



प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन, ”पहली मंजिल, पुरानेहाईकोट्के 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 Ranveer Singh, (D.O.B: 12.11.1993) (hereinafter referred to as “the said passenger/Noticee”), residential address as per passport is Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin-342004, Rajasthan, holding Indian Passport No. M1974337, arrived by Etihad Airlines Flight No. EY-286 from Abu Dhabi to Ahmedabad on 06.03.2024 (Seat No: 19A) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 06/07.03.2024 (**RUD – 01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggage.

2. The officers asked the passenger whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. The officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of two independent witnesses gave his consent to be searched in presence of the Superintendent of Customs.

2.1 Thereafter, the AIU officers in presence of panchas asked the passenger to walk through the Door Frame Metal Detector (DFMD)

machine after removing all the metallic objects he was wearing on his body/clothes. Thereafter the passenger, removed the metallic substances from his body such as mobile, wallet etc., and kept it in a plastic tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, a beep sound/ alert was generated indicating there something objectionable/dutiable on his body/clothes. The AIU officers asked the passenger whether anything objectionable/dutiable items were concealed on his body or not. After constant persuasion, the passenger revealed that, he had hidden 2 gold bars inside blue coloured plastic bag in his pant pocket. The passenger then removed the same in front of the panchas and handed over the 2 gold bars to the AIU Officers. Thereafter, the AIU officers in presence of panchas, carried out scanning of the baggage of the passenger in the X-Ray Bag Scanning Machine (BSM) installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad, however, nothing suspicious was observed.

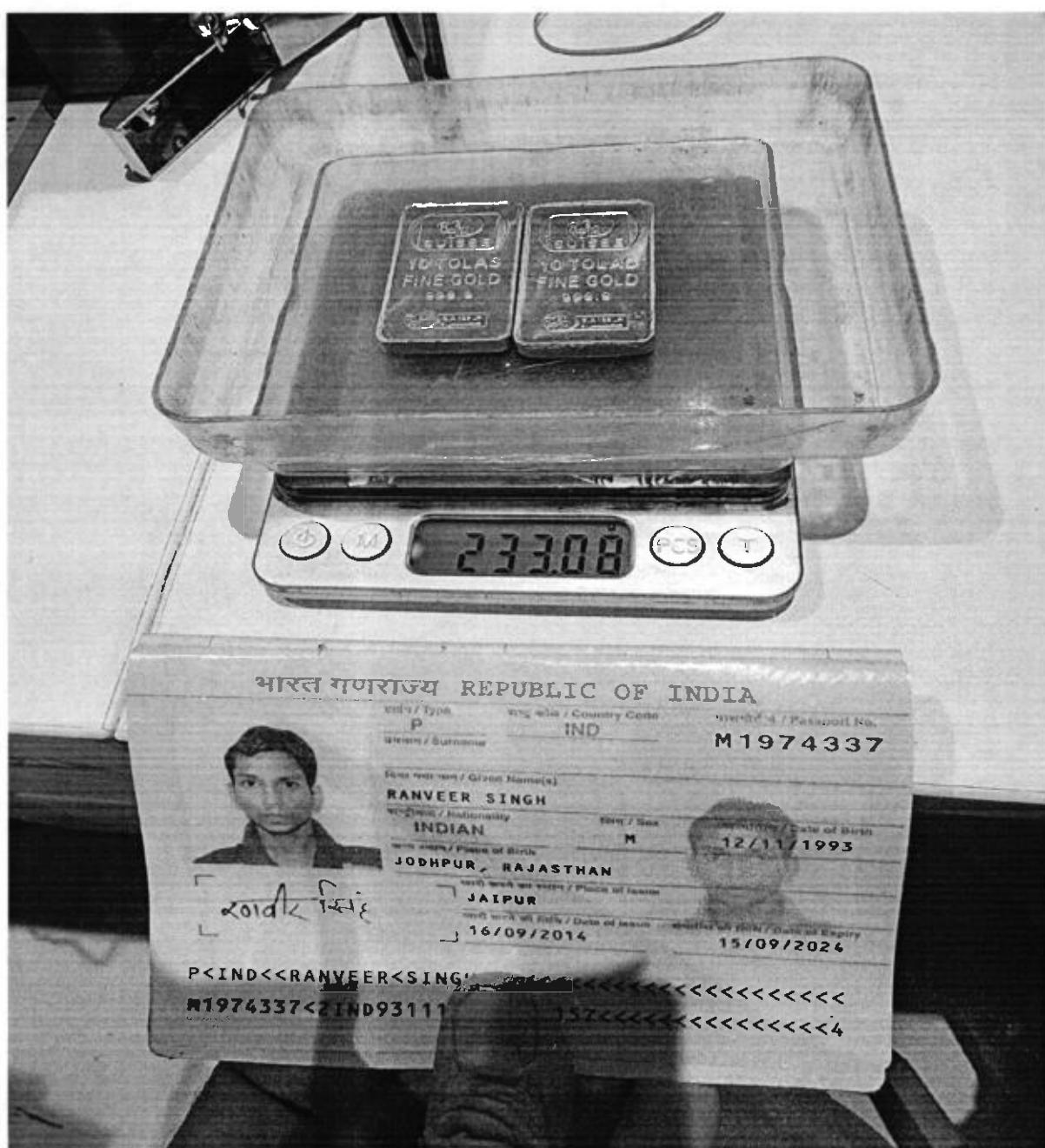
2.2 The officer then informed the panchas that they need to contact Shri Kartikey Vasantrai Soni, a Government Approved Valuer to confirm the correctness of purity, weight and value of the recovered two gold bars from shri Ranveer Singh. Accordingly, the officers telephonically contacted Shri Kartikey Vasantrai Soni and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. After sometime, one person came to AIU Office and introduced himself in front of the panchas i.e. Shri Soni Kartikey Vasantrai, a Government Approved Valuer. In presence of the Panchas, the Government Approved Valuer showed that he has brought his laptop, weighing scale and testing kit.

