



## प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन, ”पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

दूरभाष : (079) 2754 4630      फैक्स : (079) 2754 2343      ई-मेल: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in)

### **SHOW CAUSE NOTICE**

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

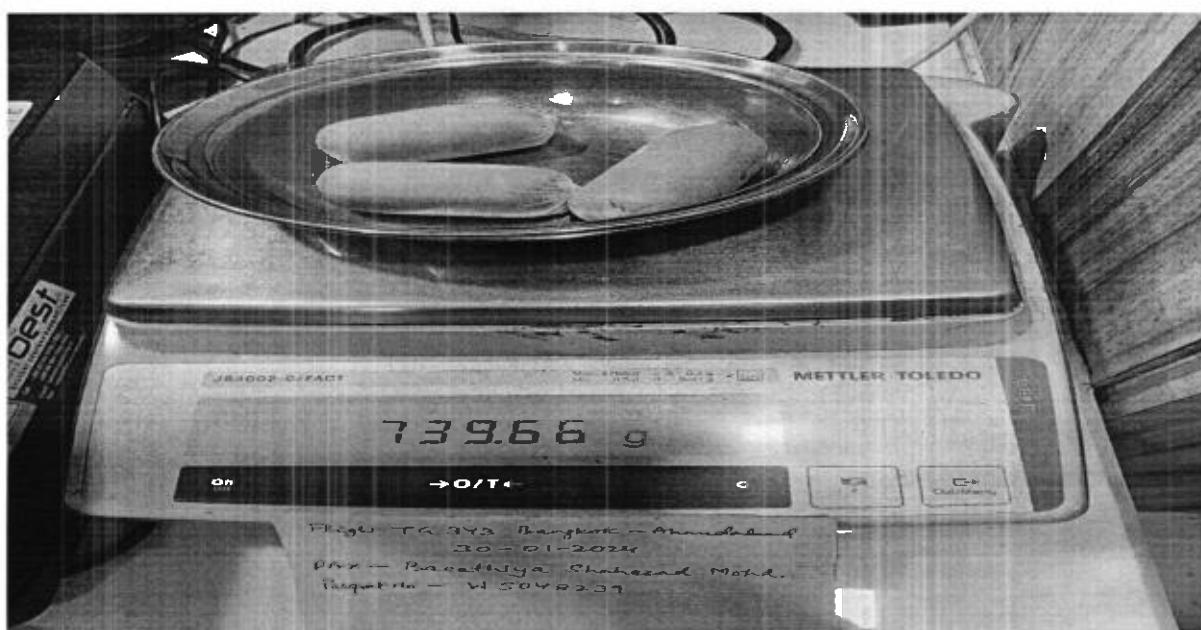
**Shri Shahezad Mohammad Basathiya**, Aged 29 years (DOB 15.01.1995) son of Shri Mohammad Osman Basathiya holding Indian Passport No. W5048239 address (as per passport): Bage Yusuf Colony, Veraval, Gir Somnath, Pin - 362265, arrived from Bangkok to Ahmedabad on 31.01.2024 by Thai Airlines, Flight No. TG343 at SVPI Airport, Ahmedabad around 23.51 hours approx. On the basis of specific input that this male passenger was carrying dutiable/ contraband goods, the passenger was intercepted by the DRI and Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad, while passenger was attempting to exit through green channel without making any declaration to the Customs, under the Panchnama proceedings dated 31.01.2024 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage.

**02.** The pax was questioned by the DRI & AIU officers as to whether he was carrying any dutiable/ contraband goods in person or in his baggage, to which he denied. Not being satisfied with the reply of the suspected passenger, the officer asked him to pass through the Door Frame Metal Detector (DFMD) installed at the arrival hall after removing all the metallic substances. The passenger was passed through the Door Frame Metal Detector (DFMD) installed at the end of the green channel in the Arrival Hall of Terminal 2 building; however, no beep sound was heard.

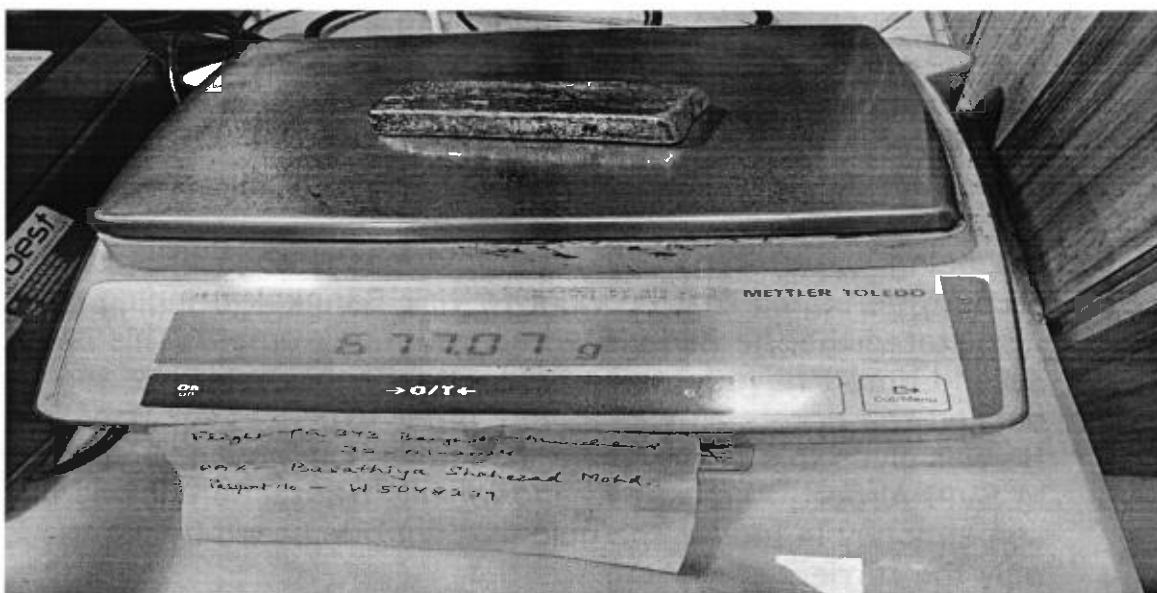
**03.** The said passenger was carrying one trolley bag and one backpack. All the bags were scanned in the X-Ray Baggage Scanning Machine (XBIS) located near the green channel counter at terminal 2

