



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.
दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Shri Amiruddin S/o Sagir Ahmed, (hereinafter referred to as the said "passenger/ Noticee"), aged 33 years, residing at House No 59 Chak No. 59 Mohalla Rand, PO: Tanda Rampur, Uttar Pradesh - 244925 India, holding an Indian Passport Number No. R2169734, arrived from Dubai to Ahmedabad on 19.08.2023 by Spice Jet Flight No. SG-16 (Seat No: 11A) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis suspicious movement of passenger who attempted to exit through green channel without making any declaration to Customs, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 19.08.2023 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage and on search, the Officers before panchas found that the passenger carried one brown box, as detailed below :

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Seat No. as mentioned in Boarding Pass	Details of baggage
1	Shri Amiruddin S/o Sagir Ahmed	R2169734	11A	One brown box

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

Superintendent of Customs. The AIU officers again asked all the above said passenger whether he has anything dutiable to declare to the Customs authorities, to which the said passenger denied again. The AIU officers asked the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from his body/ clothes. The passenger readily removed all the metallic objects such as mobile, watch etc. and kept in a plastic tray which passed through the DFMD and the Officers in presence of the panchas, scanned the baggages of the passenger in X-ray Bag Scanning Machine placed opposite belt No. 4 at the arrival hall of Terminal-2, SVPIA, Ahmedabad and the Officers found some suspicious or dutiable goods in the check in baggage of the passenger.

2.1 The AIU Officers thoroughly checked all items of the baggage of the passenger and asked the passenger again, if they had anything dutiable which is required to be declared to the Customs to which the said passenger once again denied. Thereafter, the AIU officers informed the panchas that they have doubt that the said passenger had carried some high value dutiable goods concealed inside the trolley bag. Hence during the continuous and meticulous scanning of suspicious brown boxes, the AIU officers found some suspicious x-ray images of the metal press buttons i.e. stitched over the kid's wear which were kept inside the brown box.

2.2 The officers of AIU, in presence of the panchas, checked the suspicious kid's wear of the babies as mentioned above and officers before panchas found that there are small gold rings inside the metal press buttons. The details of the goods recovered from his baggage are mentioned below:

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Goods recovered from her personal frisking	Details of goods found in her check-in baggage
1	Shri Amiruddin S/o Sagir Ahmed	R2169734	Nil	Gold Rings concealed in Kid's Wearing clothes having metal press buttons.

2.3 Thereafter, the AIU officer called the Government Approved Valuer and informed him that small gold rings inside the metal press buttons have been recovered from One Passenger, hence, they requested him to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU Officers that the testing of the said material is only possible at his workshop as the small gold rings has to be converted into gold bar by melting it and also informed the address of his workshop. Thereafter, the Officers, the panchas along with the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006, the AIU Officers introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantryai Soni, Government Approved Valuer and weighed the gold rings. After weighing small gold rings, Shri Kartikey Vasantryai Soni informed that 229.96 grams gold rings coated with white rhodium is recovered from Shri Amiruddin.

2.4 The AIU officers took the photograph of the said gold wires, which is as under:



3. Thereafter, Shri Kartikey Vasantryai Soni, the Govt. Approved Valuer, led the Officers of AIU, Panchas and the Passenger to the Furnace, which is nearby in his premise. Here, Shri Kartikey Vasantryai Soni started the process of converting the one gold bar, small pieces of

gold rings recovered from Shri Amiruddin. The gold rings coated with white rhodium were put into the furnace separately and upon heating the said gold rings, it turns into liquid material. The said substance in liquid state, took from furnace, and poured into a mould and after cooling for some time, it became golden coloured solid metal in form of two gold bars. After being completed the procedure, Government Approved Valuer took weight of the said golden coloured 1 bar which are derived from gold items, in presence of Officers, panchas and the passenger, which comes to as below:

Sr. No.	Passenger Name	Gross weight	Net Weight
1	Shri Amiruddin S/o Sagir Ahmed	229.96 grams	224.990 grams

3.1 On the basis of the above, the Government Approved Valuer, in presence of the Officers, panchas, and the passenger started testing and valuation of the said gold bar. After testing and valuation, the Govt. Approved Valuer confirmed that the gold bar is made up of 24 Kt. having purity 999.0. Then, the Government Approved Valuer calculated the value of the gold bar as per the Notification No.60/2023-Customs (N.T.) dated 14.08.2023 (gold) and Notification No.61/2023-Customs (N.T.) dated 18.08.2023 (exchange rate) and submitted Valuation Report to the AIU Officers and the panchas and the said passenger put their dated signature on the said valuation report Certificate No. 393 dated 19.08.2023 (**RUD-02**).