2.3 After testing the said recovered two gold bars, Shri Kartikey Vasantrai Soni confirmed that the said recovered two gold bars totally weighing **233.080 grams** having purity of 999.00 (24Kt.) and issued valuation Certificate, vide Certificate No. 1480/2023-24 dated 06/03/2024 (**RUD-02**), wherein it is certified that the two gold bars total weighing 233.080 grams is having purity 999.0/24kt, having **tariff value of Rs.12,78,924/-** (Rupees Twelve Lac Seventy Eight

Thousand Nine Hundred Twenty Four Only), and **market value of Rs.15,65,132/-** (Rupees Fifteen Lac Sixty Five Thousand One Hundred Thirty Two only). The value of the gold bars has been calculated as per the Notification No. 16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). The outcome of the said testing is summarized in below table:

S. No.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff value (Rs.)
1	02 Gold Bars	233.080	999.0/24 Kt.	15,65,132/-	12,78,924/-

The photograph of the said two gold bar is as follows:-



2.4 The method of 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: 1480/2023-24 dated 06/03/2024 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.

3. Thereafter, the officers in the presence of the panchas asked the passenger, Shri Ranveer Singh, to produce the documents in his possession and Shri Ranveer Singh produced the following documents which were withdrawn under the Panchnama dated 06.03.2024:-

- i) Copy of Stamped pages of Passport No. M1974337 issued at Jaipur on 16.09.2014 valid up to 15.09.2024.
- ii) Boarding pass dated 06.03.2024 showing Seat No.19A of Etihad Airlines Flight No. EY-286 from Abu Dhabi to Ahmedabad.
- iii) Copy of Aadhar Card having No. 5545-2878-8943

3.1. The Customs officers informed that the copies of travelling documents mentioned above taken into possession of the passenger for further investigation 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. The AIU Officers informed the panchas as well as the passenger, that the recovered two gold bars of 24Kt. with purity 999.0 total weighing 233.080 grams having tariff value of Rs.12,78,924/- (Rupees Twelve Lac Seventy-Eight Thousand Nine Hundred Twenty-Four Only), and market value of Rs.15,65,132/- (Rupees Fifteen Lac Sixty-Five Thousand One Hundred Thirty-Two only). The said passenger had attempted to smuggle gold into India with intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the officers informed that they have a reasonable belief that the aforesaid two gold bars had attempted to be smuggled by Shri Ranveer Singh, resulted in liable for confiscation as per the

provisions of the Customs Act, 1962, read with Rules and Regulation made thereunder.

