



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्कभवन,”पहलीमंजिल, पुरानेहाईकोटकेसामने, नवरांगपुरा, अहमदाबाद – 380 009.
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SHOW CAUSE NOTICE (Issued under Section 124 of the Customs Act, 1962)

Shri Abdul Walid, (hereinafter referred to as the said (“passenger/ Noticee”), residing at Village & Post Khudda, Muzaffarnagar, Uttar Pradesh, India, PIN - 251307, holding an Indian Passport Number No. V6192772 arrived from Sharjah to Ahmedabad at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad by Indigo Flight No. G9-418 on 23.01.2024 and on the basis of suspicious movement, an Airport Staff **Shri Alpesh Prajapati** (the “Noticee” for short), S/o Jayrambhai, 752-1, Ambawadi, Sardarnagar, Ahmedabad City, Ahmedabad, Gujarat-382475 were intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 23.01.2024 (**RUD-01**) in presence of two independent witnesses for passenger’s and the Airport Staff personal search and examination of his baggages.

2. On the basis of suspicious movement of an airport staff, the AIU Officers intercepted Shri Alpesh Prajapati after crossing the Green Channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad. On a general conversation with the staff his replies appeared incoherent. Based on this, the AIU Customs Officers asked him to pass through Door Frame Metal Detector (DFMD), where the continuous beep sound is heard then the AIU officers decided to search him thoroughly in presence of Panchas. On being asked about his name, he showed his Aerodrome Entry Permit pass, issued by the Bureau of Civil Aviation Security, in which the name is written as Shri Alpesh Prajapati, Handyman, AIASL having AEP No. AMD02200752640. Further, the AIU officers asked about the other documents, he showed his AADHAR Card having number 202720610612 residing at 752-1, Ambawadi, Sardarnagar,

Ahmedabad City, Ahmedabad, Gujarat-382475. In the presence of panchas, the AIU officers asked him whether he is carrying any dutiable goods or foreign currency or any restricted goods, in reply he denied, thereafter, the AIU officers informed him that they would be conducting his personal search. The AIU officers offered their personal search to him but he denied saying that he is having full trust on the AIU officers. Thereafter, the AIU officer asked him whether he wants to checked in front of executive magistrate or Superintendent of Customs, in reply he gives his consent to be searched in front of the Superintendent of Customs.

2.1 The AIU officers, first asked Shri Alpesh Prajapati to remove all the metallic items, Purse, Ring and jewellery etc. from his body and pass through the Door Frame Metal Detector (DFMD). He places his mobile, wallet etc. in the plastic tray and passes through the DFMD machine. On passing through the DFMD, the Panchas and the AIU officers noticed/ heard a beep sound from the machine. The AIU officers again asked Shri Alpesh Prajapati to remove all metallic items from his body and again pass through the DFMD machine, but repeated beep sound with indication light from the Centre of the machine which indicates the presence of some metallic item hided in the body. Thereafter, Panchas along with AIU officers moved to the AIU office located opposite belt no.2 of the Arrival Hall, Terminal- 2. SVPI, Airport, Ahmedabad and thoroughly checked his body and recovered a packet of Gold which is wrapped in black coloured tape which is concealed in his underwear. Thereafter, in presence of Panchas the AIU officers opened the packet and found 02 Gold TT Bars with the markings "ALFADFADAH FINE G&S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR" and chemical mixed gold paste wrapped with black coloured tape.

2.2 Further, in front of the Panchas, the officers asked Shri Alpesh Prajapati about that packet of gold, in reply of which he states that this packet of gold belongs to a passenger who arrived in Air Arabia Airways flight G9-418, which is handed over to him inside the Toilet located at Immigration Hall at Terminal-2 of SVPI Airport, Ahmedabad.

3.1 Further, the panchas, the AIU Officers and Shri Alpesh Prajapati looked out for the said passenger at baggage belt number 03 and other baggage belts and airport premises but the passenger who given him the packet of gold was not visible. After that, the panchas, the AIU Officers, the Deputy Commissioner of AIU and Shri Alpesh Prajapati went outside the Terminal-2 to look for the above said passenger and find that Shri Alpesh Prajapati points towards a person at Curry Tree Shop outside the Terminal-2 of SVPI. After this, the AIU Officers asked the said person about his identity documents. The person shows his Boarding pass, on which the name of the passenger is written as Walid Abdul and flight number G9- 418 seat number 20C sequence number 0036. The AIU Officers requested to the passenger to come with them inside the Airport. On this he agrees to come inside the Airport along with his baggage.

3.2 Further, the AIU officers stated that thorough checking of the passenger as well as examination of his baggage is required and requested to the panchas to remain present as Panchas during the course of personal and baggage search proceedings of Shri Abdul Walid. The Panchas gave their consent to remain present as witness during the entire proceedings.

3.3 Thereafter, on being asked about identity of passengers by the AIU officers, the passengers identify himself as Shri Abdul Walid by showing his Passport which is an Indian Passport bearing No. V6192772 and he also shows his Boarding pass (seat no. 20C) of Air Arabia Airways flight no. G9418 from Sharjah to Ahmedabad.

3.4 In the presence of the panchas, the AIU Officers asked the passenger, Shri Abdul Walid, whether he is carrying any dutiable goods or foreign currency or any restricted goods and he wish to declare before Customs Authorities, in reply the passenger denied. Thereafter, the AIU officers informed the passenger that they would be conducting his personal search and detailed examination of his baggages (two baggages). Here, the AIU officers offered their personal search to the passenger but the passenger denied saying that he is having full trust on the All officers. Thereafter, the AIU officers asked the passenger

whether he wants to be checked in front of executive magistrate or Superintendent of Customs, in reply the passenger gave his consent to be searched in front of the Superintendent of Customs.

3.5 Thereafter, the officers put/ place the baggage of the passenger into the Baggage Screening Machine (BSM) for examination/ checking in presence of the panchas. On examination of baggage, the AIU officers do not notice any unusual images indicating nothing objectionable is present in the bags. The officers again put/place the baggages of the passenger into the Baggage Screening Machine (BSM) and examine the baggage however, the panchas and officers do not notice any unusual images indicating nothing objectionable is present in the bags.