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

Table-A

Sl. No.	Name of the Passenger	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Shri Amiruddin	Gold Bar	1	224.990	24 Kt	13,55,565/-	11,64,690/-

3.3 The AIU officers took the photograph of the said gold bar which is as under:



3.4 Since the proceedings of the conversion of gold items into gold bar at the workshop completed, the AIU Officers, panchas, and the passenger came back to the Airport along with the extracted gold bar on 19.08.2023. Thereafter, the AIU Officers asked the Passenger in the presence of panchas, the passenger produced the identity proof documents of the passenger which has been confirmed and verified by the AIU officers and the Officers took the dated signatures of the panchas and the passenger on the copies of all the above-mentioned documents being passenger's manifest and in token of having seen and agreed to the same.

3.5 The AIU Officers informed the panchas and the passenger that the gold bar of 24 Kt. gold having purity 999.0 weight, Market Value & Tariff value as mentioned in Table-A derived from gold rings coated with white rhodium recovered from the above said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers informed that they have reasonable belief that the above said Gold Bar which was attempted to be smuggled by Shri Amiruddin, liable for confiscation under the provisions of Section 111 of Customs Act, 1962. Hence, the said one gold bar was placed under seizure, vide Seizure Memo issued under F. No. VIII/10-74/AIU/B/2023-24 dated 19.08.2023.

4. A Statement of Shri Amiruddin holding an Indian Passport Number No. R2169734, residing at House No 59, Chak No 9, Mohalla Rand, PO:

Tanda Rampur, Uttar Pradesh-244 925, recorded under Section 108 of the Customs Act, 1962 **(RUD-03)** before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 19.08.2023, wherein on being asked, he inter-alia stated that –

- (i) His name, age and address stated above is true and correct. He lives in House No 59 Chak No. 9, Mohalla Rand, PO: Tanda Rampur, Uttar Pradesh-244925. He never went to the school.
- (ii) He lives with family of wife, parents, two sons and one daughter. His wife is housewife and his father trading business of rice.
- (iii) He went to Dubai on 12th August, 2023 for tourist purpose and returned back on 19.08.2023 approx. 11:55 AM. He bought all the materials which is found inside his baggage, from Dubai. He knew about the concealment of gold inside the metal buttons which are stitched in the kid's wear and he intentionally brought the said materials in to India by illegal way.
- (iv) He paid Rs.52,000/- for the purchasing of these items. At his native place he involved in the business of selling and purchasing of auto mobiles spare parts.
- (v) Nobody gave him money for this illegal smuggling of gold he did it intentionally and in best of his knowledge.
- (vi) He stated that the gold items of 224.990 grams was found under his possession and belongs to him.
- (vii) He stated that he never indulged in any smuggling activity in the past. This is the first time, he brought Gold into India.
- (viii) The Spicejet Flight No.SG-16 from Dubai arrived at SVPI Airport, Ahmedabad on 19.08.2023. Thereafter, the officers of AIU Customs intercepted him at the arrival hall (green Channel). During his baggage search carried out by the

Officers in presence of him and the panchas, the small gold rings coated with white rhodium which were concealed inside the buttons of kid's wear. Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in his presence, AIU officers and the panchas and gold bar of 224.990 grams of 999.0/ 24 Kt purity valued at Rs.13,55,565/- (market value) and Rs.11,64,690/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the panchas, AIU officers and he came back to the Airport in government vehicle along with the recovered gold. The said Gold bar weighing 224.990 grams was seized by the officers under Panchnama dated 19.08.2023 under the provision of Customs Act, 1962.

He stated that he was present during the entire course of the Panchnama dated 19.08.2023 and he confirmed the events narrated in the said panchnama drawn at Terminal - 2, SVPI Airport, Ahmedabad. In token of its correctness he put his dated signature on the said Panchnama.

- (ix) On 19.08.2023, he was shown copy of Panchnama dated 19.08.2023. He was present throughout the Panchnama proceedings and what is stated in the Panchnama dated 19.08.2023 is true and correct. In token of the same, he put his dated signature on the last page of it.
- (x) He stated that his tickets were booked by himself.
- (xi) He stated that he stayed in Dubai at Golden Touch market on rent.
- (xii) He stated that he has an active bank account but the details are not with him at this time.