5. A statement of Shri Ranveer Singh was recorded on 07.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad wherein he *inter alia* stated that –

- (i) He is a worker and doing Horse Care work in Saudi. He studied upto 12th Class.
- (ii) His monthly income is Rs. 80,000/-. He is working as Horse care person in Saudi from 2017. Whenever, his leave has been sanctioned he came in India to meet his family i.e. once in two years. He went to Saudi in 2022. This gold is purchased for his personal use. This gold is purchased by him from his personal savings and some money borrowed from his friend circle without interest with condition to pay back in installments. This is the first time he has brought gold to India from Riyadh.
- (iii) He stated that he had perused the said Panchnama dated 06/07.03.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad; that he agreed with the contents of the said panchnama proceedings and in token of its correctness, he put his dated signature on each page of the panchnama.
- (iv) He stated that he was aware that Gold in any form in commercial quantity is not allowed to be imported in passenger baggage and since he was carrying 233.080 grams of gold in the form of two gold bars having purity of 999.9 (24 Kt.) concealing/ hidden the same in his pant pocket and the same has been seized by the officers of Customs Air Intelligence Unit, SVPI Ahmedabad. He stated that he knew that the gold which constitute commercial quantity and the same was not in his genuine baggage, he was sure that the same would be seized if declared by him before customs and so he opted for green channel with a view to evade payment of customs duty. He also knew that illegally imported gold is liable for seizure. He confirmed the recovery of 233.080 grams of Gold in Gold bar form, tariff value of Rs.12,78,924/-and Market value of Rs.15,65,132/- having purity 999.0/24 KT as narrated under the Panchnama dated 06/07.03.2024.
- (v) He stated that he was aware that smuggling of gold without payment of customs duty is an offence but as he had intention to evade customs duty, so he tried to carry the gold by concealment in his pant pocket. He further stated that he had intentionally not declared the said Gold before the Customs Authorities on his arrival at SVP International Airport Ahmedabad, as he wanted to clear it illicitly and evade payment of duty. He was fully aware that clearing Gold in commercial quantities without declaring before the Customs, with an intent to evade payment of customs duty

is an offence, under the provisions of Customs Act, 1962 and Regulations. He also did not file any Declaration form for declaring dutiable goods to Customs.

6. The above said two gold bars with a total net weight of 233.080 grams, valued at Rs.12,78,924/- (Tariff value) and Rs.15,65,132/- (Market value), recovered from Shri Ranveer Singh, which was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in his pant pocket, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the said two gold bars total weighing 233.080 grams which was attempted to be smuggled by Shri Ranveer Singh, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said two gold bars totally weighing 233.080 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 07.03.2024. (**RUD - 04**).

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 bonafide 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;"

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.

VIII) "Section 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 there under 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:

8. It therefore appears that:

- (a) The passenger Shri Ranveer Singh had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing **233.080** grams having purity 999.0/24 Kt. by concealing two gold bars in his pant pocket totally weighing 233.080 grams and having tariff value of **Rs.12,78,924/-** (Rupees Twelve Lac Seventy-Eight Thousand Nine Hundred Twenty-Four Only), and market value of **Rs.15,65,132/-** (Rupees Fifteen Lac Sixty-Five Thousand One Hundred Thirty-Two only). The said gold was concealed in his pant pocket by the passenger and not declared to the Customs. The passenger opted green channel to exit the Airport with the 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 two gold bars weighing 233.080 grams of purity 999.0/24 Kt. by Shri Ranveer Singh by way of concealment in his pant pocket and without declaring it to the Customs on arrival in India cannot be treated as bona fide 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 Ranveer Singh found concealed in his pant pocket, 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 the Customs Act, 1962.
- (d) Shri Ranveer Singh by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the two gold bars totally weighing **233.080** grams of purity 999.0/24 Kt. and having tariff value of **Rs.12,78,924/-** (Rupees Twelve Lac Seventy Eight Thousand Nine Hundred Twenty Four Only), and market value of **Rs.15,65,132/-** (Rupees Fifteen Lac Sixty Five Thousand One Hundred Thirty Two only) which was concealed in his pant pocket, by the passenger totally weighing 233.080 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger Shri Ranveer Singh.

9. In view of the above, now, therefore, **Shri Ranveer Singh**, residing at Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin - 342004, Rajasthan, holding Indian Passport No. M1974337, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 2ndFloor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) Two Gold bars weighing **233.080** grams of purity 999.0/24 Kt. and having tariff value of **Rs.12,78,924/-** (Rupees Twelve Lac Seventy Eight Thousand Nine Hundred Twenty Four Only), and market value of **Rs.15,65,132/-** (Rupees Fifteen Lac Sixty Five Thousand One Hundred Thirty Two only)

which was concealed in his pant pocket, was placed under seizure under panchnama proceedings dated 06/07.03.2024 and Seizure Memo Order dated 07.03.2024, should not be confiscated under the provisions 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.