3.6 Thereafter, the officers asked Shri Abdul Walid to remove all the metallic items, Purse, Ring and jewellery etc. from his body and pass through the Door Frame Metal Detector (DFMD). The passenger places his mobile, wallet etc. in the plastic tray and passes through the DFMD machine. On passing through the DFMD Panchas and officers do not notice/hear beep sound from the machine. The AIU officers again asked Shri Abdul Walid to pass through the DFMD machine, on again passing through the DFMD machine, the Panchas and officers do not notice/hear beep sound from the machine. Further, in front of the panchas, the officers asked the passenger about the packet of gold which is given by him to Shri Alpesh Prajapati, S/o Shri Jayram Bhai Prajapati at inside the Toilet Cabin located at Immigration of Terminal-2 of SVPI Airport. On this, the passenger admitted to give the packet of gold to Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati, through the space below the partition of the Toilet Cabin no. 2 and 3 situated at Immigration at Terminal-2 at SVPI Airport. From there, Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati, carry the packet of gold towards the exit gate, where the AIU officers intercepted him and recovered the packet of gold in concealed in underwear of Shri Alpesh Prajapati, S/o Shri Jayram Bhai Prajapati. The passenger was then taken to the AIU office located at opposite of Belt No.2 in arrival Hall of SVPI Airport, Ahmedabad for further examination. On detailed examination of his baggage and personal search nothing other

objectionable was noticed. The passenger in presence of the panchas confessed that the packet of gold was brought by him.

3.7 The passenger in presence of the panchas confessed that the packet of gold was brought by him, viz. Shri Abdul Walid, which he further handed over to Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati.

3.8 Thereafter, in order to ensure the correctness of purity, weight and value of the recovered from the possession of Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati, which related to Shri Abdul Walid, the Government approved valuer was required to be called. After sometime, one person appears at the AIU office who introduces himself as Shri Soni Kartikey Vasantrai, Government Approved Valuer. In presence of panchas, the Government Approved Valuer shows that he has bring his laptop, weighing scale and testing kit. After testing the said recovered gold, he confirms that the said recovered packet of gold contains 02 Gold TT Bars (ALFADFADAH FINE G & S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR) and semi solid substance consisting of Gold & Chemical mix.

3.9 Shri Soni Kartikey Vasantrai, the Government Approved Valuer after detailed examination, process of recovery of gold and testing submitted a valuation Report vide Certificate No. 1206/2023-24 dated 23.01.2024 (**RUD-3**) wherein he provided weightment of packet of gold paste, 01 Gold Bar derived from chemical mixed gold paste and 02 gold TT bars, market value and tariff value. The Tariff value has been determined in terms of Customs Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (Gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (Exchange Rate). The report is as below mentioned:

Name of the persons from whose possession goods recovered	Details of Article Items	PCS/ Nos.	Net weight (in grams)	Purity	Market Value (IN Rs.)	Tariff Value (In Rs.)
Shri Abdul Walid & Shri Alpesh Prajapati	Gold Bar (Derived from Gold paste)	01	919.360	999.0/ 24KT	59,26,195	51,18,463
Shri Abdul Walid & Shri Alpesh Prajapati	Gold TT Bars (ALFADFADAH FINE G & S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR)	02	233.180	999.0/ 24KT	15,03,078	12,98,211
Gross Total		03	1152.54		74,29,273	64,16,674

3.10 Thereafter, the Government Approved Valuer informs that 01 Gold bar weighing 919.360 gram 24kt/999.0 purity derived from the chemical mixed gold paste and 02 gold TT bars weighing 233.180 gram 24kt/999.0 purity (total 03 Gold bars) belongs to Shri Abdul Walid and recovered from the underwear/underpants of Shri Alpesh Prajapati, totally weighing **1152.54** Grams 24 KT (999.0 Purity) is having Tariff Value **Rs.64,16,674/-** (Rupee Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) and Market Value **Rs.74,29,273/-** (Rupee Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only). The Market Value is calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (Gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (Exchange Rate).

3.11 The method of testing and the valuation used by Shri Soni Kartikey Vasantrai was done in a perfect manner in presence of the independent panchas and the passenger & Noticee. The passenger, the Noticee were satisfied and agreed with the testing and Valuation Report given by Shri Soni Kartikey Vasantrai and in token of the same, the independent Panchas and the passenger put their dated signature on the said valuation report.

3.12 As per the documents of the passenger Shri Abdul Walid, his age is 24 years (DOB-01/01/2000), S/o- Sanavar and residence address

(as per Passport) is Khudda, Muzaffarnagar, Uttar Pradesh, India, PIN-251307. On being asked by the AIU officers, the passenger Shri Abdul Walid produces the travelling documents and identity proof documents which are as under:

- i) Boarding Pass (seat No. 20C) of Air Arabia Airways Flight G9418 from Sharjah to Ahmedabad dated 23.01.2024.
- ii) Copy of Passport No. V6192772 issued at Ghaziabad on 29/12/2021 valid up to 28/12/2031

3.13 Thereafter, the AIU Officers showed the passenger manifest of Air Arabia Airways Flight G9418 from Sharjah to Ahmedabad, in which name of Shri Abdul Walid is mentioned at Seq. No. 0036, Seat No.20C. The panchas as well as the passenger put his 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.

4.1 Thus, the above mentioned recovered gold (03 Gold bars), totally weighing 1152.54 Grams of 24 KT/999.0 Purity is having Tariff Value Rs.64,16,674/- (Rupee Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) and Market Value of Rs.74,29,273/- (Rupee Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) from Shri Alpesh Prajapati which belongs to Shri Abdul Walid (international passenger) have attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of the Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said gold weighing 1152.54 Grams is being attempted to be smuggled by Shri Abdul Walid with the help of Shri Alpesh Prajapati is liable for confiscation as per the provisions of the Customs Act, 1962, hence, the same are being placed under seizure.

4.2 Thereafter, the AIU officers, in presence of panchas and in the presence of the said passenger, place the said gold, totally weighing 1152.54 Grams of 24 KT (999.0 Purity) is having Tariff Value of Rs.64,16,674/- (Rupees Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) and Market Value of Rs.74,29,273/- (Rupees Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) and black tape and transparent pouch recovered

from Shri Alpesh Prajapati belongs to Shri Abdul Walid in a transparent plastic box and after placing the packing list on the same, tied it with white thread and sealed it with the Customs Lac seal. The two panchas, the AIU officer as well as the passenger have put his dated signature on the packing list placed over the box as a token of having packed and sealed in presence of panchas and in the presence of Shri Abdul Walid and Shri Alpesh Prajapati. The said sealed transparent plastic box containing gold was handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5625 dated 23.01.2024.

4.3 In view of the above, the said gold (03 Gold bars), totally weighing 1152.54 grams seized under panchnama dated 23.01.2024 is to be treated as "smuggled goods" as defined under Section 2(39) of the Customs Act, 1962. It also appears that the said pax has conspired to smuggle the said gold into India. The offence committed has been admitted by the said passenger in his statement recorded on 23.01.2024 under Section 108 of the Customs Act, 1962. He, therefore, committed an offence punishable under Section 135 (1) (a) & (b) of the Customs Act, 1962 and therefore, they are liable to be arrested under Section 104 of the Customs Act, 1962.

