प्रधानआयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहलीमंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380009.

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SCN No.: VIII/10-39/SVPIA-C/O&A/HQ/2026-27

कारण बताओ नोटिस/SHOW CAUSE NOTICE

(सीमा शुल्क अधिनियम, 1962 की धारा 124 के तहत जारी)/

Issued under Section 124 of the Customs Act, 1962)

On the basis of intelligence, the officers of Air Intelligence Unit (AIU), SVPIA, Customs Ahmedabad, intercepted a female passenger named Smt. Iram Queen (D.O.B. 15.09.1976) (hereinafter referred to as the said "passenger/Noticee"), residing at 58 Mohalla Pathanan, Fatehabad, Agra, Pin – 283111, Uttar Pradesh, India (address as per passport), holding an Indian Passport No. AD566696, arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 via Air Asia Flight No. AK91 (Seat No. 17D), at the arrival hall of the Terminal-2 of SVPIA, Ahmedabad, while she was attempting to exit through green channel without making any declaration to the Customs. Passenger's personal search and examination of her baggage was conducted in presence of two independent witnesses and the proceedings thereof were recorded under the Panchnama dated 30/31.03.2026**(RUD– 01).**

2. Whereas, the passenger was questioned by the AIU Officers as to whether she was carrying any contraband/dutiable goods either on her person or in her baggage, to which she replied in the negative. The officers then informed the passenger that a search of her baggage as well as a personal search would be carried out. Pursuant to the statutory requirements, she was

given the option to be searched in the presence of a Magistrate or a Gazetted Officer of Customs, to which the passenger expressed her desire to be searched in the presence of a Gazetted Officer of Customs. Furthermore, prior to commencing the search, the officers offered their own personal search to the passenger, which she declined, expressing full faith in the officers.

2.1 Whereas, the AIU officers requested the passenger to pass her baggage through the X-ray baggage scanning machine installed near the Green Channel in the Arrival Hall of Terminal-2, SVPI Airport, Ahmedabad. The scanning revealed nothing objectionable inside the baggage. Thereafter, the passenger, Smt. Iram Queen, was directed to pass through the Door Frame Metal Detector (DFMD) machine after removing all metallic objects from her person and clothing. The DFMD did not emit any beep sound, indicating the presence of metallic or dutiable items. Upon being questioned again by the officers as to whether she was carrying any dutiable or prohibited/restricted goods requiring customs declaration, she again replied in the negative. However, following sustained interrogation and detailed questioning by the officers in the presence of the independent witnesses (panchas), the passenger, Smt. Iram Queen, confessed that she was concealing two capsules wrapped in black adhesive tape inside her rectum. She further admitted that these capsules contained gold paste mixed with chemicals in a semi-solid form.

The lady officer, then lead the passenger to the washroom located inside the arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime the passenger came out of the washroom with two capsules wrapped in black colour plastic.

2.2 Whereas, the AIU officers telephonically contacted one Government Approved Valuer Shri Kartikey Vasantrai Soni, apprising him of the recovery of two capsules wrapped in black adhesive tape from a female passenger, Smt. Iram Queen, who had concealed them inside her rectum. The valuer was informed that the capsules contained a suspected gold and chemical mixture and was requested to come to the AIU office at SVPI Airport, Ahmedabad, for testing and valuation of said semi solid substance. In response, the Government Approved Valuer stated that testing the material was only feasible at his workshop, as the gold required extraction from its semi-solid paste form

through a melting process. He subsequently provided the address of his workshop

Thereafter, at around 04:45 am on 31.03.2026, the officers along with the passenger and the panchas left the Airport premises in a government vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

On reaching the above referred premises, the officer introduced the panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. The detailed examination of both capsules recovered from Smt. Iram Queen was then initiated. After weighing the capsules on his scale, Shri Kartikey Vasantrai Soni issued a detailed primary verification report of the semi-solid substance, appended as Annexure-A **(RUD-02)**, certifying that the two capsules wrapped in black adhesive tape contained semi-solid mixture of gold and chemicals with a gross weight of 643.28 grams. **The photograph of the same is as under:**



2.3 Thereafter, the Government Approved Valuer led the officers, the panchas, and the passenger to the furnace located inside his business premises. The Government Approved Valuer, Shri Kartikey Vasantrai Soni, then initiated the process of extracting solid gold from the semi-solid material concealed within the capsules in presence of Panchas, Passenger and officers.