10. Shri Ranveer Singh is further required to state specifically in the written reply to this notice as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

11. Shri Ranveer Singh 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 any other provisions of Customs Act, 1962 and/or rules made there under and/or under the provisions of 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
28/24*

(Vishal Malani)

Additional Commissioner,
Customs, Ahmedabad

F. No. VIII/10-186/SVPIA-A/O&A/HQ/2024-25

Date :02.08.2024

DIN: 20240871MN000022272E

BY SPEED POST

To,

Shri Ranveer Singh,

Rajiv Gandhi Colony,
Pal Link Road, Devnagar,
Jodhpur, Pin-342004, Rajasthan,

Copy to:

- (i) The Deputy/Assistant 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 notice to show cause, issued to Shri Ranveer Singh, Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin-342004, Rajasthan, for attempting to smuggle two gold bars total weighing 233.080 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 06/07.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No.1480/2023-24 dated 06.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 07.03.2024 of Shri Ranveer Singh	Copy enclosed
4.	Seizure memo Order dated 07.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bars weighing 233.080 grams.	Copy enclosed

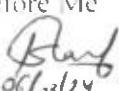
**PANCHANAMA dated 06/07.03.2024 drawn in the Arrival Hall of Terminal
2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad**

Sr. No	Name & Address of panchas	Age	Occupation
1.	Utsav Kalma Suilbhai, 16, Pragatipark Society, Near. Noble Nagar, Nana Chiloda Road, Ahmedabad.	22	Service
2.	Dharmendrasinh Vaghela, 2/5 Bhogjal Old Chali, Holi Chakla, Asarwa, Ahmedabad-380016	36	Service

We, the above named panchas are called by a person at around 18.10 PM hours of today i.e.06.03.2024, who introduces himself as Shri Kamal Kumar Khatik, Inspector 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 passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Superintendent, Ms. Sarjula Vasava, and Shri Ravi Shankar Kumar, Superintendent, all the officers of Air Intelligence Unit, Customs at SVP International Airport, Ahmedabad. Now, the AIU Officers inform us that on the basis of routine check-up, the officials intercepted (01) Pax arriving from Abu Dhabi and while scanning the checked-in baggage of the passenger arrived by flight No.EY286 Abu Dhabi to Ahmedabad dated 06.03.2024 and we are requested to be present as independent panchas during the entire proceedings. Therefore, we, the above named panchas give our consent to remain present as independent witness during the entire proceedings.

Accordingly, in presence of we the panchas, the AIU officers intercept one passenger along with his checked-in baggage when the said passenger tries to exit the 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 Ranveer Singh, S/o. Sang Singh and shows his passport which is an Indian Passport bearing No.M1974337.

Before Me


06/03/24

(Kamal Kumar Khatik)

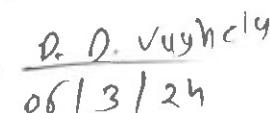
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

2010 ACT 218
613124
Ranveer Singh
Pax

Panch-1.


06/03/24

Panch-2.

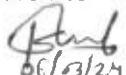

D. D. Vuyalc
06/03/24

residing at Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, P.R.-342004, Rajasthan. Further, on being asked he informs that he has travelled by Flight No.EY-286 and arrived to Ahmedabad on 06.03.2024 from Abu-Dhabi and show his Boarding Pass bearing Seat No.19A. We, the Panchas observe that the passenger viz. Shri Ranveer Singh, S/o. Sang Singh has Two blue colour trolley bags as checked-in baggage. In the presence of we the panchas, the AIU Officer asks the said passenger, if he has anything to declare to Customs, in reply to which he denies.

Now, we the panchas alongwith the AIU officers and the said passenger come near the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building. SVPI Airport, Ahmedabad. 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 officers ask the passenger whether he wants to be checked in front of Executive Magistrate or Superintendent of Customs, in reply to which the said passenger gives his consent to be searched in front of the Superintendent of Customs.

Now, in presence of we the panchas, the AIU officers ask the passenger to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he is wearing on his body/clothes. The passenger now removes the metallic substances from his body/clothes such as mobile, wallet etc., and keep it in the tray placed on the table and passes through the Door Frame Metal Detector (DFMD) machine and while he passes through the DFMD Machine, beep sound/alert is generated indicating that there is something objectionable item on his body/clothes. The same is now necessary to open it and also the pax would be checked physically and was taken to the room situated in the AIU office in the arrival hall of Airport premises for personal search in presence of the panchas wherein he was persuaded to remove any metallic substances if any concealed in his body. After constant persuasion, he revealed that, he had hidden 2 gold bar inside blue coloured plastic bag (weighing 10 Tola and 10 Tola) in his pent pocket. The same is removed it and handed over total 02 gold bars to the Custom Officer.

