle of the hand bag and also found that there were number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers totally weighing 278.130 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Ms. Afreen Javed Ali Khan.

8. Now, therefore, **Ms. Afreen Javed Ali Khan**, residing at RL No 201/A, Chandnagar Complex Near Papaji School, Mumbra Thane, Maharashtra-400612, India, holding an Indian Passport Number No. T1293366 is hereby called upon to show cause in writing to the

Additional Commissioner of Customs, having his Office located at 2<sup>nd</sup> Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

- (i) The **One Gold Bar** weighing **278.130** grams having purity 999.0/24 Kt. and having Market Value of **Rs.16,75,733/-** (Rupees Sixteen Lakhs Seventy-Five Thousand Seven Hundred Thirty Three Only) and Tariff Value of **Rs.14,39,776/-** (Rupees Fourteen Lakhs Thirty-Nine Thousand Seven Hundred Seventy-Six only), which was concealed inside the trolley bag where there were gold rod hidden inside the handle of the hand bag and also found that there were number of small pieces of gold rods were hidden inside the cap of perfume bottles and some type of spring wire of gold hidden inside all the three kitchen scrubbers by the passenger was placed under seizure under panchnama proceedings dated 19.08.2023 and Seizure Memo Order dated 19.08.2023, 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.

**9.** Ms. Afreen Javed Ali Khan, is further required to state specifically in the written reply as to whether she 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 she does not wish to be heard in person. She should produce herself at the time of showing cause, all the evidences which she intends to rely upon in defense.

**10.** Ms. Afreen Javed Ali Khan, is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above, within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

11. This show cause notice is issued without prejudice to any other action that may be taken against her, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

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

RECEIVED	2 <sup>hd</sup> 1 <sup>SP</sup>
CUSTOMS (HQ), A BAD.	
DATE : 27-12-23	
SIGN. : J. Pethod	
NAME : _____	

ou

(Vishal Malani)  
Additional Commissioner  
Customs, Ahmedabad.

F. No. VIII/10-146/SVPIA-B/O&A/HQ/2023-24 Date : 26.12.2023.  
DIN: 20231271MN0000227502

BY SPEED POST:

To,

**Ms. Afreen Javed Ali Khan,**

RL No 201/A, Chandnagar Complex, Near Papaji School,  
Mumbra Thane, Maharashtra-400612.

**Copy to :**

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

### **Annexure 'A'**

Documents relied upon in the notice to show cause bearing F. No. VIII/10-146/SVPIA-B/O&A/HQ/2023-24 dated 26.12.2023, issued to Ms. Afreen Javed Ali Khan, holding Indian Passport No. T1293366, for attempting to smuggle One Gold Bar having net weight of 278.130Grams:

Sr. No.	Document	Remarks
1.	Panchnama drawn on 19.08.2023 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 19.08.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 19.08.2023 of Ms. Afreen Javed Ali Khan.	Copy enclosed.
4.	Seizure memo Order dated 19.08.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.