of SVPI Ahmedabad. On checking his baggage nothing objectionable was found. Thereafter, the passenger was taken to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad. On sustained interrogation, the passenger asked whether he was concealing any high value dutiable goods, then the passenger confessed that he had three capsules consisting of gold and chemical mix paste concealed in his body i.e. rectum. Then the officer took him to the washroom and asked to remove it, the same was removed and handed over to the AIU Officers.

**04.** The said material in paste form needed to be confirmed and the purity as well as weight of the paste needed to be ascertained by a Government Approved Valuer. The DRI officer called the Government Approved Valuer for testing of said capsules/ packets. The Government Approved Valuer informed the AIU officer that the testing of the said material was only possible at his workshop as gold has to be extracted from such paste form by melting it and also informed the address of his workshop and requested the AIU officers to come for testing and valuation. Thereafter, at around 12.15 AM. of 31.01.2024 the AIU Officers along with the Panchas and the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer, Shri Kartikey Vasantrai Soni, located at K.V. Jewels, C.G. Road, Ahmedabad. Here, after weighing the three capsules containing gold paste covered with white rubber weighs 739.660 grams. The photographs given as under:



Thereafter, the Government Approved Valuer started the process of converting the said paste material into solid gold. The gold and chemical mix substance was put into the furnace. Upon heating the said paste substance, it turned into liquid material. The said substance in liquid state was taken out of the furnace, and poured in a bar shaped plate and after cooling it for some time, it became a yellow-coloured solid metal in the form of a bar. After completion of the procedure, the Government Approved Valuer informed that gold bar weighing 677.070 grams having purity 999.0 is derived from the 739.660 grams containing gold and chemical mix paste.



**05.** After testing the said bar, the Government Approved Valuer confirmed vide his Valuation Certificate No. 1273/2023-24 dated 31.01.2024 (**RUD-02**) that it was pure gold. Further, he informed that as per the total Market Value of the said recovered gold bar weighing **677.070** grams derived from the paste substance consisting of Gold & Chemical Mix of gross weighing 739.660. The net weight of the gold bar is **677.070** having purity 999.00 and it's Market Value at **Rs.43,90,122/-** (Rupees Forty Three Lac Thirty Ninety Thousand One Hundred and Twenty Two only) and Tariff Value is **Rs.37,69,533/-** (Rupees Thirty Seven Lac Sixty Nine Thousand Five Hundred and Thirty Three Only). The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate).

Sr. No.	Details of Items	Pieces	Purity	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	Gold Bar	01	24kt./ 999.0	677.070	43,90,122/-	37,69,533/-

**06.** A statement of the passenger, Shri Shahezad Mohammad Basathiya, dated 31.01.2024 (**RUD-03**) was recorded under Section 108 of the Customs Act, 1962 wherein he stated that:

- i. he is 12th pass and his mobile number is 9773406101.
- ii. On being asked regarding his overseas travels, he stated that he went to Bangkok for bringing gold and came to SVPI International Airport, Ahmedabad at approx. 23.51 hrs AM on 31.01.2024 by Thai Airlines Flight No.TG343, after immigration checks I picked up my checked in bag and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red channel. At the time of taking exit the Customs officers intercepted me and repeatedly asked about carrying any high valued item. I confessed/admitted that I have concealed three capsules consisting of gold and chemical mix paste in my body i.e. rectum.
- iii. On being asked regarding the gold paste concealed in the rectum, he stated that he went to visit Bangkok Bringing gold. Also stated that he had visited abroad many times. This is the second time I have bringing gold. Mr. Shabbir met me and he booked the tickets as well as pay other expenses for Bangkok. He was given this gold to me to handover some unknown person at SVPI Airport, Ahmedabad and for this transaction he will pay some money in India. The gold was not purchased by him He is only the carrier.
- iv. On being asked why he had opted for green channel without declaring the dutiable goods, he stated that in the greed of quick money he did not make any declaration at Ahmedabad Airport regarding concealment of gold done by him. He had full confidence that the gold concealed in the body i.e. rectum could not be found by Customs. Hence, he had opted for green channel without the declaration with an intent to clear the gold to evade the payment of Customs Duty.

