



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.

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SHOW CAUSE NOTICE

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

Shri Babar Mahmud Riyaj Javid, (DOB: 13.02.1995), (hereinafter referred to as "the said passenger/ Noticee"), residential address as per passport is 310, Ulghar, Siludi, Bharuch- 393135, Gujarat, holding Indian Passport No. X5934381, arrived by Spice jet Flight No. SG 16 from Dubai to Ahmedabad on 12.12.2023 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of Intelligence, the passenger was intercepted by the officers of Air Intelligence Unit (AIU), SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 12.12.2023 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a Red coloured trolley bag and a black coloured shoulder bag as Checked-in baggage.

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

on his body/ clothes. Thereafter the passenger, removed the metallic substances from his body such as mobile, purse etc., and kept it in a tray placed on the table there. After that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating that nothing objectionable/ dutiable was on his body/ clothes. Thereafter, the officers of AIU, the said passenger and the panchas move to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. During examination, the passenger Shri Babar Mahmad Riyaj Javid is examined thoroughly by the AIU officers. The AIU officers asked the said passenger to change all his clothes. During examination of his clothes, the officers find that the underwear and vest worn by the passenger is unusually heavy. On further examination, it was found that the said underwear and vest has two layers stitched on the inner side. The officers in presence of the panchas and the passenger cut opens the stitched layer of underwear and vest wherein a yellow paste like material is found spread between the two layers of the said underwear and vest. On being asked, the passenger Shri Babar Mahmad Riyaj Javid tells the officer that the said yellow paste like substance is a semi solid paste of gold and chemical mix.

2.1 The officers informed the panchas that the yellow paste like substance spread in the underwear and vest recovered from Shri Babar Mahmad Riyaj Javid contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and also to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. Accordingly, the officers, the panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad - 380006. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said underwear and vest having semi solid substance comprising of gold and chemical mix on his weighing scale and informed that it was weighing 1558.00 grams

(weight inclusive of underwear and vest). Thereafter, the government approved valuer tells the officers in presence of we the panchas and the said passenger that first he has to burn the said underwear and vest for making ash of it. Then, he takes the said underwear and vest recovered from the passenger and start the process of burning it and makes ash weighing 801.410 gms of it. The photograph of the same is as under:



2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni, started the process of converting the ash of the said semi solid substances into solid gold. After completion of the procedure, Government Approved Valuer informed that One (1) Gold Bar totally weighing **780.810** Grams having purity 999.0/ 24kt is derived from the said underwear and vest recovered from the passenger containing semi solid substance consisting of gold paste and chemical mix. After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate No. 974/2023-24 dated 12.12.2023 (**RUD - 02**) certified that the extracted gold bar is having purity 999.0/24kt and tariff value of **Rs.43,37,688/-** (Rupees Forty-Three Lakhs Thirty-Seven Thousand Six Hundred Eighty-Eight Only) and Market value of **Rs.49,37,842/-** (Rupees Forty-Nine Lakhs Thirty-Seven Thousand Eight Hundred Forty-Two Only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated

07.12.2023 (exchange rate). The photograph of the extracted gold bar is as follows:



2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger Shri Babar Mahmad Riyaj Javid were withdrawn under the Panchnama dated 12.12.2023:

- i) Copy of Passport No. X5934381 issued at Surat on 28.03.2023 valid up to 27.03.2033.
- ii) Boarding pass of Spice jet Flight SG-16, Seat No. 23C from Dubai to Ahmedabad arrived on 12.12.2023.

4. Accordingly, one gold bar having purity 999.0/24 Kt. weighing 780.810 grams, derived from the semi solid substance comprising of gold and chemical mix, recovered from Shri Babar Mahmad Riyaj Javid, was seized vide Panchnama dated 12.12.2023,

under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Babar Mahmad Riyaj Javid was recorded on 12.12.2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) he works as a property dealer in Bharuch and lives with his mother and younger sister;
- (ii) he went to Dubai on 05.12.2023 and returned back on 12.12.2023 by Spice jet Flight No. SG 16 from Dubai to Ahmedabad; that he purchased the gold from his own source of income and borrowed some money from friends residing at Dubai; that he had never indulged in any smuggling activity in the past and this was first time he had carried gold;
- (iii) In Dubai, he purchased underwear and vest wherein gold was concealed between the layers; that the gold bar derived/recovered from the said paste by the goldsmith under panchanama dated weighted 780.810 gms;
- (iv) he had been present during the entire course of the Panchnama dated 12.12.2023 and he confirmed the events narrated in the said panchnama drawn on 12.12.2023 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold without payment of Customs duty is an offence; he was aware of the gold concealed in the layers of his underwear and vest but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty. He confirmed the recovery of Gold totally weighing 780.810 grams having purity 999.0/24 Kt, from him under the Panchnama dated 12.12.2023; he had opted for green channel to attempt to smuggle the gold hidden in the layers of his underwear and vest without paying Customs duty.