Before Me


06/03/24

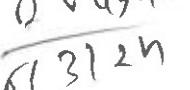
(Kamal Kumar Khatik)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

2010K1216
6/3/24
Ranveer Singh
Pax

Panch-1


06/03/24

Panch-2.


06/03/24

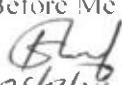
Now, the AIU officers again ask the passenger whether he has anything dutiable to declare to the customs authorities, to which the said passenger denies again. In presence of we the panchas, the AIU officers asked to put all his baggage in baggage scanning machine (BSM) which is installed opp. Belt no. 2 at arrival hall of Sardar Vallabhbhai Patel International Airport. The passenger put his all baggage in BSM, while scanned all the baggage in BSM no such objectionable/suspicious things were noticed.

The AIU officers here inform, we the panchas that the said gold bars are to be confirmed and it's purity and weight needs to be ascertained. Now, the Government Approved Valuer is called by the AIU officer to the Terminal No.2, SVPI Airport, Ahmedabad. Thereafter, at around 22:15 PM the Government Approved Valuer reached the airport premises. Thereafter, the AIU officers introduces, we panchas as well as the passenger to one person viz. Shri Kartikey Vasantrai Soni, Government Approved Valuer.

Now, the Government Approved Valuer, in presence of we panchas, the passenger and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation, the Govt. Approved Valuer confirms that it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that these gold bars are made up of 24 Kt. gold having purity 999.0 total weighing 233.080 Grams. Further, the Govt. Approved Valuer informs that the total Market Value of the said recovered gold bars are Rs.15,65,132/- (Rupees Fifteen Lac Sixty Five Thousand One Hundred Thirty Two only) and Tariff Value is Rs.12,78,924/- (Rupees Twelve Lac Seventy Eight Thousand Nine Hundred Twenty Four Only), which has been calculated as per the Notification No.16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). He submits his valuation report to the AIU Officer vide certificate no 1480/2023-24 dated 06.03.2024 which is in Annexure-A to this Panchnama.

Then, the AIU officers takes the photograph of the said cut gold bars which is as under:

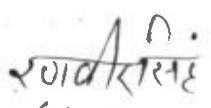
Before Me


06/03/24

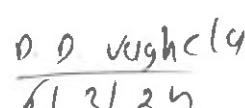
(Kamal Kumar Khatik)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch-1.


06/03/24


Ranveer Singh
Pax
6/3/24

Panch-2.

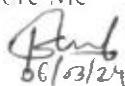

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residing at Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin-342004, Rajasthan. Further, on being asked he informs that he has travelled by Flight No.EY-286 and arrived to Ahmedabad on 06.03.2024 from Abu-Dhabi and show his Boarding Pass bearing Seat No.19A. We, the Panchas observe that the passenger viz. Shri Ranveer Singh, S/o. Sang Singh has Two blue colour trolley bags as checked-in baggage. In the presence of we the panchas, the AIU Officer asks the said passenger, if he has anything to declare to Customs, in reply to which he denies.

Now, we the panchas alongwith the AIU officers and the said passenger come near the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building. SVPI Airport, Ahmedabad. 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 officers ask the passenger whether he wants to be checked in front of Executive Magistrate or Superintendent of Customs, in reply to which the said passenger gives his consent to be searched in front of the Superintendent of Customs.

Now, in presence of we the panchas, the AIU officers ask the passenger to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he is wearing on his body/clothes. The passenger now removes the metallic substances from his body/clothes such as mobile, wallet etc., and keep it in the tray placed on the table and passes through the Door Frame Metal Detector (DFMD) machine and while he passes through the DFMD Machine, beep sound/alert is generated indicating that there is something objectionable item on his body/clothes. The same is now necessary to open it and also the pax would be checked physically and was taken to the room situated in the AIU office in the arrival hall of Airport premises for personal search in presence of the panchas wherein he was persuaded to remove any metallic substances if any concealed in his body. After constant persuasion, he revealed that, he had hidden 2 gold bar inside blue coloured plastic bag (weighing 10 Tola and 10 Tola) in his pent pocket. The same is removed it and handed over total 02 gold bars to the Custom Officer.

Before Me


6/3/24

(Kamal Kumar Khatik)

Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

2019/20
6/3/24
Ranveer Singh
Pax

Panch-1

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6/3/24

Panch-2

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6/3/24

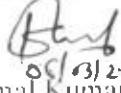


The method of testing and valuation used by Shri Kartikey Vasantrai Soni is done in a perfect manner in presence of we the independent panchas the passenger and the AIU officer and we all are satisfied and agreed with this testing and Valuation Report (Annexure-A) given by Shri Kartikey Vasantrai Soni and in token of the same, we independent Panchas and the passenger put our dated signature on the said valuation report.