In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dtd. 23/10/2015 and 27/2015-Cus issued from F.No. 394/68/2013-Cus.(AS) dtd. 23/10/2015 the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the tariff value of gold items weighing 1152.54 grams having Tariff Value of Rs.64,16,674/- (Rupee Sixty-Four Lakhs Sixteen Thousand Six Hundred Seventy-Four only) and Market value of Rs.74,29,273/- (Rupee Seventy-Four Lakhs Twenty-Nine Thousand Two Hundred Seventy-Three only) is more than Rs.50,00,000/-, hence in this case the said passenger Shri Abdul Walid, S/o Sanavvar, (Passport No. V6192772), Village & Post- Khudda, Muzaffarnagar, Uttar Pradesh, India-251307 and Shri Alpesh Prajapati, S/o Jayrambhai, 752-1,

Ambawadi, Sardarnagar, Ahmedabad City, Ahmedabad, Gujarat-382475 have been arrested on 24.01.2024 under Section 104 of the Customs Act, 1962 and released on 24.01.2024 after payment of Bail Bond of Rs.1,16,000/- per person.

5. Statements of Shri Alpesh Prajapati, 752-1, Ambawadi, Sardarnagar, Ahmedabad City, Ahmedabad, Gujarat-382475, AADHAR No. 206106610612 and Shri Abdul Walid, residing at Village & Post Khudda, Muzaffarnagar, Uttar Pradesh, India, PIN-251307, holding an Indian Passport Number No. V6192772 was recorded under Section 108 of the Customs Act, 1962 (**RUD-02**) before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 23.01.2024 wherein they explained as under:

5.1 **Statement of Shri Alpesh Prajapati -**

Q.1 Ans.- He stated that his name, age and address stated above are true and correct. He studied upto Std. 12th. He can read, write and understand Hindi, English and Gujarati languages. He is working as a loader in AIASL (Air India Airport Services Ltd.) at SVPI Airport, Ahmedabad since last nine years. Presently his duty is at ACC, Ahmedabad.

Q.2 Ans- There are 4 members in his family including him, his parents and one younger brother. His father is an auto rickshaw driver. His father and he are the bread earners of my family.

Q.3 Ans- His monthly income is Rs.35,000/- approx.

Q.4 Ans- He produced the copy of Aadhar No. 2061 0661 0612 and PAN CPHPP2345P.

Q.5.Ans- He stated that he is performing the work related to loading/ unloading of cargo at General Air Cargo Complex (GACC), Ahmedabad in shifts. His duty on 23.01.2024 was assigned at International Cargo Terminal starting from 07:00AM.

Q.6 Ans.- He was in need of money to sort out certain financial issues of my family. Due to this he decided to perform illegal act like transferring of Gold illegally outside the Airport area. For this reason, he has entered Terminal 2 of SVPI Airport, Ahmedabad even though his duty was in General Air Cargo Complex (GACC), Ahmedabad.

Q.7 Ans- The name of his supervisor is Shri Vishal Giri Gosai and his mobile number is 8866678583. The duties are allotted by his supervisor and he got the details by message on a whatsapp group one day prior.

Q.8 Ans- At around 04:15 Hrs of early morning of 23.01.2024 he received a call from an unknown person and the person informed them that flight No. G9 418 of Air Arabia has landed and directed him to reach near washroom of Immigration area of arrival side and collect a packet of Gold from a pax to hand over the same to a person who will approach him through call in the parking area of the airport. As per his direction Shri Alpesh Prajapati reached from runway through aero bridge to nearby washroom of Immigration side. Thereafter, that person connected me to a pax who was bringing the gold packet, on conference call and during the call as per direction, Shri Alpesh Prajapati entered in toilet cabin No.2 (second from left) and the passenger Shri Abdul Walid entered in toilet cabin No.3 (third from left). As per plan Shri Alpesh Prajapati received a gold packet through the space below the partition of the toilet cabin from the passenger and he came out from the toilet cabin. After receiving the packet of gold, he sat on the chairs outside the toilet. A Customs Officer approached Shri Alpesh Prajapati and enquired about his presence there. Then, he answered his questions and proceeded towards the Arrival Hall to exit the Airport. Thereafter, he proceeded towards the exit gate of Arrival Hall by crossing red channel but in the Green Channel area the Custom officers of AIU, Ahmedabad intercepted and asked him about his purpose of movement in the area of Green Channel. From his reply the AIU Customs officers were not convinced and they decided to examine in detail. Thereafter, the AIU officers called upon two people, whom they referred to as the Panchas, to witness the proceedings of examination. In presence of the Panchas, the AIU officers asked him 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 body/clothes. He removed all the metallic objects such as mobile, purse etc. and kept in a plastic tray and passed through the DFMD where repeated beep sound was heard indicating the presence of some metallic item hidden in his body. Thereafter, two Panchas and the officers moved to the AIU office located opposite belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad. In presence of two independent Panchas the officers thoroughly checked his body and recovered a packet of Gold which is wrapped in black coloured tape and concealed in his underwear. Thereafter, in presence of two independent Panchas the officers opened the packet and found 02 Gold TT Bars and chemical mixed gold paste wrapped with black coloured tape. Thereafter, the officers in presence of the Panchas contacted Government approved Valuer for detail verification, quantification of the gold detected.

Q.9 Ans: As per the directions received by the unknown person Shri Alpesh Prajapati immediately cleared his log history after conference call or normal call with the unknown person. Hence, the mobile number details are not available with Shri Alpesh Prajapati.

Q.10 Ans: His primary duty in ACC but sometimes to receive mishandled cargo that gets offloaded on passenger baggage belt or to do immigration clearance in case of dead bodies. For both

of these access to T-1 and T-2 is needed. That is why he has access to these two terminals in my AEP card.

Q.11 Ans:- Rs.5,000/- per trip for passing the Gold outside the Airport Area was offered to him. As he does not know the Pax so question of any offer from Pax side does not arise.

Q.12 Ans- He stated that a residential property is in the name of his mother only and no other property is in the name of any member of his family.

Q.13 Ans- His Bank Account is in the State bank of India, Sardar Nagar Branch, Ahmedabad.

Q.14 Ans: He was aware that the activity performed by him is an offence under the Customs Law.

Q.15 He perused the panchnama dated 23.01.2024 drawn at Terminal-2 of SVPI, Airport, Ahmedabad.

5.2 Statement of Shri Abdul Walid:-

Q-1. His name, age and address stated above are true and correct. He is engaged in the business of making of aluminium profiles.

Q-2. There are 7 members of his family. He and his father are the bread earners of his family.

Q-3. His monthly income is Rs.60,000/- approx.

Q.4. The passenger produced the copy of his Aadhar No. 389686993404, PAN AHOPW3794L.