6. The above said gold bar weighing 780.810 grams, recovered from Shri Babar Mahmad Riyaj Javid, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the underwear and vest in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 780.810 grams which was attempted to be smuggled by Shri Babar Mahmad Riyaj Javid, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 780.810 grams

derived from the semi solid gold paste, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 12.12.2023 (**RUD - 04**).

7. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes—

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

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

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

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

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

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

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

IV) "Section 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 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.

VII) Section 119 in the Customs Act, 1962 :

119. Confiscation of goods used for concealing smuggled goods. —Any goods used for concealing smuggled goods shall also be liable to confiscation.

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

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

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

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

rules and orders made 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.*

8. It therefore appears that:

(a) The passenger Shri Babar Mahmad Riyaj Javid had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 780.810 grams having purity 999.0/24 Kt. derived from semi solid gold paste and having tariff value of Rs.43,37,688/- and Market value of Rs.49,37,842/-. The said semi solid gold paste was concealed in the stitched layers of the underwear and vest worn by the passenger in the form of semi solid gold paste and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 780.810 grams of purity 999.0/24 Kt. by Shri Babar Mahmad Riyaj Javid by way of concealment and 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 by the passenger Shri Babar Mahmad Riyaj Javid found concealed in the underwear and vest worn by the passenger in the form of semi solid gold paste, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) Shri Babar Mahmad Riyaj Javid by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 780.810 grams of purity 999.0/24 Kt. and having tariff value of Rs.43,37,688/- and Market value of Rs.49,37,842/-, derived from semi solid gold paste concealed between the stitched layers of the underwear and vest worn by the passenger in the form of semi solid gold paste without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Babar Mahmad Riyaj Javid.

9. Now, therefore, **Shri Babar Mahmad Riyaj Javid** S/o Shri Mohammad Moosa, residing at 310, Ulghar, Siludi, Bharuch- 393135, Gujarat, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 2nd Floor, Custom House, Navrangpura Ahmedabad, as to why:

- (i) One Gold Bar weighing **780.810** grams having purity 999.0/24 Kt. and having tariff value of **Rs.43,37,688/-** and Market value of **Rs.49,37,842/-**, derived from semi solid gold paste concealed between the stitched layers

of the underwear and vest worn by the passenger and placed under seizure under panchnama proceedings dated 12.12.2023 and Seizure Memo Order dated 12.12.2023, 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, Shri Babar Mahmad Riyaj Javid under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Babar Mahmad Riyaj Javid 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 rely upon in defense.

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

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

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

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

Vishal
17/4/24

(Vishal Malani)

Additional Commissioner,
Customs, Ahmedabad

F. No. VIII/10-273/SVPIA-C/O&A/HQ/2023-24 Date: 17.04.2024
DIN: 20240471MN0000919669

BY SPEED POST:

To,

Shri Babar Mahmad Riyaj Javid,

310, Ulghar, Siludi,

Bharuch- 393135.

Copy to:

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

Annexure 'A'

List of documents relied upon in the show cause notice issued to Shri Babar Mahmad Riyaj Javid.

Sr. No	Document	Remarks
1.	Panchnama drawn on 12.12.2023 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate dated 12.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 12.12.2023 of Shri Babar Mahmad Riyaj Javid	Copy enclosed
4.	Seizure memo Order dated 12.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 780.810.	Copy enclosed

**Panchanama dated 12.12.2023 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

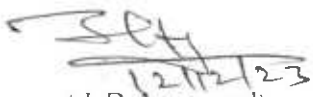
Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Shri Karan Solanki, Aadhar No. 9568 0823 3386	23 yrs	Service
2.	Shri Jigar Vaghela, AEP No. AMD2301105297	25 yrs	Service

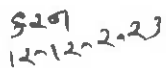
On being called upon by a person, who introduces himself as Shri J P Agrawal, Supdt of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 01.30 AM of 12.12.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri J P Agrawal introduces us to other officer namely Smt. Vidyutama Varma & Shri Rajesh Kumar, both Superintendent of Customs and Shri Radha Mohan Sharma, Inspector, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of passenger profiling, the officer requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