On scrutiny of the documents of the passenger, AIU Officer informs we panchas that Shri Ranveer Singh S/o Sang Singh and shows his Passport which is an Indian Passport bearing No.M1974337, residing at Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin-342004, Rajasthan is aged 31 years (DOB-12.11.1993). On being asked by the AIU officer, the passenger viz. Ranveer Singh produces the following documents:-

i) Boarding pass of Etihad Airlines Flight No. EY-286 from Abu-Dhabi to Ahmedabad showing Seat No.19A allotted to him.

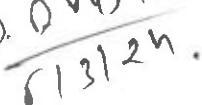
Before Me


06/03/24
(Kamal Kumar Khatik)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch-1.


06/03/24

Panch-2.


06/03/24
Ranveer Singh
Pax

- ii) Copy of Passport No. M1974337 issued at Jaipur on 16.09.2014 valid up to 15.09.2024.
- iii) Copy of Aadhar Card having No. 5545-2878-8943.

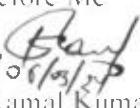
Now the AIU Officers show the passenger as well as us, the passenger manifest of Etihad Airlines flight No.EY286, in which name of Shri Ranveer Singh, S/o. Sang Singh is mentioned at Sr. No.149. We the panchas as well as the passenger put our dated signatures on the copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform we the panchas as well as the passenger, that the recovered 2 Gold bars consisting of 233.080 grams of 24Kt. having purity 999.0, having Market Value of the said recovered gold bars are Rs.15,65,132/- (Rupees Fifteen Lac Sixty Five Thousand One Hundred Thirty Two only) and Tariff Value is Rs.12,78,924/- (Rupees Twelve Lac Seventy Eight Thousand Nine Hundred Twenty Four Only), which has been calculated as per the Notification No.16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate) i.e. on to-day 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 officers inform that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Ranveer Singh and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

The AIU officers, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bars of 999.0 purity total weighing 233.080 grams carried by Shri Ranveer Singh in one transparent plastic box and after placing the packing list (Annexure-C) on the same, tied it with white thread and sealed it with the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passenger have 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.

Before Me

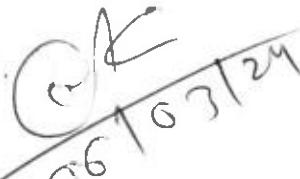

(Kamal Kumar Khatik)

Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

2024
6/3/24
Ranveer Singh
Pax

Panch-1.

Panch-2.


D. D. Vaghela
6/3/24

- 6 -

Nothing else is seized or taken over from the passenger - Shri Ranveer Singh 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 passenger 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 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 our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 07.30 Hrs. on 07.03.2024.

Before Me

6/3/24
(Kamal Kumar Khatik)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

D.
2019/2024
6/3/24
Ranveer Singh
Pax.

Panch-1.

06/03/24
R. Ranveer Singh
Panch-2.

7/6/24

ANNEXURE 'A'

VALUATION CERTIFICATE OF TWO GOLD BARS RECOVERED FROM RANVEER SINGH AT SVPI AIRPORT, AHMEDABAD ON 06.03.2024.

Certificate No: 1480 / 2023-24

Dated: 06/03/2024

This is to certify that I have checked and examined Two Gold Bars weighing **233.080** Grams recovered from Pax. **Ranveer Singh** having Passport No. **M1974037** Residing at Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Rajasthan, India travelling by Etihad Flight No: EY 286 From Abu Dhabi to Ahmedabad, Arrived on: 06.03.2024 at SVPI Airport, Ahmedabad. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15/02/2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ 67150 per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the unit tariff value of gold prevailing at the time of valuation @ **54870.60** 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 Bars (10 Tolas- 2Pcs ,999.9 Fine Gold)	2	233.080	999.0 24Kt	1565132	1278924
	Total	2	233.080		1565132	1278924

Place: Ahmedabad

Date: 06/03/2024

Kartikey Vasantrai
09/03/2024

(SONI KARTIKEY VASANTRAI)



On Certificate No: 1480-2023-24 Dated: 06.03.2024 The Deputy Commissioner (AU) SVPI Customs Ahmedabad has recovered the Gold Bars from Ranveer Singh.