**07.** In view of the above, the said 677.070 grams Gold Bar had been placed under Seizure on under Panchnama proceedings dated 31.01.2024 (**RUD-01**) and Seizure Memo dated 31.01.2024 (**RUD-04**) on the reasonable ground that the same are liable for confiscation under the Customs Act, 1962 in as much as the said act was an attempt to smuggle the said goods inside India illegally. The seized goods i.e. one gold bar weighing 677.070 grams having purity 999.0 (24 Kt.) recovered/ derived from the paste comprising of Gold and chemical Mix totally weighing 739.660 grams had been handed over to the

warehouse in-charge for safe keeping vide E. No. 5669 dated 31.01.2024.

#### **8. 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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

**VII) Section 119 – Confiscation of goods used for concealing smuggled goods** – Any goods used for concealing smuggled goods shall also be liable to confiscation."

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

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

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

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

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

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

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

**I) Regulation 3 (as amended) - All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.**

**9. Contravention and violation of law:**

It therefore appears that:

- (a) The passenger viz. Shri Shahezad Mohammad Basathiya had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 677.070 grams having purity 999.0/24 Kt. derived from semi solid gold paste and having Market value of Rs.43,90,122/- (Rupees Forty Three Lac Thirty Ninety Thousand One Hundred and Twenty Two only) and Tariff Value is Rs.37,69,533/- (Rupees Thirty Seven Lac Sixty Nine Thousand Five Hundred and Thirty Three Only). The said semi solid gold paste in the form of capsules was concealed in his rectum and not declared to the Customs. The passenger opted for the green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumvent the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 677.070 grams of purity 999.0/24 Kt. by Shri Shahezad Mohammad Basathiya by way of concealment 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 viz. Shri Shahezad Mohammad Basathiya found hiding three capsules consisting gold and chemical mix paste in his body, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (d) Shri Shahezad Mohammad Basathiya by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighs 677.070 grams of purity 999.0/24 Kt. and having Market value of Rs.43,90,122/- (Rupees Forty Three Lac Thirty Nine Thousand One Hundred and Twenty Two only) and Tariff Value is Rs.37,69,533/- (Rupees Thirty Seven Lac Sixty Nine Thousand Five Hundred and Thirty Three Only), derived from semi solid gold paste weighing 677.070 grams in the form of capsules without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Shahezad Mohammad Basathiya. -

**10.** In view of the above, now therefore, **Shri Shahezad Mohammad Osman Basathiya** Son of Shri Mohammad Osman Basathiya , holding an Indian Passport Number No. W5048239 residing at Bage Yusuf Colony, Veraval, Gir Somnath, Pin-362265, Gujarat, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 'Custom House' Building, Near All India Radio, Old High Court Lane, Navrangpura,

Ahmedabad 380009, within **30 days** of the receipt of this notice as to why :

- i. One gold bar weighing **677.070** grams having purity of 999.0 (24 Kt.) recovered/ derived from the paste consisting of Gold and chemical Mix and its Market Value at **Rs.43,90,122/-** (Rupees Forty Three Lac Thirty Ninety Thousand One Hundred and Twenty Two only) and Tariff Value is **Rs.37,69,533/-** (Rupees Thirty Seven Lac Sixty Nine Thousand Five Hundred and Thirty Three Only), should not be confiscated under the provisions of Sections 111(d), 111 (f), 111(i), 111 (j) and 111 (l) and 111(m) of the Customs Act, 1962; and
- ii. Penalty should not be imposed upon the passenger under Section 112 of the Customs Act, 1962;

**11.** The noticee viz. Shri Shahezad Mohammad Osman Basathiya, Son of Shri Mohammad Osman Basathiya is further required to state specifically in his written reply to this notice as to whether he desires to be heard in person. If no reply to this notice is received within **30 (Thirty) days** from the date of receipt of this notice or he fails to appear for the personal hearing on the date and time intimated to him, the case is liable to be decided on the basis of merits and the evidences available, without any further reference to him.

**12.** The noticee is further required to note that his reply should reach within 30 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 receipt of this SCN or if he does not appear before the adjudicating authority as and when posted for hearing, the case is liable to be decided ex- parte on the basis of facts and evidence available on record.

**13.** This notice is issued without prejudice to any other action that may be taken under any other provision of the Customs Act, 1962 and/ or rules made there under and/ or under the provisions of any other law for the time being in force.

**14.** The documents relied on in the notice are listed at Annexure 'A' and are enclosed with this notice.

**15.** The department reserves its right to amend, modify or supplement this notice at any time prior to adjudication of this case.

*V. Malani*  
14/6/24  
**(Vishal Malani)**  
Additional Commissioner  
Customs, Ahmedabad

F. No. VIII/10-95/SVPIA-A/O&A/HQ/2024-25 Date: 14.06.2024  
DIN : 20240671MN0000666ECE

**BY SPEED POST**

To,  
**Shri Shahezad Mohammad Osman Basathiya,**  
97, Bage Yusuf Colony,  
Veraval, Gir Somnath, Pin-362265,  
Gujarat.

Copy to:

- (i) The Deputy/ Assistant Commissioner of Customs (AIU), SVPI Airport, A'bad.
- (ii) The Superintendent (Systems), Customs, HQ, Ahmedabad for uploading on the official website.
- (iii) Guard File.

**Annexure 'A'**

Documents relied upon the notice to show cause issued to Shri Shahezad Mohammad Osman Basathiya.