5. The above said gold bar weighing **224.990** Grams having purity 999.0/24 Kt. and having Market value of **Rs.13,55,565/-** (Rupees Thirteen Lakhs Fifty-five Thousand Five Hundred Sixty Five Only) and

Tariff Value of **Rs.11,64,690/-** (Rupees Eleven Lakhs Sixty-Four Thousand Six Hundred Ninety Only) recovered from the said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty by concealing inside the buttons of kid's wear which was clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 224.990 Grams which was attempted to be smuggled by Shri Amiruddin, liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 224.990 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 19.08.2023. (**RUD - 04**).

6. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes-

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

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

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

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

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

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

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

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

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

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for

transshipment referred to in the proviso to sub-section (1) of section 54;"

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

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

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

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

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

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

III) "Section 11(1) - *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules*

and orders made thereunder and the foreign trade policy for the time being in force.”

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of laws:

7. It therefore appears that:

(a) The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 224.990 Grams having purity 999.0/24 Kt., derived from gold rings coated with white rhodium totally weighing 224.990 grams and having Market Value of Rs.13,55,565/- (Rupees Thirteen Lakhs Fifty-five Thousand Five Hundred Sixty-Five Only) and Tariff Value of Rs.11,64,690/- (Rupees Eleven Lakhs Sixty-Four Thousand Six Hundred Ninety Only). The said gold was concealed in Kid's Wearing clothes having metal press buttons and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported 224.990 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment in Kid's Wearing clothes having metal press buttons without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar by the passenger, Shri Amiruddin, found concealed in Kid's Wearing clothes having metal press buttons, 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 Amiruddin, 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 weighing 224.990 Grams having purity 999.0/24 Kt. and having Market Value of Rs.13,55,565/- (Rupees Thirteen Lakhs Fifty-five Thousand Five Hundred Sixty Five Only) and Tariff Value of Rs.11,64,690/- (Rupees Eleven Lakhs Sixty-four Thousand Six Hundred Ninety Only), which was concealed in Kid's Wearing clothes having metal press buttons totally weighing 224.990 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Amiruddin.

8. Now, therefore, Shri Amiruddin, residing at House No. 59 Chak No. 9, Mohhalla Rand, PO: Tanda Rampur, Uttar Pradesh-244 925 India, holding Indian Passport No. R2169734, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) The One Gold Bar weighing 224.990 Grams having purity 999.0/24 Kt. and having Market Value of Rs.13,55,565/- (Rupees Thirteen Lakhs Fifty-five Thousand Five Hundred Sixty Five Only) and Tariff Value of Rs.11,64,690/- (Rupees Eleven Lakhs Sixty-four Thousand Six Hundred Ninety Only), by way of concealment in Kid's Wearing clothes having metal press buttons by the passenger was placed under seizure under panchnama proceedings dated 19.08.2023 and Seizure Memo Order dated 19.08.2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

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

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

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

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

Vishal
21.12.23

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-149/SVPIA-B/O&A/HQ/2023-24 Dated : 21/12/2023
DIN: 20231271MN000000C2A3

BY SPEED POST:

To,
Shri Amiruddin S/o Sagir Ahmed,
House No 59 Chak No. 9
✓ Mohhalla Rand, PO Tanda Rampur,
Uttar Pradesh-244 925,

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 No. VIII/10-149/SVPIA-B/O&A/HQ/2023-24 dated 21.12.2023, issued to Shri Amiruddin, holding Indian Passport No. R2169734, for attempting to smuggle One Gold Bar having net weight of 224.990 Grams:

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

**PANCHNAMA DATED 19.08.2023 DRAWN IN THE ARRIVAL HALL OF TERMINAL
2 OF SVPI AIRPORT, AHMEDABAD**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Sandeep Kumar Nishad , 520, Jalpari Society , Vastrol , Ahmedabad	26	Service
2.	Himal Solanki , 78 , GHB , Meghani Nagar Ahmedabad		Service

We the above named panchas are called by a person at around 12:35 hours of today i.e. on 19.08.2023, who introduces himself as Ajeet Mahawar, Inspector of Customs, Air Intelligence Unit (AIU), SVP International Airport, along with Sumit Kumar, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport and Rekha B. Nainwale, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of interception of passenger and baggage search proceedings of one passenger, that he and his other colleagues are going to conduct based on specific information. Further, the AIU officer also introduces other officers namely Ramesh C., Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport and Himanshu Garg, Deputy Commissioner of Customs, Air Intelligence Unit, SVP International Airport, Ahmedabad.