Q.5. He had visited Saudi Arab 07-08 times in search of same business of making of Aluminium profiles as all my relatives are settled in Saudi Arab and the Aluminium profile business has nice scope there in Saudi Arab.

Q.6. He used to 04-05 times Ahmedabad Airport as arrival point but never opted Ahmedabad Airport as departure point.

Q.7. He opted Ahmedabad as arrival point only being cheaper flight fare.

Q.8. He booked flight ticket on own through own fund only.

Q.9. He had arranged flight ticket through travel agent from his own fund.

Q.10. He took flight for Saudi Arab from Mumbai Airport to visit Riyadh as tourist as his visa was about to expire. He boarded flight of Saudi Airlines on 20.01.2024. He planned to return back to India due to some business compulsion. In Riyadh he met a person who is not known to him. The said person told him that

he will pay Rs.20,000/- if he succeeded in carrying and delivering the Gold from Riyad via Sharjah to Ahmedabad. The person who is unknown told him that a person will meet him at Ahmedabad on arrival to whom he had to hand over a packet of gold. He was aware about the gold to be smuggled into India in the form gold bar/gold paste wrapped with black tape. He stated that the person handed over the packet of gold is unknown, and do not have any contact details of that person. In the greed to earn quick money, he has decided to smuggle the gold in to India. Further, he stated that this is the first incident of his life.

Q.11. The recovered gold is not purchased by the passenger. Probably the person who handed over the gold to him had purchased the gold for purpose of smuggling into India.

Q12. Further, he stated that he boarded the flight No. G9418 of Air Arabia on 23.01.2024 at Sharjah and landed at Ahmedabad Airport on 04.02 Hrs. on 23.01.2024. At around 04.15 Hrs. of the same morning of 23.01.2024. He received a call from a person and directed him to reach near washroom of Immigration area of arrival side where a person will meet him and collect the gold packet from him and safely deliver the same again to him in the parking area of the Airport. As per his direction Shri Abdul Walid reached to nearby washroom of Immigration side. Thereafter, a person connected to him to another person on conference call and during the call as per his direction, he entered in toilet cabin no. 03 and the person who was on conference call with him also entered in toilet cabin no. 02. For a brief moment they saw the face of each other. As per plan he handed over a gold packet through the space below the partition of the toilet cabin. Thereafter, he proceeded towards exit gate of arrival hall by crossing red channel and the Green Channel area and exited form Airport from exit gate No. 06. After exit from the airport, he was waiting near Curry Tree Tea Store to collect the gold packet from the person to whom he handed over the same in the toilet cabin. After half an hour, the person came towards me with 05 other persons and introduced them as AIU officers and two independent Panchas. In presence of the Panchas the person identified me as the pax who brought the gold packet and handed over the same in the toilet cabin to him. Thereafter, he along with AIU officers, the Panchas and the person returned in the arrival hall of the Airport. In presence of the Panchas, he accepted that the gold packet was brought by me from Riyad via Sharjah and handed over the same to the person in the toilet cabin for safe transfer to me again in the parking area of the Airport.

Q.13 Further, the passenger stated that he was in temptation of earning money he opted this illegal smuggling of gold bar and chemical mixed gold paste though he is fully aware that smuggling of gold without payment of customs duty is an offence. He also failed to make any declarations in this regard to evade the Custom duty. He confirms the recovery of 1152.540 grams of gold in 03 gold bar form, tariff value of Rs.64,16,674/- and Market value of Rs.74,29,273/- having purity 999.0/24KT as narrated under the Panchnama dated 23.01.2024.

Q.14. The passenger stated that Rs.20,000/- per trip for carrying the gold into India was offered to me.

Q.15. The passenger stated that an ancestor residential property is in the name of his father and no other property is in the name of any member of my family.

Q.16. The passenger has not any bank account.

Q17. He was aware that the activity performed by me is an offence under customs Law.

Q.18. He perused the panchnama dated 23.01.2024 drawn at Terminal 02 of SVPI, Airport Ahmedabad.

6. The above said gold bars with a net weightment of 1152.54 grams having purity of 999.0/24 Kt. involving tariff value of Rs.64,16,674/- (Rupees Sixty Four Lakhs Sixteen Thousand Six Hundred Seventy Four Only) and market value of Rs.74,29,273/- (Rupees Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) recovered from the Shri Alpesh Prajapati (Airport staff) belongs to the said passenger Shri Abdul Walid which were attempted to be smuggled into India with an intent to evade payment of Customs duty by concealed in underpants/ underwear of Shri Alpesh Prajapati, which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bars totally weighing 1152.540 Grams 24Kt./ 999.0 purity which were attempted to be smuggled by Shri Abdul Walid with help of Shri Alpesh Prajapati are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bars weighing 1152.540 grams were placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 23.01.2024, issued from F.No.VIII/10-265/AIU/A/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**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 Shri Abdul Walid had improperly imported the 03 gold bars weighing 1152.540 Grams

having purity 999.0/24 Kt. with help of Shri Alpesh Prajapati. The gold was concealed in the underwear/underpants of Shri Alpesh Prajapati in form of gold paste and TT Gold bars. Thus, total 1152.540 Gram 999.0/ 24kt purity smuggled by Shri Abdul Walid with help of Shri Alpesh Prajapati and involving tariff value of Rs.64,16,674/- (Rupees Sixty-Four Lakhs Sixteen Thousand Six Hundred Seventy-Four Only) and Market value of Rs.74,29,273/- (Rupees Seventy-Four Lakhs Twenty-Nine Thousand Two Hundred Seventy-Three only). The said gold was concealed in the underwear of Shri Alpesh Prajapati which was given by Shri Abdul Walid (passenger) in toilet of Terminal -2 Arrival Hall, SVPI, Airport Ahmedabad and not declared to the Customs. The passenger and Shri Alpesh Prajapati 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 total 1152.540 Grams of 03 gold bars of purity 999.0/24 Kt. by the passenger with help of Shri Alpesh Prajapati by way of concealed in underwear of Shri Alpesh Prajapati 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 them, the said passenger and Shri Alpesh Prajapati 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 Abdul Walid with help of Shri Alpesh Prajapati found concealed in underwear of Shri Alpesh Prajapati, 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 Abdul Walid and Shri Alpesh Prajapati, by his above-described acts of omission and commission on his part have 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 03 gold bars weighing 1152.540 Grams having purity 999.0/24 Kt. and having tariff value of Rs.64,16,674/- (Rupees Sixty Four Lakhs Sixteen Thousand Six Hundred Seventy Four Only) and Market value of Rs.74,29,273/- (Rupees Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) which was concealed in the underwear/ underpants of Shri Alpesh Prajapati (Handyman of AIASL) which was given by Shri Abdul Walid (passenger) to Shri Alpesh Prajapati, without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticees, Shri Abdul Walid and Shri Alpesh Prajapati.