Upon removing the black adhesive tape coverings, the semi-solid substance consisting of the gold and chemical mixture was retrieved. This substance was placed into the furnace and subjected to intense heating, transforming the semi-solid mixture into a molten gold mass. The melted material was then poured into a bar-shaped mould and allowed to cool, resulting in a yellow-coloured solid metal bar. Upon completion of the extraction process, the Government Approved Valuer certified that the recovered bar was composed of gold with a net weight of 553.07 grams and a purity of 999.0/24Kt, which was successfully derived from the initial 643.28 grams of the semi-solid gold-chemical mixture. **The photograph of the same is as under:**



2.4 The Government Approved valuer further vide his Certificate No. 871/2025-26 dated 31.03.2026**(RUD-03)**, certified that the derived gold bar, weighing 553.07 grams (Net Weight) is having purity 999/24 Kt. and is having Market Value of **Rs. 83,29,234/- (Rupees Eighty Three Lakh, Twenty Nine Thousand Two Hundred Thirty Four only)** and **Tariff value as Rs. 75,58,393/- (Rupees Seventy Five Lakh Fifth Eight Thousand Three Hundred Ninety Three only)**, which was calculated as per the Notification No. 32/2026-Customs (N.T.) dated 30.03.2026(gold) and Exchange Rate Notification No. 11/2026-Customs (N.T.) dated 20.03.2026(Exchange rate). The

valuation report provided by the said Govt. Approved Valuer is summarized as under:

Sl. No.	Item Particulars	PCS	Net Weight (in Grams)	Market Value (in Rs.)	Tariff Value (in Rs.)
1.	Gold Bar- 999.0/24 Kt. purity	1	553.07	83,29,234/-	75,58,393/-

2.5 The method of testing and valuation used by the valuer was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate given by the valuer and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates. Thereafter, after the completion of the extraction of gold at the workshop of Govt. Approved Valuer, the Officers, panchas and the passenger came back to the SVPI Airport in a Government Vehicle along with the extracted gold bar weighing 553.07 grams(derived from the two capsules containing semi solid paste of gold and chemical weighing 643.28 Grams)

2.6 The entire proceedings carried out on 30/31.03.2026, commencing from the recovery of the two (02) capsules covered with black plastic tape containing semi solid substance consisting of Gold & Chemical mix having gross weight of 643.28 grams from the body of Smt. Iram Queen at SVPI Airport, Ahmedabad, taking possession of the said semi solid substance consisting of Gold & Chemical mix by the AIU officers, converting the semi solid substance consisting of Gold and Chemical mix into one (01) Gold Bar weighing 553.07 grams by the Government approved valuer at his workshop and further examination, testing and valuation of the recovered material by the Government Approved Valuer, and return to the office of the Air Intelligence Unit, Customs, SVPI Airport, Ahmedabad, were conducted in the presence of the independent Panch witnesses and were duly recorded under Panchnama dated 30/31.03.2026.

SEIZURE OF THE ABOVE GOLD BAR:-

3. The said 01 Gold Bar weighing 553.07 Grams was derived from the two (02) capsules each covered with black plastic tape containing semi solid paste having Gross weight 643.28 Grams, that was found concealed inside the rectum of the passenger without any legitimate Import documents inside the

Customs Area, therefore the same fall under the category of Smuggled Goods in terms of Section 2(39) of Customs Act, 1962 and stand liable for confiscation under the Customs Act, 1962. Therefore, the said gold bar net weighing 553.07 Grams having purity 999.0/24kt and having the Market Value of Rs. 83,29,234/- (Rupees Eighty Three Lakh, Twenty Nine Thousand Two Hundred Thirty Four only) and Tariff value as Rs. 75,58,393/- (Rupees Seventy Five Lakh Fifth Eight Thousand Three Hundred Ninety Three only) was placed under seizure vide Order dated 31.03.2026 (**RUD-04**) issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject gold bar is liable for confiscation under Section 111 of the Customs Act, 1962**.**

STATEMENT OF SMT. IRAM QUEEN:

4. Statement of Smt. Iram Queen was recorded on 31.03.2026 (**RUD-05**), wherein, inter alia, she stated her personal particulars, including her name and address. She further stated that she was Graduate in Arts (Sociology), runs ladies clothing business from home and earns approximately Rs. 30,000/- per month.