Now, the AIU officer informs us that on the basis of specific information and suspicious movements, two male passengers suspected to be carrying high value dutiable goods and other dutiable goods and therefore a thorough search of all the baggage of the passengers as well as their personal search is required to be carried out and we are requested to be present as independent panchas during the entire proceedings. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Now, the AIU Officer informs us that on the basis of passenger profiling two passenger who are arriving by the Spicejet flight no SG-16 which was coming from Dubai to Ahmedabad at terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about their identity by the AIU officers, the passenger identify herself as under and further, on being asked they inform that they have travelled by Spicejet Flight No. SG 16 and arrived at Ahmedabad at 23:55 Hrs. on 18.08.2023 from Dubai and shows their Boarding Passes bearing seat No. 11A and 7F as shown against their name and they are carrying bags as detailed in the table below:

Sr. No.	Name of the Passenger	Indian Passport (Identity Proof) No.	Seat No. as mentioned in Boarding Pass	Details of baggage	
1	Amiruddin	R2169734	11A	1. One brown box	
2	Mohd Ubais	N6495711	7F	1. One brown box	

Before me,

(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

(Amiruddin)

(Mohd Ubais)

Panch No.1: Sandeep K.

Panch No.2: Himal Solanki

In the presence of we the panchas, the AIU Officer asks the passengers, if they are having anything to declare to Customs, in reply to which they deny.

The AIU officers offer their personal search to the passengers but they deny saying that they are having full trust on the AIU officers. Now, the AIU officers ask the passenger whether they want their baggage to be checked in front of executive magistrate or Superintendent of Customs gazetted officer, in reply to which the said passenger give their consent for their baggage may be searched in front of the Superintendent of Customs.

Now, the AIU officers again ask all the above said passengers whether they have anything dutiable to declare to the customs authorities, to which the said passengers deny again. Now, the AIU officers ask the passengers to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from her body/clothes. The passengers readily remove all the metallic objects such as mobile, watch etc. and keep in a plastic tray and pass through the DFMD. Now, in presence of we the panchas, the AIU Officers scans the baggages of the passengers in X-ray Bag Scanning Machine placed opposite belt no. 4 at the arrival hall of Terminal-2, SVPIA, Ahmedabad. Some suspicious or dutiable goods are observed by the AIU officers in the check in baggage of the passengers.

The AIU Officers thoroughly check all items of the baggage of the passengers. Now, the AIU officers ask the passengers again if they are having anything dutiable which is required to be declared to the Customs to which the said passengers once again deny. Thereafter, the AIU officers inform we, the panchas that they have doubt that the said passengers is carrying some high value dutiable goods by way of concealing inside the trolley bag. Hence during the continuous and meticulous scanning of suspicious brown boxes, the AIU officers found some suspicious x-ray images of the metal press buttons i.e. stiched over the kid's wear which are kept inside the brown box.

Now, the officers of AIU, in presence of we, the panchas, checked the suspicious kid's wear of the babies as mentioned above we, the panchas see that there are small gold rings inside the metal press buttons. The details of the goods recovered from her baggage are mentioned against her names:

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Goods recovered from her personal frisking	Details of goods found in her check-in baggage	Total quantity of Gold
1	Amiruddin	R2169734	Nil	1. Kid's Wearing clothes having metal press buttons	
2	Mohd Ubais	N6495711	Nil	1. Kid's Wearing clothes having metal press buttons	

Before me,

Ajeet Mahawar
13/08/23
(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

Amiruddin
(Amiruddin)

Mohd Ubais
(Mohd Ubais)

Panch No.1: *Sandeep*

Panch No.2: *Shruti Solankhi*

Thereafter, the AIU officer call the Government Approved Valuer and informs him that small gold rings inside the metal press buttons have been recovered from two passengers and the passengers 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 the small gold rings has to be converted into gold bar by melting it and also informs the address of his workshop.

Thereafter, at around 8.00 Hrs. 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. Road, Ahmedabad-380006.

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 small gold rings, Shri Kartikey Vasantrai Soni informs that 426.830 grams gold rings coated with white rhodium is recovered from Amiruddin and 285.050 grams gold rings coated with white rhodium is recovered Mohd Ubais.