8. Now, therefore, **Shri Abdul Walid**, residing at Village & Post Khudda, Muzaffarnagar, Uttar Pradesh, India, PIN-251307, holding an Indian Passport Number No. V6192772 and **Shri Alpesh Prajapati**, 752-1, Ambawadi, Sardarnagar, Ahmedabad City, Ahmedabad, Gujarat - 382475 are hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at Customs House, Navrangpura, Ahmedabad, as to why:

- (i) The **03 Gold Bars** total weighing **1152.540** gram having purity 999.0/ 24 Kt. and having Tariff value of **Rs.64,16,674/-** (Rupees Sixty Four Lakhs Sixteen Thousand Six Hundred Seventy Four Only) and Market value of **Rs.74,29,273/-** (Rupees Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) which was concealed in underwear/ underpants of Shri Alpesh Prajapati which was given/ handed over by Shri Abdul Walid to Shri Alpesh Prajapati in the toilet of Arrival hall of SVPI, Airport Ahmedabad placed under seizure under panchnama proceedings dated 23.01.2024 and Seizure Memo Order dated 23.01.2024, 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 Abdul Walid, having Passport No. V6192772, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.
- (iii) Penalty should not be imposed upon Shri Alpesh Prajapti, (Handyman of AIASL) under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned herein above.

9. Shri Abdul Walid and Shri Alpesh Prajapati are further required to state specifically in the written reply as to whether they wish 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 they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences which they intend to rely upon in defense.

10. Shri Abdul Walid and Shri Alpesh Prajapati are 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 them, 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
21/6/24
(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-106/SVPIA-A/O&A/HQ/2024-25 Date : 24.06.2024
DIN: 20240671MN000000DE4D

BY SPEED POST/ E-mail:

To,

1. **Shri Abdul Walid,**
Village & Post Khudda,
Muzaffarnagar, Uttar Pradesh,
India, PIN-251307,

2. **Shri Alpesh Prajapati,**
752-1, Ambawadi, Sardarnagar,
Ahmedabad City,
Ahmedabad, Gujarat-382475

Copy to :

- (i) The Deputy/Assistant Commissioner of AIU, SVPIA, Ahmedabad.
- (ii) The Deputy/ Assistant Commissioner of Customs, (Prosecution Cell), HQ, Ahmedabad.
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.
- (iv) Guard File.

Annexure 'A'

Documents relied upon in the notice to show cause, issued to Shri Abdul Walid, and Shri Alpesh Prajapati for attempting to smuggle 03 Gold Bars having net weight of 1152.540 Grams 24kt/ 999.0 purity.

Sr. No.	Document	Remarks
1.	Panchnama drawn on 23.01.2024 at SVP International Airport, Ahmedabad.	Copy enclosed.
2.	Statement dated 23.01.2024 of Shri Abdul Walid and Shri Alpesh Prajapati.	Copy enclosed.
3.	Valuation certificate dated 23.01.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
4.	Seizure memo Order dated 23.01.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

Panchanama dated 23.01.2024 drawn in the Arrival Hall of Terminal 2 of
SVPI Airport, Ahmedabad

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Dilip Labana S/o Navalsingh Labana, Mukam Bandela, Post.Punawada, Tal:Simalwada, Distt.Dungurpur.	28	Service
2.	Manishkumar Labana, Mukam Sajjanpura, PO.Bankda, Tal: Simalwada, Distt. Dungurpur, Aadhar No.40613561252579	26	Service

We the above named panchas are called by a person at around 04:30 hours of today i.e. on 23.01.2024, who introduced himself as Shri Ravi Prakash Chowdhury, 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 personal search proceedings of a handyman working on behalf of AIASL that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers accompanying him as Shri Himanshu Garg, deputy Commissioner(AIU), Shri Rakesh Kumar, Superintendent, Shri Ravi Shankar, Superintendent, Shri Shaikh Zakirhusain M., Superintendent Air Intelligence Unit. at SVPI Airport, Ahmedabad.

We were informed that while conducting a surprise check of toilets in the, Immigration Area of Terminal-2 at SVPI, Airport, Ahmedabad, the customs officer found presence of an airport staff suspicious. On a general conversation with the staff his replies appeared incoherent. Based on this, the Customs Officer alerted the officers present at the Green Channel about the getup of the staff. He was intercepted, after crossing the Green Channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad and the officers asked him to pass through Door Frame Metal Detector (DFMD), where the continuous beep sound is heard then the AIU officers decided to search him thoroughly in our presence.

On being asked about his name, he showed his Aerodrome Entry Permit pass, issued by the Bureau of Civil Aviation Security, in which the name is written as Shri Alpesh Prajapati, Handyman, AIASL having AEP No. AMD02200752640. Further, the AIU officers state that based on the suspicious movement of him, thorough checking is required and request us to remain present as panchas during the course of personal search proceedings of Shri Alpesh Prajapati. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Thereafter, on being asked about identity of him by the Custom officers, the person identify himself as (1) Shri Alpesh Prajapati by showing his AEP No. AMD02200752640, on being asked about the other documents, he showed his AADHAR Card having number 2027 2061 0612 residing at 771/3,Ambawadi Bhilwah, Sardar Nagar, Ahmedabad 382475, Gujarat.

In the presence of we the panchas, the AIU Officers ask him whether he is carrying any dutiable goods or foreign currency or any restricted goods, in reply he denied, thereafter, the AIU officers inform him that they would be conducting his personal search.

Before me,


(Ravi Prakash
Chowdhury)
Superintendent(AIU)

Alpesh 23/1/24
(Shri Alpesh Prajapati)

Pancha 1.

23/01/2024

(Shri Abdul Walid)

Pancha 2.

23/01/2024

Shri Abdul Walid

Here, the AIU officers offer their personal search to him but he denies saying that he is having full trust on the AIU officers. Now, the AIU officer ask him whether he wants to be checked in front of executive magistrate or Superintendent of Customs, in reply he gives his consent to be searched in front of the Superintendent of Customs.

Now, the officers, first ask Shri Alpesh Prajapati to remove all the metallic items, Purse, Ring and jewelry etc. from his body and pass through the Door Frame Metal Detector (DFMD). He places his mobile, wallet etc in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers notice/hear beep sound from the machine. The AIU officers again ask Shri Alpesh Prajapati to remove all metallic items from his body and again pass through the DFMD machine, but repeated beep sound with indication light from the Centre of the machine which indicates the presence of some metallic item hided in the body. Thereafter, we Panchas alongwith AIU officers moved to the AIU office located opposite belt no. 2 of the Arrival Hall, Terminal-2, SVPI, Airport, Ahmedabad and thoroughly checked his body and recovered a packet of Gold which is wrapped in black coloured tape which is concealed in his underwear. Thereafter, in presence of us, Panchas the AIU officers opened the packet and found 02 Gold TT Bars with the markings "ALFADFADAH FINE G&S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR" and chemical mixed gold paste wrapped with black coloured tape.