<b>Sr. No</b>	<b>Document</b>	<b>Remarks</b>
1	Panchnama drawn on 31.01.2024 at SVP International Airport, Ahmedabad	Available with the noticee
2	Valuation certificate No.1273/2023-24 date 31.01.2024 issued by Shri Kartikey Soni, Government Approved Valuer.	Copy enclosed
3	Statement dated 31.01.2024 of Shri Shahezad Mohammad Osman Basathiya	Copy enclosed
4	Seizure memo Order dated 31.01.2024 issued under Section 110 (1) of the Customs Act, 1962.	Copy enclosed

**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,**

**TERMINAL-2, AHMEDABAD DATED 30.01.2024**

Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Ansari Mohd. Faisal	445/9, Jivram Mukhi ni Chali, Opp. Usha Talkies, Gomtipur-380021.	21	Service
2	Revar Nikul	Plot No. 44, Chandramani Soc. Bhavnagar-364004.	28	Service

On being called upon by a person, who introduces herself as Ms. Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 23:30AM of 30.01.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar all three are Superintendent (AIU), Shri Anil Vyas, Shri C Varghese Rappai (S.I.O), Shri Ajay Bhardwaj, Rakesh Ranjan(I.O) DRI, Ahmedabad and Shri Kamal Kumar Khatik, Inspector(AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

Ms. Sarjula Vasava, Superintendent informs us that they have input that 02 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. TG-343 of Thai Airlines which will be landing at approximately 23.51 AM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the two passengers identify (1) Asma Taher Husain Bhori and having Passport No. W4820382 (2) Shri Shahezad Mohammad Basathiya having Passport No. W5048239 and shows his Boarding Pass which shows that both had travelled from Bangkok to Ahmedabad on 30.01.2024 by Thai Airways Flight No. TG343 (Seat No. 40J(Shahezad) & 40K(Asma Bhori) at SVPI Airport, Ahmedabad. The AIU officers ask to Asma Taher Husain Bhori & Shri Shahezad Mohammad Basathiya if they have anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his and her personal search and she and other accompanied officers will conduct detailed examination of both of the passenger. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are

Before me

*Sarjula Vasava*  
Sarjula Vasava  
Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No.1: *Faisal*  
31/01/24

Panch No.2: *Revar. N. P.*  
31/01/24

*Asma 31/1/24*  
1. Asma Taher Husain Bhori 2. Shahezad Mohammad Basathiya  
(Passengers)

*31-1-24*

having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Asma Taher Bhoru Husain and Shri Shahezad Mohammad Basathiya to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as Jewellery etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.3 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

Now, the AIU officers ask the said passenger again as they have specific input, if they are having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passengers and on sustained interrogation and repeated questioning, the passenger Asma Taher Husain Bhoru confess that she is carrying two capsules containing gold paste concealed in his rectum. Also Shri Shahezad Mohammad Basathiya confess that he is carrying three capsules containing gold paste concealed in his rectum. Now they are taken to the washroom opposite belt no. 6 of arrival hall Terminal 2 by the Officer, where above said both the passenger removes all capsules covered with white tape containing gold paste from their rectum.

Thereafter, the AIU officer calls the Government Approved Valuer and informs him that five capsules have been recovered from a passengers and the passenger has informed that it is gold in semi-solid paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 12:15 AM on 31.01.2024 we the panchas along with the passengers and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Rond. Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informs that the two capsules recovered from Asma Taher Husain Bhoru containing gold paste wrapped in white rubber is weighing **495.45 Grams** and Shri Shahezad Mohammad Basathiya containing gold paste wrapped in white rubber is weighing **739.66 Grams**.

Before me

  
(Sarjula Vasava)  
Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No 1

*Fridat*  
31/01/24

Panch No 2 Rev. No. 1  
31/01/24

*Asma 31-1-24*  
1. Asma Taher Husain Bhoru 2. Shahezad Mohammad Basathiya  
(Passenger)

*31-1-24*

(ii) Boarding pass of Thai Airlines Flight No.TG-343 from Bangkok to Ahmedabad dated 30.01.2024 having seat No.40K.

## 2. Shri ShaheZad Mohammad Basathiya:

(i) Copy of Passport No.W5048239 issued at Ahmedabad on 12.10.2022 and valid up to 11.10.2032.

(ii) Boarding pass of Thai Airlines Flight No.TG-343 from Bangkok to Ahmedabad dated 30.01.2024 having seat No.40J.

Now, the AIU Officer show the passengers as well as us, the passenger manifest of Air Asia Flight No.FD-144, in which name of Asma Taher Husain Bhori and Shri Shahezad Mohammad Basathiya mentioned clearly. We the panchas as well as the passengers put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform us the panchas as well as the passengers Bhori Asma Taher Husain that the recovered Gold bar of 24Kt. with purity 999.0 weighing 445.25 Grams having market value of Rs. 28,61,622 (Rupees Twenty Eight Lakhs Sixty One thousand six hundred Twenty Two only) and having tariff value of Rs. 25,09,574/- (Twenty-Five lakhs Nine thousand Five hundred Seventy Four only) The value of the gold bar has been calculated as per the Notification No.95/2023-Customs (N.T.) dated 29.12.2023 (gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate),

and **Shri Shahezad Mohammad Basathiya** that the recovered Gold bar of 24Kt. with purity 999.0 weighing 677.070 Grams having market value of Rs. 43,90,122 (Rupees Forty Three Lakhs Ninety thousand One hundred Twenty Two only) and having tariff value of Rs. 37,69,533/- (Thirty-Seven lakhs Sixty Nine thousand Five hundred Thirty Three only) The value of the gold bar has been calculated as per the Notification No.02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate), recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by **Asma Taher Husain Bhori and Shri Shahezad Mohammad Basathiya** are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passengers places the One gold bar weighing 445.25 grams having purity of 999.00(24 Kt.) **recovered from** Asma Taher Bhori Husain the in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape and after placing the packing list **(Annexure-C)** on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