4.1 She stated that she had gone to Jakarta (Indonesia) on 24.03.2026 from Chhatrapati Shivaji International Airport, Mumbai via Colombo (Sri Lanka) and returned to Ahmedabad at SVPI International Airport, Ahmedabad from Indonesia via Kuala Lumpur (Malaysia) through Air Asia Flight No. AK91 on 30.03.2026 and expense of the entire trip i.e. Mumbai to Jakarta and returning from Jakarta to Ahmedabad Airport were borne by her only.

4.2 She further confessed that she had concealed two (02) semi solid gold paste capsules in her rectum and returned India from Indonesia via Kuala Lumpur (Malaysia) through Air Asia Flight No. AK91 on 30.03.2026.

4.3 She is a regular and frequent flier and doing the business goods like Ladies' Clothes, perfumes, Bags & other related accessories etc. She also stated that earlier to this trip, she had already visited Indonesia once. She had also visited Dubai for several times for purchasing and bringing Ladies' Clothes, perfumes, Bags & other related accessories etc. She stated that this is her first attempt of smuggling of gold while coming from Indonesia to

Ahmedabad via connecting flight at Kuala Lumpur (Malaysia) through Air Asia Flight No.AK91 on 30.03.2026.

4.4 She stated that being cheaper flight fare she opted Ahmedabad as arrival point in case of her abroad travel.

4.5 She stated that she always booked flight ticket for abroad online from her own pocket/fund.

4.6 She had perused the said Panchnama dated 30/31.03.2026drawn at Terminal-2 of SVP International Airport, Ahmedabad and stated that she had been present during the entire course of the said panchnama proceedings and agreed with the contents of the said Panchnama. She had been explained the said Panchnama in English and Hindi Language too. Upon perusal of the panchnama, in token of its correctness, she put her dated signature on last page of the Panchnama.

4.7 She stated that she had purchased the Gold Capsules in Jakarta from her own arranged funds but she did not have any purchase bill as she intended to clear the gold capsules illicitly without payment of Customs Duty. She stated that she is the owner of this Gold in paste form.

4.8 She stated that she arranged fund from her friends on loan basis and assured them to repay the same once the gold is sold in India on higher value.

4.9 She stated that this is the first time when she had indulged in smuggling of gold activity by way of concealing two capsules consisting mixture of gold and chemical covered with black plastic tape concealed in her rectum.

4.10 She narrated the sequence of events regarding her arrival at Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad, on the night of 30th;/31st March 2026. She stated that upon arriving at the airport at approximately 11:45 PM on 30.03.2026, she collected her checked-in baggage and proceeded toward the exit gates through the Green Channel, after passing the Customs counter at the Red Channel. She confirmed the accuracy of the

events recorded in the Panchnama drawn on 30/31.03.2026 at Terminal 2 of SVPI Airport. She further stated that her checked-in baggage was placed through the baggage screening machine located near the Green Channel of the Arrival Hall, where it was thoroughly screened and examined. Thereafter, when the intercepting officer repeatedly questioned her regarding the concealment of any contraband/dutiable/prohibited goods in her luggage, she handed over all the visible goods kept inside her bags. The officer then searched her luggage. The officers interrogated her further regarding any hidden contraband/dutiable/prohibited goods. At that point, she admitted to concealing two capsules, each wrapped in black adhesive tape, containing gold in a semi-solid paste form inside her rectum. A lady officer then escorted her to the washroom located opposite the baggage scanning machine, outside the Air Intelligence Unit (AIU) office in the Arrival Hall of Terminal 2. Shortly thereafter, she came out from the washroom and produced the two capsules in semi solid paste form consisting of gold and chemical mixture.

4.11 She stated that she did not want to declare the gold at Red Channel. Therefore, she opted for green channel to exit without declaring the gold containing in two capsules.

4.12 She stated that she is the owner of this gold paste contained within the two capsules and she had planned to eject the same from her rectum once cleared the green channel and then carry the same in her pockets to Agra where the same was to be sold in open market after melting and extracting of gold from the gold capsules.