2019/2/27
X/3/24

P1 - OA
06/03/24

P2 - D. D. Vaghela
01/3/24



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



www.kvjewels.in



info@kjewels.in

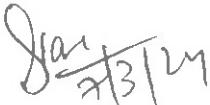


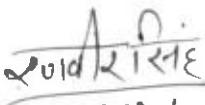
301, Golden Signature, Bh. Ratnam Complex,
C.G. Road Ahmedabad-380006

Statement of Ranveer Singh, (Mob. No. 7426957716) holding Indian passport No. M1974337, aged 31 years (DOB-12.11.1993), Son of Shri Sang Singh, Residing Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin-342004, Rajasthan recorded under Section 108 of the Customs Act, 1962, before the Superintendent of Customs, AIU, Ahmedabad at office of the Deputy Commissioner of Customs (AIU), SVPI Airport, Terminal-2, Ahmedabad at 07.00 AM on 07.03.2024.

I, the undersigned, Ranveer Singh, (Mob. No. 7426957716), holding Indian passport No. M1974337, aged 31 years (DOB-12.11.1993), Son of Shri Sang Singh, Residing at Rajiv Gandhi Colony, Pal Link Road, Devnagar, Jodhpur, Pin-342004, Rajasthan appear before you today at 07.00 AM on 07.03.2024 at office of the Deputy Commissioner of Customs (AIU), SVPI Airport, Terminal-2, Ahmedabad in response to the summons dated 07.03.2024 issued to me under Section 108 of the Customs Act, 1962 to give my true and correct statement. 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 Indian Penal Code. I have also been explained that my statement can be used as evidence against me or against any other persons/firms in the court of law or adjudication proceedings. Having understood the above provisions of law, I give my statement as below. Before recording my statement, I have been given to understand that this statement of mine is being recorded in connection with inquiry being conducted in the smuggling of Gold through Sardar Vallabhbhai Patel International Airport on 06.03.2024 by myself, holding an Indian Passport Number No. M1974337 residing at the above stated address, I give my replies as under to the specific questions being asked during recording of this statement:-


(Sarjula Vasava)
Superintendent(AIU)


7/3/24
Shri Ranveer Singh(Pax)

Q-1. Please state your name, age, address and profession?.

Ans.: - My name, age and address stated above is true and correct. My date of birth is 12.11.1993. I studied upto 12th standard. I can read, write and understand Hindi, Marwadi and English language. My mobile No is 7426957716. I am worker and doing Horse Care work in Saudi.

Q-2. Please explain about your working activities. ?

Ans.: - I am worker and doing Horse Care work in Saudi.

Q-3. Please give the details of your family residing with you and their profession?

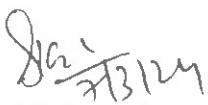
Ans: I am staying in Jodhpur, Rajasthan with my Father, Mother, Two brother, wife and my daughter. My Father is doing labour work. Mother and wife are home maker. My younger brother is doing job in Dubai and one brother is India he is working in computer class.

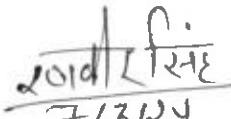
Q-4. What is your monthly income? Who provided the money, to bought the gold Cut Bar.

Ans. My monthly income is Rs. 80,000/-. I am working as Horse care person in Saudi from 2017. Whenever, my leave has been sanctioned I came in India to meet my family i.e. once in two years. I went to Saudi in 2022. This gold is purchased for my personal use. This gold is purchased by me from my personal savings and some money borrowed from my friend circle without interest with condition to pay back in installments. This is the first time I have brought gold to India from Riyadh.

Q-5. Please narrate the events on 06.03.2024 at the time of arrival at Ahmedabad Airport?

Ans: I came from Saudi to Abu Dhabi then Ahmedabad by Etihad Airlines. On arrival at SVPI Airport at Ahmedabad at about 18.26 PM of 06.03.2024, after immigration checks I picked up my checked in bag and

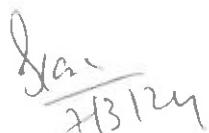

 (Sarjula Vasava)
 Superintendent(AIU)


 Gold Free
 7/3/24
 Shri Ranveer Singh(Pax)

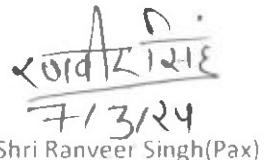
walked towards the exit gates through the Green Channel after crossing the Customs counter at the red Channel. I confirm the events narrated in the panchnama drawn on 06.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. I confirm that when the officer asked me in my personal search. I admitted that I have 2 gold bars weighing 233.08 grams having purity of 999.9 (24 Kt.) in my pant pocket. I admit that the 2 gold bars weighing 233.08 grams having purity of 999.9 (24 Kt.) were recovered from me which was carried by me, and the same was seized during Panchnama dated 06.03.2024 under the provision of Customs Act, 1962.