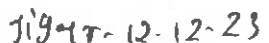
2. The AIU officers around 01.50 AM on 12.12.2023 in presence of we the panchas intercept one passenger along with his checked-in baggage when the said passenger try to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passenger identifies himself as Shri Babar Mahmad Riyaj Javid holding Indian Passport bearing No. X5934381 & DOB: 13.02.1995. The AIU Officers inform we the panchas that the said passenger has arrived by Spicejet Flight No. SG 16 from Dubai to Ahmedabad on 12.12.2023. The AIU officers inform us that the said passenger has opted for green channel but on suspicious movement of the passenger, thorough checking of him and examination of the baggage is required. We the aforesaid panchas give our consent to remain present as independent witnesses in the said proceedings.


3. The officers and we the panchas observe that the passenger Shri Babar Mahmad Riyaj Javid is carrying checked in baggage i.e. a Red coloured trolley bag and black color shoulder bag. The AIU officer asks him if he has anything to declare to the Customs, in reply to which he denies. The AIU officer informs the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggages. The AIU officers scan the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad but nothing objectionable is found.

Before me,


(J P Agrawal)
Supdt (AIU)
SVPI Airport, Ahmedabad

Pancha 1. 
12-12-23

Pancha 2. 
12-12-23

 12-12-23
(Babar Mahmad Riyaj Javid)
Passenger

The AIU officers offer their personal search to the passenger, but the passenger deny saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said 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. Further, the passenger readily remove all the metallic objects such as mobile, wallet, etc. and kept in a plastic tray and passed through the DFMD machine. However, no beep sound is heard indicating there is nothing objectionable/dutiable on his body/clothes.

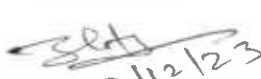
Thereafter, the officers of AIU, the said passenger and we the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. During frisking, the passenger Shri Babar Mahmad Riyaj Javid is examined thoroughly by the AIU officers. The AIU officers ask the said passanger to change all his clothes. During examination of his clothes, the officers in our presence find that blue coloured underwear and blue coloured vest worn by the passenger is unusually heavy. On further examination it is found that the said underwear and vest have two layers stitched on the inner side. The officer in presence of we the panchas and the passenger cut opens the stitched layer wherein yellow semi solid paste is found spread. On being asked, the passenger Shri Babar Mahmad Riyaj Javid tells the officer that the said yellow semi solid paste is semi solid paste of gold and chemical mix.

4. Thereafter, the Customs officer calls the Government Approved Valuer and informs him that a yellow paste like material has been detected from a passenger from his underwear & vest and the passenger has informed that the said yellow paste is semi solid paste of gold and chemical mix 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 Customs 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 and requests to come around 07.30 AM.


5. Thereafter, at around 07.30 AM on 12.12.2023, we the panchas along with the passenger and the AIU officer leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer. On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. Here, the Government approved valuer weighs the said underwear and vest recovered from Shri Babar Mahmad Riyaj Javid and informs that the gross weight of the said pouch is 1558.00 gms.

Before me,

Pancha 1, 527
12-12-23


(J P Agrawal)
Supdt (AIU)
SVPI Airport, Ahmedabad

Pancha 2. 71948-12-12-23


(Babar Mahmad Riyaj Javid)
Passenger

Photograph of the same is as under:




6. Thereafter, he makes the ash by way of burning the said underwear and vest of the passenger and then, he leads us to the furnace, inside his workshop, where he starts the process of converting the ash of the said semi solid paste into solid gold by putting it into the furnace and upon heating, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No. 974/2023-24 dated 12.12.2023 confirms that it is pure gold. After completion of the procedure, Government Approved Valuer informs that 1 Gold bar totally weighing 780.81 Grams having purity 999.0/24kt is derived from 1558.00 grams of underwear and vest of the passenger wherein semi solid paste of gold and chemical mix is spread in the stitched layer.

7. Further, he informs that the recovered gold bar from Shri Babar Mahmad Riyaj Javid is having net weight of 780.81 Grams, purity 999.0/24kt, tariff value of Rs. 43,37,688/- (Rupees Forty Three Lakhs Thirty Seven Thousand Six Hundred Eighty Eight Only) and Market value of Rs. 49,37,842/- (Rupees Forty Nine Lakhs Thirty Seven Thousand Eight Hundred Forty Two Only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate).