4.13 She stated that she was aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence.

4.14 She also stated the she was not in possession of any other dutiable/prohibited/restricted goods which required to be declared before the Customs authority.

5. From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2026, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, One (01) Gold Bar net weighing 553.07 grams (Net Weight) having purity 999.0/24kt and having Market Value of Rs. 83,29,234/- and Tariff value as Rs. 75,58,393/-, derived from semi solid gold paste in two capsules (weighing total 643.28 grams) each wrapped in black colored plastic tape was brought to India by Smt. Iram Queen, by concealing the same inside her rectum, who had arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 via Air Asia Flight No. AK91 (Seat No. 17D), at SVPI Airport, Ahmedabad. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules as amended and for these reasons alone it cannot be considered as a bonafide baggage under the Customs Baggage Rules, 2026. According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper officer. In the instant case, the passenger had not declared the said one derived gold bar totally weighing 553.07 grams having purity of 999.000/24kt because of malafide intention and thereby contravened the provision of Section 77 of the Customs Act, 1962. It therefore, appears that the said one derived gold bar totally weighing 553.07 grams having purity of 999.000/24kt recovered from **Smt. Iram Queen**, were attempted to be smuggled into India with an intention to clear the same without discharging duty payable thereon. It, therefore, appears that the said one derived gold bar totally weighing 553.07 grams having purity of 999.000/24kt is liable for confiscation under the provision of Section 111 of the Customs Act, 1962. Consequently, the said one derived gold bar totally weighing 553.07 grams recovered from **Smt. Iram Queen,** concealed by her inside her rectum, at Terminal -2, SVPIA Ahmedabad on 31.03.2026 was placed under seizure vide Panchnama dated 30/31.03.2026 and Seizure order dated 31.03.2026 by the AIU Officers of Customs under the reasonable belief that the subject gold is liable for confiscation. Hence, the said one derived gold bar was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memos/Order dated 31.03.2026.

5.1 In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold in this case is more than Rs.50/- Lakhs, hence this case is fit for arrest in terms of Section 104 of the Customs Act, 1962. The relevant pars of Section 104 of Customs Act, 1962 is as:-

Section 104 of the Customs Act, 1962*- The provisions of Section 104 (6) & (7) of the Customs Act, 1962 is reproduced as under:-*

(6) Notwithstanding anything contained in the Code of [(6) Criminal Procedure, 1973, (2 of 1974) an offence punishable under section 135 relating to —

(a) evasion or attempted evasion of duty exceeding fifty lakh rupees; or

(b) prohibited goods notified under section 11 which are also notified under sub-clause (C) of clause (i) of sub-section (1) of section 135; or

(c) import or export of any goods which have not been declared in accordance with the provisions of this Act and the market price of which exceeds one crore rupees; or

(d) fraudulently availing of or attempt to avail of drawback or any exemption from duty provided under this Act, if the amount of drawback or exemption from duty exceeds fifty lakh rupees,

shall be non-bailable.

(7) Save as otherwise provided in sub-section (6), all other offences under this Act shall be bailable.]

Hence, the said passenger was arrested on 31.03.2026 under Section 104 of the Customs Act, 1962. Thereafter, **Smt. Iram Queen** was released on bail on 31.03.2026 after paying a surety/bail bond amount of Rs 60,000/-(Rupees Sixty Thousand Only) in terms of Section 104(7) of Customs Act, 1962.

SUMMATION:

6. The aforementioned proceedings indicate that Smt. Iram Queen had attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold having the Market Value of **Rs. 83,29,234/-** (Rupees Eighty Three Lakh, Twenty Nine Thousand Two Hundred Thirty Four only) and Tariff value as **Rs. 75,58,393/-** (Rupees Seventy Five Lakh Fifth Eight Thousand Three Hundred Ninety Three only), liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same were placed under seizure vide Order dated 31.03.2026 issued under the Provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject Gold Bar is liable for confiscation under Section 111 of the Customs Act, 1962.

7. LEGAL PROVISIONS:

7.1. According to the Customs Baggage (Declaration and Processing) Regulations, 2026 issued vide Notification 15/2026 (NT) dated 01.02.2026, all passengers who come to India and have anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage under Section 77 of the Customs Act, 1962.