Q-7. Please state specifically why you had opted for green channel without declaring the dutiable goods before the Customs Authority?

Ans: I state that I am aware that Gold in any form in commercial quantity is not allowed to be imported in passenger baggage and since I was carrying 233.08 grams of gold in the form of two gold bars having purity of 999.9 (24 Kt.) concealing/ hidden the same in my pant pocket and the same has been seized by the officers of Customs Air Intelligence Unit, SVPI Ahmedabad. I know that the gold which constitute commercial quantity and the same was not in my genuine baggage, I was sure that the same would be seized if declared by me before customs and so I opted for green channel with a view to evade payment of customs duty. I also knew that illegally imported gold is liable for seizure. The Customs AIU officers asked me if I had anything dutiable to be declared to Customs, to which I had denied. Thereafter, my checked-in bag and hand bag were put through baggage screening machine located near the green channel of the Arrival Hall and screened however nothing found incriminating in the said baggage. I admitted that I had concealed 233.08 grams of gold in the form of two gold bars having purity of 999.9(24 Kt.) concealing the same in my pant pocket. I confirm the recovery of 233.08 grams of gold in the form of two gold bars having purity of 999.9 (24 Kt.) concealing the



(Sarjula Vasava)
Superintendent(AIU)

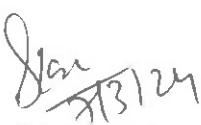


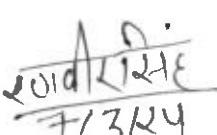
7/3/24
Shri Ranveer Singh (Pax)

same by me and in token of my satisfaction to the same, I have signed the panchnama and related documents. Thereafter, the AIU Officer on the reasonable belief that six gold bangles and two gold bars valued at Rs. 15,65,132/- [Market Value] and Rs. 12,78,924/- [Tariff Value] recovered from has been attempted to smuggle inside India by way of concealment, with an intent to evade payment of Customs duty which was a clear violation of the provisions of Customs Act, 1962 are liable for confiscation as per the provisions of Customs Act, 1962, and hence, the same were placed under seizure along with packing material.

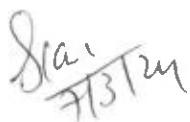
Q-8. Whether, you were aware about the provisions of the Customs for import of Gold in any form?

Ans.: - I know that smuggling of gold without payment of customs duty is an offence but as I had intention to evade customs duty, so I tried to carry the gold by concealment of my pant pocket. I further state that as I was to evade payment of customs duty by concealing the same, I did not declare the goods brought by me before the Customs officer. I am fully aware that clearing Gold in any form in excess of the eligible quantities for passenger without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act. 1962 and Regulations. I also did not file any Declaration form for declaring dutiable goods to Customs. I again reiterate that I had intentionally not declared the said Gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of duty. I am fully aware that clearing Gold in commercial quantities without declaring before the Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not file any Declaration form for declaring dutiable goods to Customs.

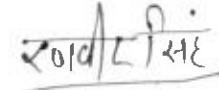

(Sarjula Vasava)
Superintendent(AIU)


Ranveer Singh (Pax)
Shri Ranveer Singh (Pax)

I have nothing further to state at the moment. 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 dated signature below. 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 as per my say and I further state that I have shown and explained the panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.



(Sarjula Vasava)
Superintendent(AIU)



7/3/24
Shri Ranveer Singh(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/10-348/AIU/A/2023-24

Date: 07.03.2024

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 02 Gold bars total weight 233.080 gram of 24Kt, with purity 999.0 is having market value of Rs.15,65,132/- (Rupees Fifteen Lac Sixty Five Thousand One Hundred Thirty Two only) and Tariff Value is Rs.12,78,924/- (Rupees Twelve Lac Seventy Eight Thousand Nine Hundred Twenty Four Only), as on 06.03.2024 smuggled by Ranveer Singh, 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 Ranveer Singh, in form of 02 Gold Bars total weighing bars total weight 233.080 grams having purity 999.0/24 Kt concealed in his baggage and the same was recovered during the course of Panchnama dated 06/07.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Ranveer Singh, is being seized vide warehouse entry no.5920/2024, dated 07.03.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff (Rs.)	Value
I.	02 Gold bars weighing 233.080 grams having purity 999.0/24 Kt	2	233.080	24 Kt	Rs. 1565132/-	Rs. 1278924/-	
	Total	2	233.080	24 Kt	Rs. 1565132/-	Rs. 1278924/-	

Date : 07.03.2024
Place: SVPI Airport, Ahmedabad

Sarjula Vasava
(Sarjula Vasava)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.

*2010 AIR 1214
7/3/24*