8. Then, the AIU officer takes the photograph of the above said derived gold bar, which is as under:

Before me,


12/12/23

(J P Agrawal)
Supdt (AIU)
SVPI Airport, Ahmedabad

Pancha 1. 529
12-12-23

Pancha 2. 51948 - 12-12-23

RYA2 12-12-23
(Babar Mahmad Riyaj Javid)
Passenger



9. After the proceedings of the extraction of gold at the workshop, we panchas, Customs officer and the passenger come back to the Airport in a government vehicle along with the extracted gold bar on 12.12.2023.

10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Babar Mahmad Riyaj Javid S/o Shri Javid Yusuf Babar, DOB: 13.02.1995 and address as per passport is 310, Ulghar, Siludi, Bharuch- 393135, Gujarat.

11. On being asked by the AIU officer, in presence of we the panchas, the above said passenger produce the identity proof documents which are as under:-

- i) Copy of Passport No. X5934381 issued at Surat on 28.03.2023 valid up to 27.03.2033.
- ii) Boarding pass of Spicejet Flight SG-16, Seat No. 23C from Dubai to Ahmedabad arrived on 12.12.2023.

12. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same. Now, the AIU Officers informs we the panchas as well as the passenger Shri Babar Mahmad Riyaj Javid that the recovered Gold bar weighing 780.81 Grams, having Tariff value of Rs. 43,37,688/- and Market value of Rs. 49,37,842/-. The said gold bar derived from the semi solid paste recovered from the blue colored underwear and blue coloured vest worn by the 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 bar is being attempted to be smuggled by the passenger is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under-seizure.

Before me,

Pancha 1. *[Signature]*
12-12-2023

[Signature]
12/12/23
(J P Agrawal)
Supdt (AIU)
SVPI Airport, Ahmedabad

Pancha 2. *[Signature]* 12-12-23

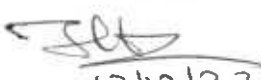
[Signature] 12-12-23
(Babar Mahmad Riyaj Javid)
Passenger


13. The officer, then, in presence of we the panchas and in the presence of the said passenger Shri Babar Mahmad Riyaj Javid, places the said gold bar of 999.0/24kt purity weighing 780.81 grams belonging to Shri Babar Mahmad Riyaj Javid in one transparent plastic box and the same are sealed with the Customs lac seal. We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box and as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing gold bar is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5457 dated 12.12.2023.

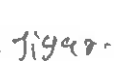
14. The Customs officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we the panchas, AIU Customs Officer and the passenger.


15. Nothing else is seized or taken over from the passenger Shri Babar Mahmad Riyaj Javid, 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 is hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of truth and correctness. The Panchnama concluded in a peaceful manner at approx. 12.15 PM on 12.12.2023.

Before me,


12/12/23
(J P Agrawal)
Supdt (AIU)
SVPI Airport, Ahmedabad

Pancha 1. 
12-12-23

Pancha 2.  12-12-23

12-12-23

(Babar Mahmad Riyaj Javid)
Passenger

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM Mahmad Riyaz Javid Babar AT SVPI AIRPORT, AHMEDABAD ON 12/12/2023

Certificate No: 974 / 2023-24

Dated: 12/12/2023.

This is to certify that I have checked and examined 1 (One Piece) of Gold Bar weighing **780.810** Grams derived from Gold Paste with Ashes of Cloth having Gross Weight **801.410** Grams which is obtained after burning the Gold in Semi Solid paste material concealed inside cloth of having Gross Weight **1558.000** Grams. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 89/2023- Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023- Customs (N.T.) dated 07.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **63240** 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 @ **55553.70** 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	780.810	999.0 24Kt	4937842	4337688
	Total	1	780.810		4937842	4337688

Place: Ahmedabad

Date: 12/12/2023



P1 529
12-12-23
P2 7194
12-12-23
Pur Riyaz
12-12-23

(Signature)
12/12/23
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No.974-2023-24 Dated:12.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mahmad Riyaz Javid Babar

Statement of Shri Babar Mahmad Riyaj Javid S/o Shri Javid Yusuf Babar, DOB: 13.02.1995, residing at 310, Ulghar, Siludi, Bharuch- 393135, Gujarat, recorded under Section 108 of the Customs Act, 1962 on 12.12.2023.

I, Shri Babar Mahmad Riyaj Javid S/o Shri Javid Yusuf Babar, DOB: 13.02.1995, residing at 310, Ulghar, Siludi, Bharuch- 393135, Gujarat, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 12.12.2023 in response to the summons dated 12.12.2023 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 in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I work as a property dealer in Bharuch and I have farm land also in my village Siludi. I have passed 12th class and can read, write and understand Hindi and English language very well.