7.2. All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its contents to the proper officer. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act,1992, no export or import shall be made by any person except in accordance with the provisions of Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

7.3. In terms of Para 2.27 (a) of the Foreign Trade Policy 2023, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof specified in the Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies

nominated for the said purpose under Para 4.40 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the 'eligible passenger' means passenger of Indian origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad. The above said legal provisions are reproduced below:

7.3.1. As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 the Central Government may by Order 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.

7.3.2. As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 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.

7.3.3. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 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.

7.3.4 Para 2.27 (a) of the Foreign Trade Policy 2023:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

Para 4.40 of the Foreign Trade Policy 2023:

Nominated Agencies: -

(i) Exporters may obtain gold / silver / platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.

(ii) Nominated Agencies are MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.

(iii) Reserve Bank of India can authorize any bank as Nominated Agency.

(iv) Procedure for import of precious metal by Nominated Agency shall be as per the provisions laid down in Hand Book of Procedures.The procedure for import of precious metal by Gems and Jewellery units operating under EOU & SEZ Schemes will be as per available scheme. The monitoring mechanism for Nominated Agencies (Other the Bank Authorized by RBI) shall be as per Para 4.93 of HBP.

(v) A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold bars as per Reserve Bank of India guidelines.

7.4. Condition 41 of Sl. No. 356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger is regulated in the following manner:

If,
1. (a) the duty is paid in convertible foreign currency;

(b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and

2. the gold or silver is, -

(a) carried by the eligible passenger at the time of his arrival in India, or

(b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and

(c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1;

Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.

Explanation.- For the purposes of this notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

7.5 <u>Baggage Rules, 2026</u> –

7.5.1. As per Rule 6 of the Baggage Rules, 2026, "a resident or tourist of Indian origin residing abroad for more than one year, on return to India shall be allowed duty free clearance of jewellery upto a weight of forty grams, if brought by a female passenger or twenty grams if brought by a passenger other than a female passenger in *bona fide* baggage".

7.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that import of gold including gold Jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2015-2020 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permitted above.

7.6. In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1962, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended vide FTP, 2023, the Central

Government vide DGFT's Notification No. 49/2015-2020 dated 5thJanuary, 2022 made amendment in import policy conditions of gold in any form Chapter 71 of ITC (HS), 2017, Schedule-1 (Import Policy) as under:

ITC(HS) Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
71061000	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069110	Unwrought: Grains	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Silver dore can be imported by refineries against a license with AU condition.	No change in existing Policy Condition
71069190	Unwrought: Others			
71069210	Sheets, plates, strips, tubes and pipes	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT(for other agencies).	No change in existing Policy Condition
71069290	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT(for other agencies).	No change in existing Policy Condition
71081100	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition

71081200	Other unwrought forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition.	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA(for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition.
71081300	Other semi-manufactured forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71189000	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA(for qualified jewellers through India International Bullion Exchange).

7.6.1. As per the said Notification, the expression "*Gold in any form*" includes *gold in any form above 22 carats* under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

7.6.2. Further, as per Section 2(33) of the Customs Act, 1962, '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 goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, smuggling of "One Gold Bar totally weighing 553.07 grams (Net Weight)" having purity 999.0/24kt having the Market Value of Rs. 83,29,234/- and Tariff value as Rs. 75,58,393/-, derived from the two capsules(weighing total 643.28 grams) each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form was brought to India as found concealed inside the body of the passenger without declaring before the Customs Authorities in contravention of the Foreign Trade Policy 2023 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note

that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

7.7. Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2023 read with the Customs Act, 1962 and RBI circulars, as well as the Rules and regulations mentioned supra, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in said Regulations.

7.8. As per Section 2(3) – "baggage includes unaccompanied baggage but does not include motor vehicles.

7.9. As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-

(a) vessels, aircrafts and vehicles;

(b) stores;

(c) baggage;

(d) currency and negotiable instruments; and

(e) any other kind of movable property;

7.10. ***Section 2(33) of the Customs Act, 1962*** -"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.

7.11. ***Section 2(39) of the Customs Act, 1962*** -"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.