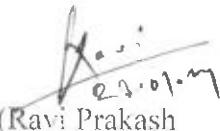
Further, in front of we, the Panchas, the officers ask the passenger about that packet of gold, in reply of which he states that this packet of gold belongs to a passenger who arrived in Air Arabia Airways flight G9-418, which is handed over to him inside the Toilet available at Immigration hall at Terminal -2 of SVPI Airport, Ahmedabad.

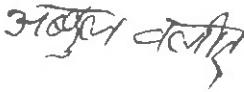
Further, we the panchas, AIU Officers and Shri Alpesh Prajapati look out for the passenger at baggage belt number 03 and other baggage belts and airport premises but the passenger who give him the packet of gold is not visible. After that, we the panchas, AIU Officers, the Deputy Commissioner of AIU and Shri Alpesh Prajapati go outside the Terminal-2 to look for the above said passenger and find that Shri Alpesh Prajapati points towards a person at Curry Tree Shop outside the Terminal-2 of SVPI. After this, the AIU Officers ask the person about his identity documents. The person shows his Boarding pass, on which the name of the passenger is written as WALID ABDUL and flight number G9-418 seat number 20C sequence number 0036. The AIU Officers requests the passenger to come with them inside the Airport. On this he agrees to come inside the Airport along with his baggage.

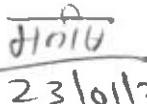
Further, the AIU officers state that thorough checking of the passenger as well as examination of his baggage requires and request us to remain present as Panchas during the course of personal and baggage search proceedings of Shri Abdul Walid. Therefore, we, the Panchas give our consent to remain present as witness during the entire proceedings.

Thereafter, on being asked about identity of passengers by the Custom officers, the passengers identify himself as (1) Shri Abdul Walid by showing his Passport which is an Indian Passport bearing No. V6192772 and he also shows his Boarding pass (seat no. 20C) of Air Arabia Airways flight no. G9418 from Sharjah to Ahmedabad.

Before me,


(Ravi Prakash
Chowdhury)
Superintendent(AIU)

Alpen 23/11/24
(Shri Alpesh Prajapati)
(Shri Abdul Walid)


Pancha 1. 23/11/2024
Pancha 2. 23/11/2024


In the presence of we the panchas, the AIU Officers ask the passenger whether he is carrying any dutiable goods or foreign currency or any restricted goods and he wish to declare before Customs Authorities, in reply the passengers denied, thereafter, the AIU officers inform the passenger that they would be conducting his personal search and detailed examination of his baggages (two baggages). Here, the AIU officers offer their personal search to the passenger but the passengers deny saying that he is having full trust on the AIU officers. Now, the AIU officer ask the passenger whether he wants to be checked in front of executive magistrate or Superintendent of Customs, in reply the passengers give his consent to be searched in front of the Superintendent of Customs.

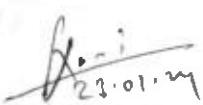
Now, the officers put/place the baggage of the passenger into the Baggage Screening Machine (BSM) for examination/checking in presence of we the panchas. On examination of baggage, the AIU officers do not notice any unusual images indicating nothing objectionable is present in the bags. The officers again put/place the baggages of the passenger into the Baggage Screening Machine (BSM) and examine the baggage however; we the panchas and officers do not notice any unusual images indicating nothing objectionable is present in the bags.

Thereafter, the officer first ask Shri Abdul Walid to remove all the metallic items, Purse, Ring and jewelry etc. from his body and pass through the Door Frame Metal Detector (DFMD). The passenger places his mobile, wallet etc in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers do not notice/hear beep sound from the machine. The AIU officers again ask Shri Abdul Walid to pass through the DFMD machine, on again passing through the DFMD machine we Panchas and officers do not notice/hear beep sound from the machine. Further, in front of we, the panchas, the officers ask the passenger about the packet of gold which is given by him to Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati at inside the Toilet Cabin located at Immigration of Terminal-2 of SVPI Airport. On this, the passenger informs that the packet of gold give to Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati.

Thereafter, the AIU officers inform us that the passenger give the packet of gold to Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati through the space below the partition of the Toilet Cabin no. 2 and 3 situated at Immigration at Terminal-2 at SVPI Airport. From there, Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati, carry the packet of gold towards the exit gate, where the AIU officers intercepted him and recovered the packet of gold in concealed form in underwear of Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati. The passengers is then taken to the AIU office located at opposite of Belt No. 2, in arrival Hall of SVPI Airport, Ahmedabad for further examination. On detailed examination of his baggage and personal search nothing other objectionable noticed. The passenger in presence of we the panchas confess that the packet of gold is brought by him.

The passenger in presence of we the panchas confess that the packet of gold is brought by Shri Abdul Walid which further give to Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati.

Before me,


(Ravi Prakash
Chowdhury)
Superintendent(AIU)

AIU 23/1/24
(Shri Alpesh Prajapati)

Pancha 1.

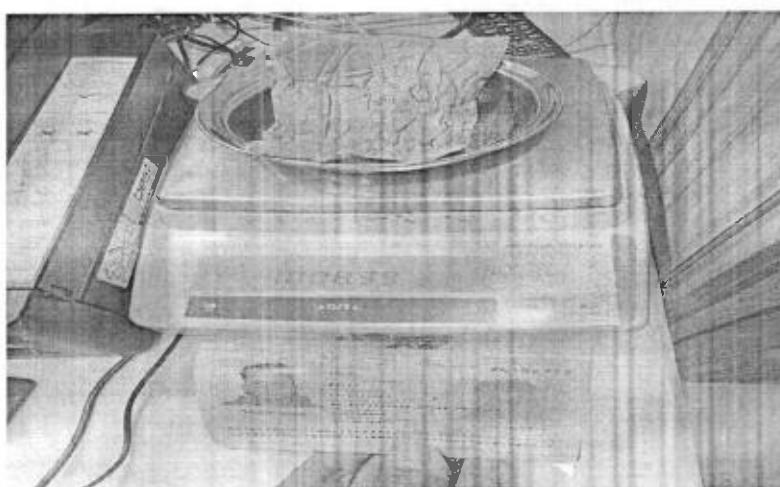
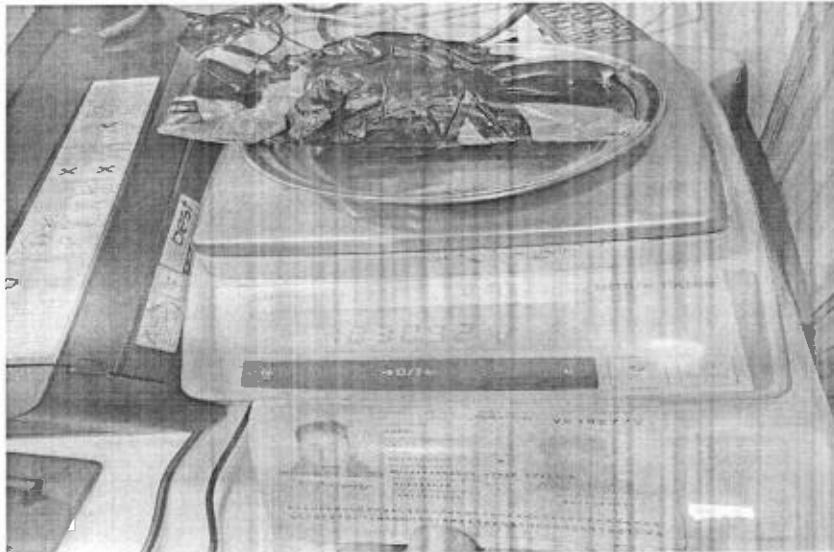
AIU 23/1/2024