Now the AIU officer takes the photograph of the said gold wires, which is as under:



Before me,

(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

(Amiruddin)

(Mohd Ubais)

Panch No.1: *Caran K*

Panch No.2: *Himel Solanki*



Thereafter, he leads us to the furnace, which is nearby in his premise. Here, Shri Kartikey Vasantrai Soni starts the process of converting the one gold bar, small pieces of gold rings recovered from Amiruddin and Mohd Ubais. The gold rings are put into the furnace separately and upon heating the said gold rings, 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 two gold bars. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured 2 bars which are derived from gold items, in presence of we panchas, the Officers and the passengers, which comes to as below:

Sr. No.	Passenger Name	Gross weight	Net Weight
1	Amiruddin	426.830 grams	224.990 grams
2	Mohd Ubais	285.050 grams	145.600 grams

Now, the Government Approved Valuer, in presence of we panchas, the passengers and the Officers starts testing and valuation of the said bar. After testing and valuation, the Govt. Approved Valuer confirms that it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar are made up of 24 Kt. gold having purity 999.0. The value of the gold bar has been calculated as per the Notification No. 60/2023-Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 61/2023-Customs (N.T.) dated 18.08.2023 (exchange rate). He submits his valuation report to the AIU Officer which is in Annexure-A and Annexure-B. We, the above panchas and the said passengers put our dated signature on the said valuation report.

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

Table-A

Sl. N o.	Name of the Passenger	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Amiruddin	Gold Bar	1	224.990	24 Kt	13,55,565/-	11,64,690/-
2.	Mohd Ubais	Gold Bar	1	145.600	24 Kt	8,77,240/-	7,53,717/-

Before me,

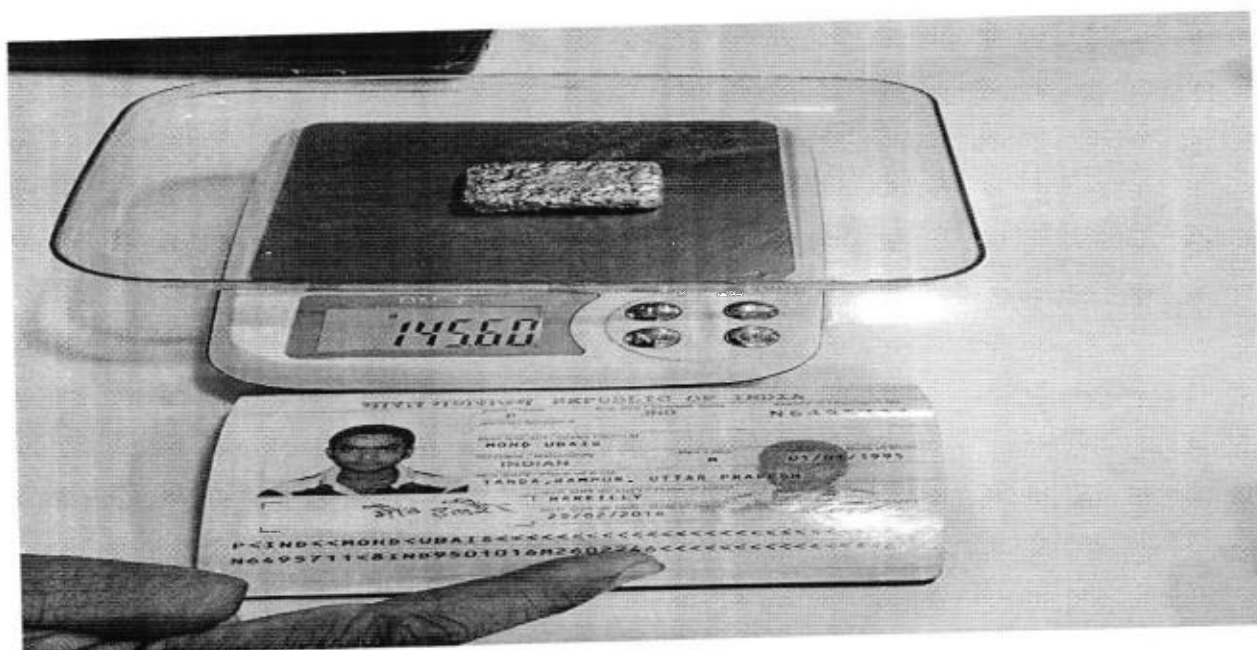
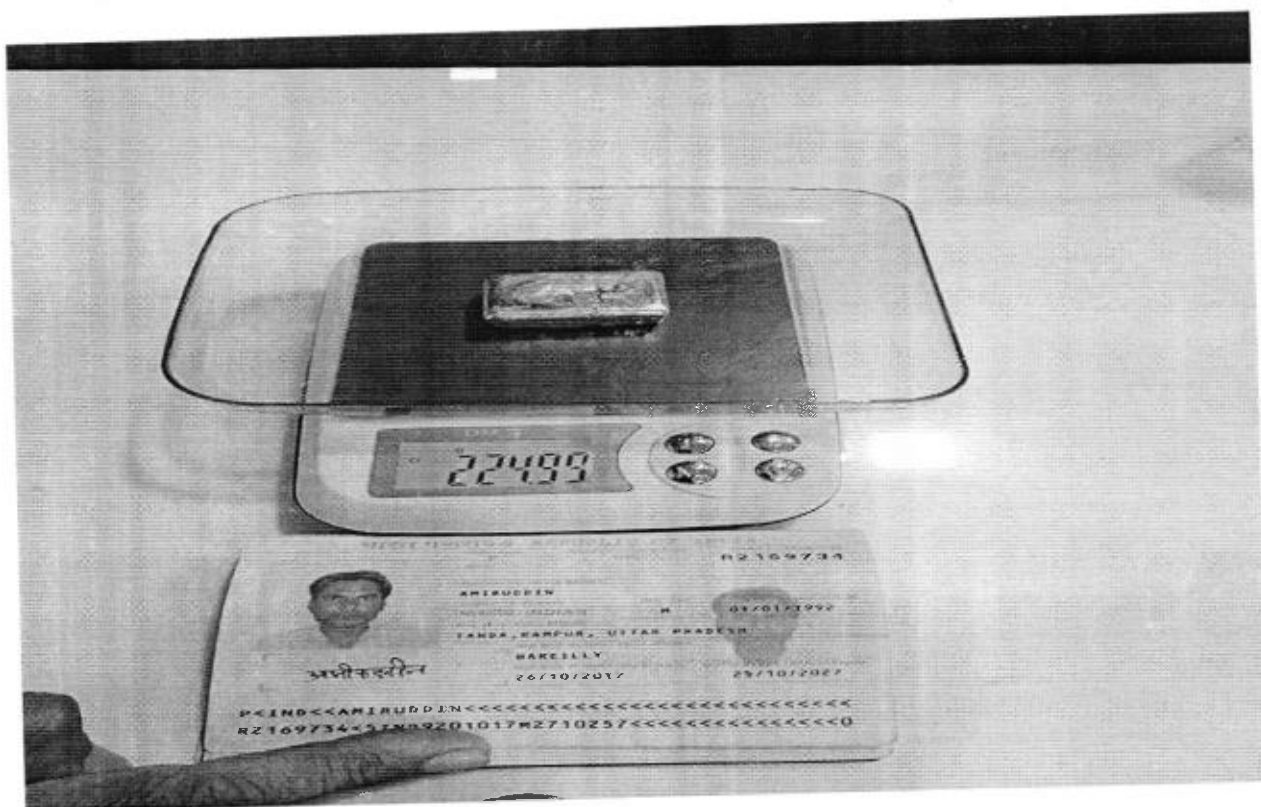
Ajeet Mahawar
(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