7.12. Further, in terms of provisions under Section 123 of the Customs Act,

1962, it is the responsibility of the person who is in possession of the said gold / silver or the person claiming ownership of the same, to prove that the same were not smuggled gold. Relevant provisions of Section 123 of the Customs Act, 1962 are as under:

Section 123: Burden of proof in certain cases. –				
(1)	*Where any goods to which this section applies are seized under this act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be –*			
	(a)	*In a case where such seizure is made from the possession of any person, -*		
		(i)	*on the person from whose possession the goods were seized; and*	
		(ii)	*if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person.*	
	(b)	*In any other case, on the person, if any, who claims to be the owner of the goods so seized.*		
(2)	*This section shall apply to gold and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*			

7.13. Section 111 of the Customs Act, 1962 provides for the confiscation of the goods which are imported improperly.

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;

(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;]

7.14. Section 112 of the Customs Act, 1962 provides the penalty on the persons for the improper import of the goods.

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, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

7.15. Section 119: Confiscation of goods used for concealing smuggled goods:

"Any goods used for concealing smuggled goods shall also be liable to confiscation".

7.16. From all the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 carat) was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof is allowed subject to certain conditions are to be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfillment of certain conditions.

8. Contravention and violation of laws:

It therefore appears that:

8.1 From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of the Baggage Rules, 2026, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, 01 gold bar totally weighing 553.07 grams having purity of 24 Kt/999.0, derived from the two capsules (weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, concealed inside the rectum by the passenger, Smt. Iram Queen, who had arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 in flight no. AK 91, at Terminal-2 of SVPIA Ahmedabad. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules and for these reasons alone it cannot be considered as a Bonafide Baggage under the Customs Baggage Rules, 2026.

8.2 According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper Officer. In the instant case, the passenger had not declared the said derived 01 gold bar totally weighing 553.07 grams having purity of 24Kt/999.0 because of malafide intention and thereby contravened the provisions of Section 77 of the Customs Act, 1962. It therefore, appears that the said 01 gold bars totally weighing 553.07 grams having purity of 24 Kt/999.0 recovered from the two capsules(weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, concealed by Smt. Iram Queen inside her rectum, was attempted to be smuggled into India with an intention to clear the same without discharging duty payable thereon. It, therefore, appears that the said gold bar totally weighing 553.07 grams having purity of 24 Kt/999.0 is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Consequently, 01 gold bar totally weighing 553.07 grams having purity of 24 Kt/999.0, derived from the two capsules(weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form,concealed by Smt. Iram Queen inside her rectum, who had arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 in flight no. AK 91, at Terminal-2 of SVPIA Ahmedabad was placed under

seizure vide Panchnama dated 30/31.03.2026 and Seizure Order dated 31.03.2026 by the AIU Officers of Customs under the reasonable belief that the subject Gold is liable for confiscation.

8.3. Smt. Iram Queen had attempted to smuggle/improperly import, 01 derived gold bar, weighing 553.07 grams (Net Weight) having purity 999/24 Kt. with a Market Value of **Rs. 83,29,234/-** (Rupees Eighty Three Lakh Twenty Nine Thousand Two Hundred Thirty Four only) and Tariff value as **Rs. 75,58,393/-** (Rupees Seventy Five Lakh Fifth Eight Thousand Three Hundred Ninety Three only), where the said gold bar is derived from the two capsules(weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, by concealing and carrying the same inside her rectum with a deliberate intention to evade payment of Customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. The said passenger, **Smt. Iram Queen** had knowingly and intentionally smuggled the said gold bar having Gross weight 553.07 Grams, derived from the two capsules(weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, found concealed in her rectum, on her arrival from Abu Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 in flight no. AK 91(Seat No. 17D) at Terminal-2 SVPIA Ahmedabad, with an intent to clear it illicitly to evade payment of Customs duty. Therefore, the improperly imported gold by **Smt. Iram Queen**, by way of concealment in body and without declaring it to Customs on arrival in India cannot be treated as Bonafide household goods or personal effects. **Smt. Iram Queen** has thus contravened the Foreign Trade Policy 2023 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, as amended.

8.4. **Smt. Iram Queen** by not declaring 01 Gold bar totally weighing 553.07 grams derived from the two capsules (weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, which were found concealed in her rectum, which

included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage (Declaration and Processing) Regulations, 2026.