Pancha 2.

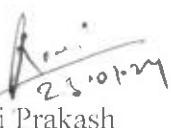
AIU 23/1/2024

AIU

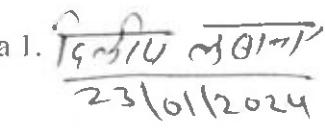
Packet of gold belongs to Shri Abdul Walid and recovered from Shri Alpesh Prajapati

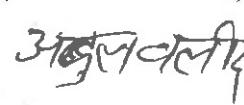


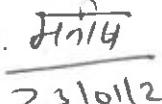
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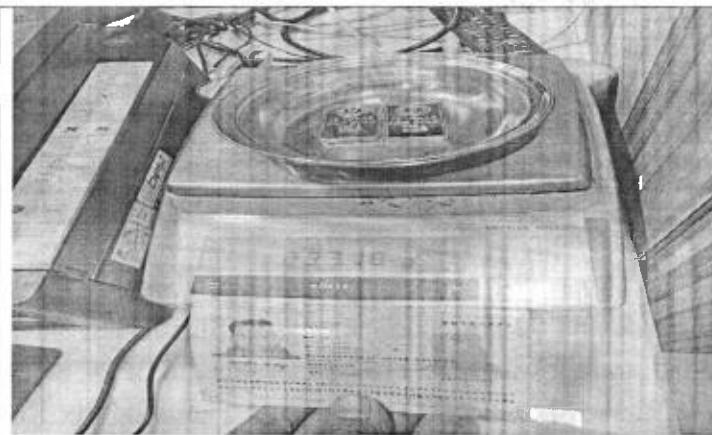

(Ravi Prakash
Chowdhury)
Superintendent(AIU)


After 23/11/24
(Shri Alpesh Prajapati)

Pancha 1. 
23/01/2024


Shri Abdul Walid

Pancha 2. 
23/01/2024



The Customs officers inform we the panchas that in order to ensure the correctness of purity, weight and value of the recovered from the possession of Shri Alpesh Prajapati S/o Shri Jayram Bhai Prajapati, which relate to Shri Abdul Walid, the Government approved valuer is required to be called. After sometime, one person appears at the AIU office who introduces himself as Shri Soni Kartikey Vasantrai, Government Approved Valuer. In presence of we the panchas, the Government Approved Valuer shows that he has bring his laptop, weighing scale and testing kit. After testing the said recovered, he confirms that the said recovered packet of gold contains 02 Gold TT Bars (ALFADFADAH FINE G & S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR) and semi solid substance consisting of Gold & Chemical mixed.

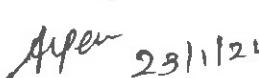
Shri Soni Kartikey Vasantrai, Government Approved Valuer after detailed examination and testing submitted a valuation Report as Annexure-A dated 23.01.2024 wherein he provided weighment of packet of gold (Gold Bar recovered from chemical mixed gold paste and 02 gold bars), market value and tariff value. The Tariff value has been determined in terms of Customs Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (Gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (Exchange Rate). The report is as below mentioned:

Name of Passenger AND from whose possession goods recovered	Details of Article/ Items	PCS/ NOS	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Shri Abdul Walid & Shri Alpesh Prajapati	Gold Bar	01	919.36	999.0 24KT	5926195	5118463

Before me,

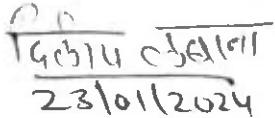

(Ravi Prakash
Chowdhury)

Superintendent(AIU)

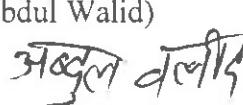

(Shri Alpesh Prajapati)

(Shri Abdul Walid)

Pancha 1.


Pancha 1.
23/01/2024

Pancha 2.


Pancha 2.
23/01/2024

Shri Abdul Walid & Shri Alpesh Prajapati	Gold TT Bar (ALFADFADAH FINE G&S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR)	02	233.18	999.0 24KT	1503078	1298211
	Gross Total		1152.54		7429273	6416674

Thereafter, the Government Approved Valuer informs that the packet of gold containing chemical mixed gold paste and 02 gold bars belongs to Shri Abdul Walid and recover from Shri Alpesh Prajapati, totally weighing **1152.54** Grams are of 24 KT (999.0 Purity) is having Rs. **64,16,674/-** (Rupee Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) [Tariff Value] and Rs. **74,29,273/-** (Rupee Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) [Market Value]. The Market Value is calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (Gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (Exchange Rate).

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

As per the documents of the passenger (1) Shri Abdul Walid, his age is 24 years (DOB-01/01/2000), S/o- Sanavvar and residence address (as per Passport) is Khudda, Muzaffarnagar, PIN-251307, Uttar Pradesh, India.

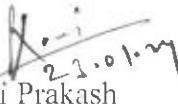
On being asked by the AIU officer, the passenger Shri Abdul Walid produces the travelling documents and identity proof documents which are as under:-

- i) Boarding Pass (seat No. 20C) of Air Arabia Airways Flight G9418 from Sharjah to Ahmedabad dated 23.01.2024.
- ii) Copy of Passport No. V6192772 issued at Ghaziabad on 29/12/2021 valid up to 28/12/2031.