**Further, places the** One gold bar weighing 677.070 grams having purity of 999.00 (24 Kt.) recovered from Shri Shahezad Mohammad Basathiya

Before me

(Sarjula Vasava)

Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No.1

*Fusion*  
31/01/24

Panch No.2

*Revay. N.P.*  
31/01/24

1. Asma Taher Husain Bhori 2. Shahezad Mohammad Basathiya

(Passengers)

*Sho* 31-1-24

Case-1.: Gold bar derived from 2 capsules containing gold paste and chemical mix having gross weighing 495.450 Grams recovered from **Asma Taher Husain Bhori.**

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	495.450	445.330	999.0 24Kt.	28,87,520/-	24,79,339/-

Case-2.: Gold bar derived from 3 capsules containing gold paste and chemical mix having gross weight 739.660 Grams recovered from **Shri Shahezad Mohammad Basathiya.**

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	739.660	677.070	999.0 24Kt.	43,90,122/-	37,69,533/-

Now, as the proceedings of the extraction of gold at the workshop completed, we, the panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 9.45 AM on 31.01.2024.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that;

**Asma Taher Husain Bhori** is aged 37 years (DOB-08.07.1986), W/o- Taher Husain Bhori, address RM No. 102, 1<sup>st</sup> Flr, Gupta Palace, Above Maharastra Medical, Anand Koliwada, Mumbra, Thane, Pin-400612, Maharashtra(as per Passport) and

**Shri Shahezad Mohammad Basathiya** is aged 29 years (DOB-15.01.1995), S/o- Mohammad Osman Basathiya, address Bage Yusuf Colony, Veraval, Gir Somnath, Pin-362265, Gujarat(as per Passport).

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Asma Taher Husain Bhori and Shri Basathiya Shahezad Mohammad produces the identity proof documents which are as under:-

#### 1. Bhori Asma Taher Husain:

Copy of Passport No.W4820382 issued at Ahmedabad on 19.09.2022 and valid up to 18.09.2032.

Before me

*Shahzeb Basavali*  
(Shahzeb Basavali)  
Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No 1:

*Shahzeb  
31/01/24*

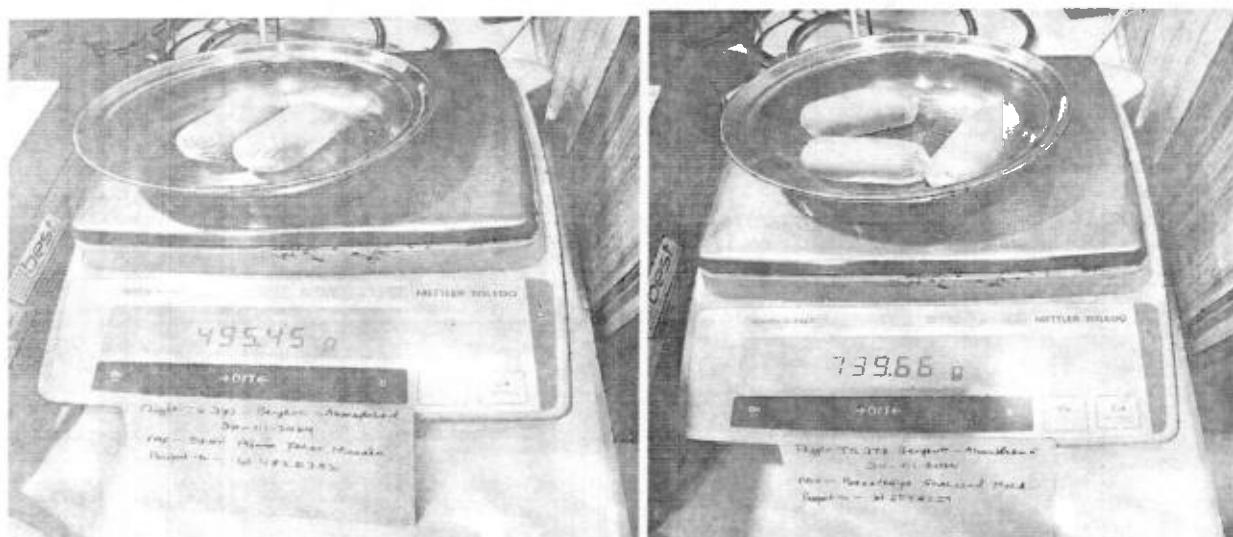
Panch No 2:

*Revar. N. P  
31/01/24*

1. Asma Taher Husain Bhori    2. Shahezad Mohammad Basathiya  
(Passengers)

*Shahzeb  
31-1-24*

Now the AIU officer takes the photographs of the said capsules which are as under:



Thereafter, she leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the two capsules containing semi-solid substance consisting of gold and chemical mix recovered from **Asma Taher Husain Bhor**, into solid gold. The white rubber of two capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **495.45 grams** of 2 capsules containing semi-solid substance consisting of gold and chemical mix. in presence of we panchas, the passenger and the AIU Officers which comes to **445.33 Grams**.