Amiruddin
(Amiruddin)
Mohd Ubais
(Mohd Ubais)

Panch No.1: *Rashid Khan*

Panch No.2: *Himal Solanki*

Now the AIU officer takes the photograph of the said gold bar which is as under:



Now, as the proceedings of the conversion of gold items into gold bar at the workshop completed, we panchas, the Officers and the passengers come back to the Airport along with the extracted gold bar at 11.30 hours on 19.08.2023.

On being asked by the AIU officer, in the presence of we, the panchas, the passengers produces the identity proof documents which are confirmed and verified by the AIU officers.

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.

Before me,

(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

Amiruddin
(Amiruddin)
Mohd Ubais
(Mohd Ubais)

Panch No.1: *Conderp km*

Panch No.2: *Himel Solanki*

Now, the AIU Officers inform us the panchas as well as the passengers that the gold bar of 24 Kt. gold having purity 999.0 weight, Market Value & Tariff value as mentioned in Table-A derived from gold wires recovered from the above said passengers are attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officers inform that they have reasonable belief that the above said Gold is being attempted to be smuggled by Amiruddin and Mohd Ubais, is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said two gold bars, sare being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passengers namely Amiruddin and Mohd Ubais, places the 24 Kt. gold having purity 999.0 weighing 224.99 grams recovered from Amiruddin and 145.600 recovered from Mohd Ubais in two transparent plastic boxes and after placing the packing list on the same, ties them with white thread and seals them 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 officers as well as the passengers put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passengers Amiruddin and Mohd Ubais. The said two sealed transparent plastic containers containing 01 gold bar each is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 4842 dated 19.08.2023.