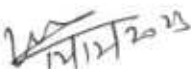
Q.2 Please give the details of your family residing with you and their profession?


Ans- I live with my mother and younger sister at my village.

Q.3 What is your monthly income?

Ans- My monthly income is Rs. 2,00,000/- approx.

Before me


(Vidyutama Varma)
Superintendent (AIU)
Customs, Ahmedabad

 12-12-23
(Babar Mahmad Riyaj Javid)
Pax

Q.4 Please explain regarding your overseas travel?

Ans- I travelled to Dubai on 05.12.2023 and I came back on 12.12.2023 by Spice jet flight SG-16 from Dubai to Ahmedabad. I arranged my air tickets from my savings. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold.

Q.5 Please peruse Panchnama dated 12.12.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dated 12.12.2023 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my signature on last page of the panchnama.

Q.6 Who has purchased the Gold concealed in the underwear and vest worn by you wherein Gold paste was concealed in the stitched layers of the said underwear & vest, which was recovered during the Panchnama proceeding on 12.12.2023 at SVPI Airport, Ahmedabad?

Ans - When I was in Dubai, my friend there suggested me to buy gold from Dubai and sell it in India. As the gold price is cheaper in Dubai so he suggested me to sell the same in India at higher rates to earn good profit. It is my marriage in next month, so I am in need of money. He also suggested me to convert the gold into semi solid paste with chemical mix to prevent Customs checking. He gave me an underwear and vest wherein gold paste was spread in the inner stitched layers. Besides my savings, I borrowed some money from my friend residing at Dubai to purchase the said gold.

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 first time I have brought Gold.

Q.8:- Please narrate the events on 12.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad on 12.12.2023, I was intercepted by the Customs Officers when I tried to exit through the green channel with my check-in baggage and hand baggage. During the examination of my clothes/body by the Customs Officers in

Before me



(Vidhutama Varma)
Superintendent (AIU)

RIYAZ 12-12-23

(Babar Mahmad Riyaj Javid)
Pax

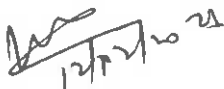
the presence of two independent panchas, the officers found that the blue coloured underwear and vest worn by me was unusually heavy. On further examination it was found that the said underwear and vest had two layers stitched on the inner side. The officer then cut open the stitched layer wherein yellow semi solid paste like material was found spread of the said underwear and vest worn by me. Thereafter, I admitted that the yellow paste like material is gold in paste form. The gold bar derived from the said gold paste has net weight of 780.81 grams, tariff value of Rs. 43,37,688/- and Market value of Rs. 49,37,842/-, was recovered from me, which was hidden by me in the form of Gold paste covered/concealed in the stitched layer made in my underwear and vest. The said gold bar was seized by the officers under Panchnama dated 12.12.2023 under the provision of Customs Act, 1962. I state that I was present during the entire course of the Panchnama and I confirm the events narrated in the said panchnama drawn on 12.12.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the last page of the said Panchnama.

Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the concealed gold in the form of paste found spread in underwear and vest, but I did not make any declarations in this regard to evade the Customs duty. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me



(Vidyutama Varma)
Superintendent (AIU)
Customs, Ahmedabad

Rijaz 12-12-23

(Babar Mahmad Riyaj Javid)
Pax



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

F. No. VIII/10-211/AIU/C/2023-24

Date: 12.12.2023

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

In exercise of the power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 1 piece of Gold bar totally weighing 780.81 grams having purity 999.0/24Kt, Tariff value of Rs. 43,37,688/- and Market value of Rs. 49,37,842/- as on 12.12.2023 smuggled by Shri Babar Mahmad Riyaj Javid having Passport No. X5934381 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 the passenger in the semi-solid paste form consisting of gold and chemical mix spread between the stitched layer of blue underwear and blue vest worn by the passenger. 01 gold bar was recovered during the course of Panchnama proceedings dated 12.12.2023 drawn at Terminal-2, SVPI Airport, Ahmedabad.

2. The gold which was recovered from the pax is being seized and details are as under:

Sl. No.	Details of Items	PCS	Net Weight in grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	780.81	999.0 24Kt.	43,37,688/-	49,37,842/-

Date : 12.12.2023

Place: SVPI Airport, Ahmedabad

(J P Agrawal)

Supdt, Customs (AIU),
SVPI Air Port, A'bad

Riyaj 12-12-23
(Babar Mahmad Riyaj Javid)
Pax