Further, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from **Shri Shahezad Mohammad Basathiya**, into solid gold. The black colour adhesive tape of two capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **739.66 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix, in presence of we panchas, the passenger and the AIU Officers which comes to **677.07 Grams**.

Now the AIU officer takes the photographs of the above said bars which are as under:

Before me

*Sarjula Vasava*  
(Sarjula Vasava).  
Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No.1

*Fusai*  
31/01/24

Panch No.2: *Reuqas N.P.*  
31/01/24

1. Asma Taher Husain Bhor 2. Shahezad Mohammad Basathiya  
*Asma* 31-1-24 (Passengers) *Shahezad* 31-1-24



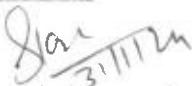
Now, the Government Approved Valuer, in presence of we panchas, the passengers and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation of gold bar weighing 445.33 grams derived from semi solid substance(two capsules covered with white rubber) weighing 495.450 grams recovered from **Asma Taher Husain Bhor**, the Govt. Approved Valuer confirms it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing 445.33 Grams having market value of Rs. 28,87,520 (Rupees Twenty Eight Lakhs Eighty Seven thousand Five hundred Twenty only) and having tariff value of Rs. 24,79,339/- (Twenty-Four lakhs Seventy Nine thousand Three hundred Thirty Nine only) The value of the gold bar has been calculated as per the Notification No.02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate). He submits his valuation report to the AIU Officer vide certificate no 1274/2023-24 dated 31.01.2024 which is in Annexure-A and Annexure-B for passenger

Further, the Govt. Approved Valuer confirms the gold bar is having purity of 999.00(24 Kt.) weighing 677.070 grams derived from the three capsules consisting semi solid paste having gross weight 739.660 grams recovered from **Shri Shahezad Mohammad Basathiya** having market value of Rs. 43,90,122 (Rupees Forty Three Lakhs Ninety thousand One hundred Twenty Two only) and having tariff value of Rs. 37,69,533/- (Thirty-Seven lakhs Sixty Nine thousand Five hundred Thirty Three only) The value of the gold bar has been calculated as per the Notification No.02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate). He submits his valuation report to the AIU Officer vide certificate no 1273/2023-24 dated 31.01.2024 which is in Annexure-A and Annexure-B for passenger

We, the above panchas and the said passenger put our dated signature on the said valuation report.

The details of the Valuation of the said gold bars is tabulated in below table.

Before me

  
(Sarjula Vasava)

Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No: 1

  
31/01/24

Panch No: 2

  
Renu N. P.  
31/01/24

1. Asma Taher Husain Bhor 2. Shahezad Mohammad Basathiya

in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape and after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5668 dtd. 31.01.2024(Asma Taher Husain) & 5669 dated 31.01.2024(Shahezad Mohammad Basathiya).

The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passengers Bhoru Asma Taher Husain and Shri Shahezad Mohammad Basathiya.

Nothing else is seized or taken over from the passengers Asma Taher Husain Bhoru and Shri Shahezad Mohammad Basathiya 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 the Panchnama is the true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at 11.46 AM on 31.01.2024.

Before me

*Sarjula Vasava*  
(Sarjula Vasava)  
Superintendent of Customs  
Customs, SVPI Airport, Ahmedabad

Panch No.1:

*Faisal*  
31/01/24

Panch No.2: *Revar. N. P.*  
31/01/24

*Asma Taher Husain Bhoru* 31/01/24  
1. Asma Taher Husain Bhoru 2. Shahezad Mohammad Basathiya

(Passengers)

*Asma Taher Husain* 31-1-24

## ANNEXURE 'B'

### VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM SHAHEZAD MOHAMMAD BASATHIYA AT SVPI AIRPORT, AHMEDABAD ON 31/01/2024.

\*\*\*\*\*

Certificate No: 1273/2023-24

Dated: 31/01/2024.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **677.070** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **739.660** Grams (Three Rubber Capsules) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 02/2024- Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024- Customs (N.T.) dated 18.01.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64840** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **55674.20** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	<b>Gold Bar</b>	1	<b>677.070</b>	<b>999.0 24Kt</b>	<b>4390122</b>	<b>3769533</b>
	<b>Total</b>	1	<b>677.070</b>		<b>4390122</b>	<b>3769533</b>

Place: Ahmedabad

Date: 31/01/2024



*K. Kartikey Vasantrai*  
31/01/24

**(SONI KARTIKEY VASANTRAI)**

Qr: Certificate-No:1273/2023-24 Dated:31.01.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Shahezad Mohammad Basathiya

P1 - *Fusas*  
31/01/24

P2 - *Zenar.N.P.*  
31/01/24

*Shahid*

31-1-24



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



[www.kvjewels.in](http://www.kvjewels.in)



[info@kjewels.in](mailto:info@kjewels.in)



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

## ANNEXURE 'A'

Dated: 31/01/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Shahezad Mohammad Basathiya** Passport No. **W5048239**, residing at, Bage Yusuf Colony, Veraval, Gir Somnath, Gujarat, India travelling by Thai Airways Flight No: TG 343 Arrived on: 30/01/2024 from Bangkok to Ahmedabad, DRI/AIU Customs Official Found Suspicious Three Rubber Capsules containing with some paste material having Gross Weight **739.660 Grams.** from his possession.