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 Amiruddin and Mohd Ubais.

Nothing else is seized or taken over from the passengers Amiruddin and Mohd Ubais 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 passengers 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 find the Panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passengers in the vernacular language, we as well as the passengers put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at 11:30 hrs on 19.08.2023.

Before me,

A/cy 19/08/23

(Ajeet Mahawar)
Inspector (AIU), Customs,
SVPI Airport, Ahmedabad

Amiruddin

(Mohd Ubais)

Panch No.1: Sander K

Panch No:2: Himmat Solanki



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
::AIR INTELLIGENCE UNIT ::
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT
AHMEDABAD 38 00 04
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-72/AIU/B/2023-24

Date: 19.08.2023

ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 1 cut pieces Gold Bars net weighing 224.990 Grams having purity of 999.0/24KT, having Tariff value of Rs. 11,64,690/- (Rupees Eleven Lacs Sixty Four Thousand Six Hundred Ninety) and Market Value of Rs. 13,55,565/- (Rupees Thirteen Lacs Fifty Five Thousand Five Hundred Sixty Five Only) smuggled by Amiruddin 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 Amiruddin in form of small gold rings coated with white rhodium inside the buttons of kid's wear, weighing 224.990 grams derived/recovered from the passenger by way of concealment in the brown box and same was recovered during the course of Panchnama dated 19.08.2023 drawn at SVPI Airport, Ahmedabad.

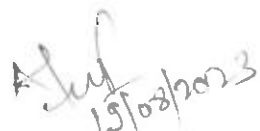
2. The gold which was recovered from Amiruddin is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Cut Gold Bars (processed as per panchnama)	1	224.990	999.00, 24 Kt.	13,55,565/-	11,64,690/-
	Total	1	224.990		13,55,565/-	11,64,690/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the small gold rings coated with white rhodium inside the buttons of kid's wear, weighing 224.990 which was concealed inside the brown box, under seizure on the reasonable belief that the same was were attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 19.08.2023

Place: SVPI Airport, Ahmedabad


(Ajeet Mahawar)
Inspector, Customs(AIU)
SVPI Air Port,
Ahmedabad.

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM SMALL RINGS COATED WITH WHITE RHODIUM INSIDE THE METAL PRESS BUTTONS STITCHED IN THE KID'S WEAR MADE OF COTTON CLOTHES RECOVERED FROM AMIRUDDIN S/O SAGIR AHMAD AT SVPI AIRPORT, AHMEDABAD ON 19/08/2023.

Certificate No: 393/2023-24

Dated: 19/08/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **224.990** Grams derived from Small Rings Coated with White Rhodium having Gross weight is **229.960** Grams & Small Rings Coated With White Rhodium Inside The Metal Press Buttons Stitched In The Kid's Wear Made Of Cotton Clothes Having Gross Weight is **426.820** Grams. I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 60/2023- Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 61/2023- Customs (N.T.) dated 17.08.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **60250** 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 @ **51766.30** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	224.990	999.0 24Kt	1355565	1164690
	Total	1	224.990		1355565	1164690

Place: Ahmedabad

Date: 19/08/2023



Kartikey Vasantrai
19/08/23
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:393-2023-24 Dated:19.08.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Amiruddin S/O Sagir Ahmad

393/24

P-1 - Sanjay K

P.2 Himul Solanki

ANNEXURE 'A'

Dated: 19/08/2023

Detailed Primary Verification Report of Small Rings Coated with White Rhodium inside the Metal Press Buttons Stitched in the Kid's Wear Made of Cotton Clothes

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

It was informed that the Passenger **Amiruddin S/O Sagir Ahmad** Passport **R2169734**, residing at HO No.59 Chak No. 9, Mohalla Rand, PO Tanda, Rampur, Uttar Pradesh, India, travelling by Spice Jet, No: SG 16 Arrived on: 19/08/2023 from Dubai to Ahmedabad, Customs Official Found Suspicious Small Rings Coated with White Rhodium inside the Metal Press Buttons Stitched in the Kid's Wear Made of Cotton Clothes from his possession having Gross Weight **426.830 Grams**.

On the Basis of above Verification of Small Rings Coated with White Rhodium inside the Metal Press Buttons Stitched in the Kid's Wear Made of Cotton Clothes I Recommended for Testing of the said Small Rings Coated with White Rhodium.

As per my judgement, this is Gold Appear Gold in Form of Small Rings Coated with White Rhodium, So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 19/08/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 19/08/2023.