8.5. The improperly imported/smuggled gold by **Smt. Iram Queen**, in the form of 01 Gold bar totally weighing 553.07 grams derived from the two capsules(weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form,concealed by the passenger, **Smt. Iram Queen**, inside her rectum, who had arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 in flight no. AK 91, at Terminal-2 of SVPIA Ahmedabad, for the purpose of the smuggling without declaring it to the Customs is thus liable for confiscation under Section 111(d), 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.

8.6. **Smt. Iram Queen**, by the above-described acts of omission/commission and/or abetment has rendered herself liable for penalty under Section 112 of Customs Act, 1962.

8.7. As per Section 123 of Customs Act 1962, the burden of proving that the said 01 Gold bar totally weighing 553.07 grams derived from the two capsules(weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, concealed by the passenger, **Smt. Iram Queen**, inside her rectum, who had arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 in flight no. AK 91, at Terminal-2 of SVPIA Ahmedabad is not smuggled goods, is upon **Smt. Iram Queen**, who is the Noticee in this case.

9. Now therefore, the Passenger/Noticee i.e. **Smt. Iram Queen** (D.O.B. 15.09.1976), residing at 58 Mohalla Pathanan, Fatehabad, Agra, Uttar Pradesh, India, Pin – 283111, is hereby called upon to show cause in writing to

the Additional/ Joint Commissioner of Customs, Customs Ahmedabad having his office at 1st Floor, Custom House, Opp. Old High Court, Navrangpura, Ahmedabad- 380009, as to why:

(i) One (01) Gold Bar, having purity 999.0/24 Kt., weighing **553.07 grams** (Net Weight) and having the Market Value of **Rs. 83,29,234/-** (Rupees Eighty-Three Lakh Twenty-Nine Thousand Two Hundred Thirty-Four only) and Tariff value as **Rs. 75,58,393/-** (Rupees Seventy Five Lakh Fifth Eight Thousand Three Hundred Ninety Three only), derived from the two capsules (weighing total 643.28 grams), each wrapped in black colored plastic tape containing gold in semi solid paste and chemical form, cconcealed by the passenger, Smt. Iram Queen inside her rectum, who had arrived from Jakarta to Ahmedabad (AMD) via Kuala Lumpur (KUL) on 30.03.2026 in flight no. AK 91, at Terminal-2 of SVPIA Ahmedabad, placed under seizure under panchnama proceedings dated 30/31.03.2026 and Seizure Memo Order dated 31.03.2026, should not be confiscated under the provision of Section 111(d), 111(l) and 111(m) of the Customs Act, 1962;

(ii) Penalty should not be imposed upon **Smt. Iram Queen**, under the provisions of Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. **Smt. Iram Queen**, 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 in her submission; it would be presumed that she does not desire a personal hearing. Smt. Iram Queen should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

11. The noticee, **Smt. Iram Queen** 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 the notice(s), under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

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

Digitally signed by
SHREE RAM VISHNOI
Date: 16-09-2026
13:12:28

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad.

DIN No. 20260971MN0000443090

F.No.: VIII/10-39/SVPIA-C/O&A/HQ/2026-27 Date:16.09.2026

To,

Smt. Iram Queen,
W/o. Afaq Ahmad Khan,
58, Mohalla Pathanan, Fatehabad, Agra,
Uttar Pradesh, India, Pin – 283111

Copy to:

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

Annexure 'A'

Documents relied upon in the notice to Show Cause bearing F.No.: VIII/10-39/SVPIA-C/O&A/HQ/2026-27 dated 16.09.2026 issued to **Smt. Iram Queen**, (D.O.B.15.09.1976), residing at 58, Mohalla Pathanan, Fatehabad, Agra, Pin –283111, Uttar Pradesh, India, for attempting to smuggle one Gold Bar having net weight of 553.07 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 30/31.03.2026at SVP International Airport, Ahmedabad	Copy enclosed
2	Detailed primary verification report of semi solid substance in the form of Annexure A dated 31.03.2026 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
3	Valuation Certificate No. 871/2025-26 dated 31.03.2026 issued by Shri Soni Kartikey Vasantrai, Government Approved Valuer.	Copy enclosed
4	Seizure memo Order dated 31.03.2026 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the 01 gold bar weighing 553.07 grams.	Copy enclosed
5	Statement dated 31.03.2026 of Smt. Iram Queen	Copy enclosed