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

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 31/01/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 31/01/2024.



Re: Etiquette, V.S.W.  
31/01/24

**(SONI KARTIKEY VASANTRAI)**

P 1 Faisal  
31/01/24

P 2 Raviwar MP  
31/01/24

31-1-24



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+91-98795-88823



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[info@kjvjewels.in](mailto:info@kjvjewels.in)



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

Statement of **Shahezad Mohammad Basasthiya**, Male, DOB 15.01.1995, Address **Bage Yusuf Colony, Veraval, Gir Somnath, Gujarat, India, PIN-362265** recorded under section 108 of Customs Act, 1962 on 31.01.2024, Passport No. -W5048239 (Mob. No.9773406101)

I, Shahezad Mohammad Basasthiya, Male, DOB 15.01.1995, Address Bage Yusuf Colony, Veraval , Gir Somnath, Gujarat, India, PIN-362265 on being called vide Summons F.No.VIII/10-282/AIU/A/2023-24, dated-31.01.2024 by you i.e. the Superintendent of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 31.01.2024.

Before recording this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been explained that giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code. Further, I have also been explained that my statement can be used against me or against any other person, in these enquiry proceedings or in any other proceedings as evidence in the court of Law. After having understood the said provisions, I give my true and correct statement which is as under:

My name, age and residential address given above are correct. I am staying at the said address for the last 28 years which is owned by me. I am residing with my family. My mobile No. is 9773406101. I submit the copy of my Passport bearing No. W5048239 issued on 12/10/2022 and valid upto 11/10/2032. On being asked, I state that I have passed 12th class. I can read, write and speak Hindi and English. Further, I state that I have been intercepted by the AIU Officers at the time when I was leaving out of the Green channel at Terminal 2 of SVPI Airport, Ahmedabad. I arrived by Thai Airways Flight No. TG 343 from Bangkok to Ahmedabad on 31.01.2023 at 23.51P.M. I am having a Red coloured trolley bag of clothes etc. as checked-in

  
31-1-24  
(Shahezad Mohammad Basasthiya)

Page 1 of 6

  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

bag. The trolley bag put on the baggage screening machine by the officers located near the green channel of the Arrival Hall and no suspected image were found. Then the AIU Officer asked me to remove all metallic items from my body and requested me to pass through the DFMD machine located near the green channel; however, no beep sound was heard. Not being satisfied, the AIU officer taken me to the office of the Air Intelligence Unit situated opposite Belt No.2 in the Arrival Hall, SVPI Airport, Ahmedabad along with my luggage for detailed physical check-up and questioning. Then the AIU Officer asked me about any concealment of metals in my body, I replied in negative. After repeated interrogation, I have confessed and said that I have concealed 03 Gold Capsule (in white colour plastic cover/tape) of semi solid paste in my lower body i.e. rectum and I readily removed the same in the wash room situated near AIU Office and handed over it to the Officer of Customs (AIU), SVPIA, Ahmedabad. Thereafter, the officers thoroughly check my trolley bag, they once examine the bags through the baggage screening machine, and not found any suspicious metal is hiding in these bags.

The Custom AIU Officer then called the Government Approved Valuer, and asked him to come for testing the same. The Government Approved Valuer informed the Custom officer that testing of the said material is not possible at the Airport and the same has to be carried out at his workshop as gold has to be extracted from such semi solid paste which was recovered from my rectum by melting it and also informed the DRI officers to come at the address of his workshop at around 9.30 hrs. of 31.01.2024. Therefore, the Custom officers then took me & witness Panchas in a Government vehicle to the premises of the Government approved valuer's workshop located at Shop no. 301, Golden Signature, Behind Ratnam, Complex, C.G. Road Ahmedabad-380006. On reaching the premises of the workshop of the Government

 31-1-24  
(Shahezad Mohammad Basathiyah)

 Before Me  
(Ravi Shankar Kumar)  
Superintendent

Approved Valuer, the AIU officer introduces me to a person named Kartikey Soni, the Government approved Valuer. Mr. Kartikey Soni weighed the said semi solid substance on his weighing scale and informed that the said packs of capsules were weighing 739.660 grams gold paste. Mr. Soni Kartikey then led us to the furnace, which was nearby. He then started the process of converting the said semi solid material into solid gold by burning the brown coloured paste & melting it. The said semi solid substance was put into the furnace and upon heating the said semi solid substance turned into liquid material. The said substance in liquid state was taken out of furnace and poured in a bar shaped plate and thereafter kept for cooling for some time as it becomes a yellow coloured solid metal in form of bar. After completion of the procedure, Government Approved Valuer informed that Gold bar weighing 677.070 grams having purity 999.0 (24 Kt.) was derived from the 739.660 grams of Semi Solid Substance consisting of Gold and other metals. The weight of the 24 Kt gold recovered from me 677.070 grams of 24Kt, with purity 999.0 24Kt is having Tariff Value Rs. 3769533/- (Rupees Thirty Seven lakhs Sixty Nine Thousand Five Hundred Thirty Three only) and Market value Rs.4390122/- (Forty three Thousand Ninety thousand One Hundred Twenty two only). I have perused the panchnama dated 31.01.2024 and on being satisfied by the same, I have put my dated signature on the same.