K. Soni
19/08/23
(SONI KARTIKEY VASANTRAI)

P-1 Saakap. km

31/8/23

P-2 Himat Solanki

Statement of Amiruddin S/o SagirAhmed (Mobile No. +919536953175), aged 33 years (DOB 01.01.1992), holding an Indian Passport Number No. R2169734, residing at House No 59 Chak NO 9 Mohhalla Rand, PO Tanda Rampur, Uttar Pradesh-244925, recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 19.08.2023.

I, Amiruddin S/o SagirAhmed (Mobile No. +919536953175), aged 33 years (DOB 01.01.1992), holding an Indian Passport Number No. R2169734, residing at House No 59 Chak NO 9 Mohhalla Rand, PO Tanda Rampur, Uttar Pradesh-244925, present myself before you today on 19.08.2023 in response to the summons dated 19.08.2023 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

Ans: - My name, age and address stated above is true and correct. I live in House No 59 Chak NO 9 Mohhalla Rand, PO Tanda Rampur, Uttar Pradesh-244925. I Have never went to the school.


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


Ans: I live with my family and I have with me my wife, my parents, two sons and one daughters. My wife is house wife and my father trading business of rice.

Q.3 :- Please explain regarding your overseas travels ?

Ans: I went to Dubai on 12th August, 2023 for tourist purpose and returned back on 19.08.2023 approx 11:55 AM. I bought all the materials which is found inside my baggage, from Dubai. I know about the concealment of gold inside the metal buttons which are stitched in the kid's wear and I intentionally brought the said materials in to India by illegal way.

Before me,


(Rekha Nainvale)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


(Amiruddin)

Q.4: How much money did you pay for purchase of Gold?

Ans: I paid Rs. 52,000/- for the purchasing of these items. At my native place I am involving in the business of selling and purchasing of auto mobiles spare parts.

Q.5: have you been paid any amount for bringing this baggage to Ahmedabad?

Ans: Nobody give me money for this illegal smuggling of gold I did it intentionally and in best of my knowledge.

Q.6: Please state whether the gold items 224.990 grams brought by you and seized under Panchnama dated 19.08.2023 are belonging to you or someone else?

Ans: I state that the gold items of 224.990 grams are found under my possession and belongs to me.


Q. 7:- Whether you were engaged in any smuggling activity in the past?


Ans:- I state that I have never indulged in any smuggling activity in the past. This is the first time I have brought Gold into India.

Q. 8:- Please narrate the events on 19.08.2023 at the time of arrival at Ahmedabad Airport?

Ans:- The Spicejet Flight No. SG 16 from Dubai arrived at SVPI Airport, Ahmedabad on 19.08.2023. Thereafter, the officers of AIU Customs intercepted me at the arrival hall (green Channel). During my baggage search carried out by the Officers in presence of me and the panchas, the small gold rings coated with white rhodium which were concealed inside the buttons of kid's wear. Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in presence of myself, AIU officers and the panchas and gold bar of 224.990 grams of 999.0/ 24 Kt purity valued at Rs. 13,55,565/- (market value) and Rs. 11,64,690/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the panchas, AIU officers and I came back to the Airport in government vehicle along with the recovered gold. The said Gold bar weighing 224.990 grams was seized by the officers under Panchnama dated 19.08.2023 under the provision of Customs Act, 1962.

Before me,


(Rekha Nainvale)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


(Amiruddin)

I state that I have been present during the entire course of the Panchnama dated 19.08.2023 and I confirm the events narrated in the said panchnama drawn at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Q.9: Please peruse copy of Panchnama dated 19.08.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans: Today, I have been shown the copy of Panchnama dated 19.08.2023. I was present throughout the Panchnama proceedings and what is stated in the Panchnama dated 19.08.2023 is true and correct. In token of the same, I put my dated signature on the last page of it.

Q.10: Who have booked your flight ticket?

Ans. I state that my tickets were booked by myself.

Q.11: Where did you stay at Dubai?

Ans. I state that I stayed in Dubai at Golden Touch market on rent.

Q.12: Please state details of your bank account


Ans. I state that I have an active bank account but the details are not with me at this time.

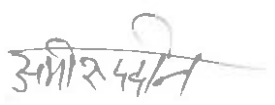
Q.13:- Do you have anything further to state?

Ans:- No.

I have been read and explained this statement in the vernacular language. I have given my above statement voluntarily and willingly without any threat, coercion or duress and no religious sentiments are hurt. In token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same is as per my say and I further state that I have shown and explained the panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

Before me,


(Rekha Nainvale)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


(Amiruddin)