I state that I had intentionally not declared the seized items, i.e., gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold 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 fill any declaration form for declaring dutiable goods to Customs. I agree that I have

 31-1-24  
(Shahzad Mohammad Basathiya)

  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

done evasion of Customs duty on total 677.070 grams of 24Kt, with purity 999.0 is having Tariff Value Rs. 37,69,533/- (Rupees Thirty Seven lakhs Sixty Nine Thousand Five Hundred Thirty Three only) and Market value Rs.43,90,122/- (Forty three Thousand Ninety thousand One Hundred Twenty two only) which were recovered from me and my luggage.

Hereafter, I voluntarily reply the questions as asked by the AIU officer:

Q.1. When & from where did you go to abroad?

Ans.1. I went to Bangkok on 25.01.2024 from IGI Airport, New Delhi.

Q.2. What was the purpose of your visit to Bangkok?

Ans.2 I visited to Bangkok for bring the gold.

Q.3. Who bought tickets for your journey to Bangkok and back?

Ans.3 The to and from tickets were booked by Shri Sabbir, Mumbai, Maharashtra.

Q.4. From where did you purchase gold? Give details.

Ans.4 The gold was purchased by the Sabbir's man (Bablu) who lived in Bangkok and given to me at my hotel room.

Q.5. What is the mobile number, address etc. who gave you gold in Bangkok?

Ans.5 I don't know his mobile number and other details.

Q.6. Have you ever visited abroad earlier? Did you smuggle gold during your earlier visit also?

Ans.6 I have visited Dubai many times. This is the 2<sup>nd</sup> time I had brought gold through SVPI, Ahmedabad.

Q.7. Why did you land at Ahmedabad when you have gone through IGI, Airport New Delhi?

Ans.7 The ticket for my return journey was booked by the Shri Sabbir. Therefore, I arrived at SVPI, Airport, Ahmedabad.

 31-1-24

(Shabezad Mohammad Basathiyah)

  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

Q.8 How did you plan to go to Veraval, Gir, Somnath, Gujarat from Ahmedabad?

Ans.8 I was supposed to go to Veraval, Gir, Somnath, Gujarat by train/Bus.

Q.9. Please inform the details of the person to whom you were to handover the gold smuggled by you and where?

Ans.9 As informed, a person was supposed to come at SVPI, Airport Ahmedabad to collect the smuggled gold.

Q.10 Why you are not declared the gold at Red Channel of Customs?

Ans.10. I state that I had intentionally not declared the seized items, i.e., gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold 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 fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 677.070 grams of 24Kt, with purity 999.0 is having market value of total 677.070 grams of 24Kt, with purity 999.0 is having market value of Rs.4390122/- (Forty three Thousand Ninety thousand One Hundred Twenty two only) and Tariff Value Rs.37,69,533/- (Rupees Thirty Seven lakhs Sixty Nine Thousand Five Hundred Thirty Three only), which were recovered from me.

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any fear, favour, threat, coercion or duress and 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

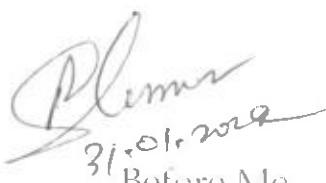
 31-1-24  
(Shahzead Mohammad Basathiyah)

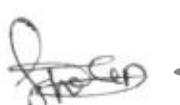
  
Before Me  
(Ravi Shankar Kumar)  
Superintendent

statement on the computer and the same has been typed as per my say and I further state that I have been 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.

I have read my statement and found true and voluntary which are covered in total Six pages. In respect of the same, I put my dated signature.

 31-1-24  
(Shahezad Mohammad Basathiya)

 31.01.2024  
Before Me  
(Ravi Shankar Kumar)  
Superintendent,  
SVPI Airport, Ahmedabad.

 31-1-24  
(Shahezad Mohammad Basathiya)

 Before Me  
(Ravi Shankar Kumar)  
Superintendent

**OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS**

::AIR INTELLIGENCE UNIT ::  
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT,  
AHMEDABAD 38 00 04  
Phone (079) 22860033

F. No. VIII/10-282/AIU/A/2023-24

Date: 31.01.2024

**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 One Gold bar weighing 677.070 grams 24Kt Gold total Tariff Value Rs. 3769533/- (Rupees Thirty Seven lakhs Sixty Nine Thousand Five Hundred Thirty Three only) and Market value Rs.4390122/- (Forty three Thousand Ninety thousand One Hundred Twenty two only) as on 31.01.2024 smuggled by Shahezad Mohammad Basasthiya, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Shri Shahezad Mohammad Basasthiya, in form of Gold Bar total weighing 677.070 grams derived/recovered from the recturn of the passenger and the same was recovered during the course of Panchnama dated 31.01.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Shahezad Mohammad Basasthiya, is being seized as under:

Sr. No	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	24Kt Gold Bar (Purity 999.0/24 Kt.)	01	677.070	24 Kt	Rs. 4390122/-	Rs. 3769533/-
	Total	01	677.070	24 Kt	Rs. 4390122/-	Rs. 3769533/-

Date :31.01.2024

Place: SVPI Airport, Ahmedabad

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