Now the AIU Officers show the passenger manifest of Air Arabia Airways Flight G9418 from Sharjah to Ahmedabad, in which name of Shri Abdul Walid is mentioned at Seq. No. 0036 to passenger as well as to us. 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 inform we the panchas as well as the passenger, that the recovered gold, totally weighing **1152.54** Grams are of 24 KT (999.0 Purity) is having Rs. **64,16,674/-** (Rupee Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) [Tariff Value] and Rs. **74,29,273/-** (Rupee Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) [Market Value] from Shri Alpesh Prajapati which belongs to Shri Abdul Walid have attempted to be smuggled into India with an

Before me,


(Ravi Prakash
Chowdhury)

Superintendent(AIU)

Alpesh 23/1/24
(Shri Alpesh Prajapati)

(Shri Abdul Walid)

Shri Alpesh Prajapati

Pancha 1. *Alpesh Prajapati*
23/01/2024

Pancha 2. *Shri Abdul Walid*
23/01/2024

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 good weighing 1152.54 Grams is being attempted to be smuggled by Shri Abdul Walid with the help of Shri Alpesh Prajapati is liable for confiscation as per the provisions of Customs Act, 1962, hence, same are being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passengers, place the said gold, totally weighing **1152.54** Grams are of 24 KT (999.0 Purity) is having Rs. **64,16,674/-** (Rupee Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) [Tariff Value] and Rs. **74,29,273/-** (Rupee Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) [Market Value] and black tape and transparent pouch recovered from Shri Alpesh Prajapati belongs to Shri Abdul Walid in a transparent plastic box and after placing the packing list (**Annexure-B**) on the same, tied it with white thread and sealed it with the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of Shri Abdul Walid and Shri Alpesh Prajapati. The said sealed transparent plastic box containing gold was handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5625 dated 23.01.2024.

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 panchas and Shri Abdul Walid.

Nothing else is seized/recovered or taken over from the passenger Shri Abdul Walid except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchnama true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 19:30 hrs. on 23.01.2024.

Before me,

Ravi Prakash
Chowdhury
Superintendent(AIU)

Alpesh 23/1/24
(Shri Alpesh Prajapati)

Pancha 1.

Alpesh 23/01/2024

(Shri Abdul Walid)

Pancha 2.

Abdul Walid 23/01/2024

ANNEXURE 'A'

Dated: 23/01/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Walid Abdul** Passport No. **V6192772**, residing at, Village & Post **Khudda, Muzaffarnagar, Uttar Pradesh, India** travelling by Air Arabia Flight No: G9 418 Arrived on: 23/01/2024 from Sharjah to Ahmedabad, AIU Customs Official Found Suspicious One Transparent Plastic Pouch containing with some paste material having Gross Weight **1008.390** from his possession.

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

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 23/01/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 23/01/2024.



H.K. Vasantrai, ✓ S.M.
23/01/24

(SONI KARTIKEY VASANTRAI)

P1 - ૧૫૦૪ ૮૭૧૦૧
23/1/24

P2 - મનીષ
23/1/24



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

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE & TWO GOLD TT BARS RECOVERED FROM WALID ABDUL AT SVPI AIRPORT, AHMEDABAD ON 23/01/2024.

Certificate No: 1206/2023-24

Dated: 23/01/2024.

This is to certify that I have checked and examined the **1** Piece of Gold Bar weighing **919.360** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **1008.390 Grams** (with One Transparent Plastic Pouch) & Two Gold TT Bars weighing **233.180** 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. 02/2024- Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024- Customs (N.T.) dated 18.01.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64460** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **55674.20** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	919.360	999.0 24Kt	5926195	5118463
2	Gold TT Bars (ALFADFADAH FINE G & S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR)	2	233.180	999.9 24kT	1503078	1298211
Total		3	1152.540		7429273	6416674

Place: Ahmedabad

Date: 23/01/2024



Kartik Vasantra
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1206/2023-24 Dated:23.01.2024 The Deputy Commissioner (AJU) SVPI Customs Ahmedabad Recovered From Walid Abdul

P1 - 23/01/2024 P2 - 23/01/2024



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



OFFICE OF THE DEPUTY COMMRS.IONER 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/10-265/AIU/A/2023-24

Date: 23.01.2024

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place

Gold Bar weighing 919.36 Grams (recovered out of chemical mixed gold paste) & Gold TT Bars (02 piece) weighing 233.180 Grams having purity 999.0/24Krt, totally valued at Rs. 64,16,674/- (Rupee Sixty Four Lakhs Sixteen Thousand Six Hundred and Seventy Four only) [Tariff Value] and Rs. 74,29,273/- (Rupee Seventy Four Lakhs Twenty Nine Thousand Two Hundred Seventy Three only) [Market Value] as on 23.01.2024 smuggled by Shri Abdul Walid with the help of Shri Alpesh Prajapati under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Abdul Walid with the help of Shri Alpesh Prajapati in form of chemical mixed gold paste and 02 Gold TT Bars by way of concealment and the same were recovered during the course of Panchnama dated 23.01.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Alpesh Prajapati belongs to Shri Abdul Walid is being seized as under:

Name of Passenger AND from whose possession goods recovered	Details of Article/ Items	PCS/ NOS	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Shri Abdul Walid & Shri Alpesh Prajapati	Gold Bar	01	919.36	999.0 24KT	5926195	5118463
Shri Abdul Walid & Shri Alpesh Prajapati	Gold TT Bar (ALFADFADAH FINE G&S 10 TOLAS FINE GOLD 999.9 F ESSAYEUR FOUNDEUR)	02	233.18	999.0 24KT	1503078	1298211
Gross Total			1152.54		7429273	6416674

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the Gold Bar weighing 919.36 Gms and 02 Gold TT Bars weighing 233.18 Gms from Shri Abdul Walid under seizure on reasonable belief that the same were used for concealment of above mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 23.01.2024
Place: SVPI Airport, Ahmedabad

(Signature)
(Ravi Prakash Chowdhury)
Superintendent,
Customs(AIU)
SVPI Air Port Ahmedabad

Statement of Shri Alpesh Prajapati (DOB:30.01.1993) S/o Shri Jayrambhai Prajapati having Aadhar No.2027 2061 0612 residing at 771/3, Ambawadi Bhilwash, Sardar Nagar, Ahmedabad 382475, Gujarat Mobile No. 9724610827 recorded under Section 108 of the Customs Act, 1962 on 23.01.2024.

I, Shri Alpesh Prajapati (DOB: 30.01.1993) S/o Shri Jayrambhai Prajapati having Aadhar No. 2027 2061 0612 residing at 771/3, Ambawadi Bhilwash, Sardar Nagar, Ahmedabad 382475, 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 23.01.2024 in response to the summons date 23.01.2024 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, educational qualification and profession.

Ans- My name, age and address stated above are true and correct. I studied upto Std. 12th. I can read, write and understand Hindi, English and Gujarati languages. I am working as a loader in AIASL (Air India Airport Services Ltd.) at SVPI Airport, Ahmedabad since last nine years. Presently my duty is at ACC, Ahmedabad.

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

Ans- There are 4 members in my family including me, my parents and one younger brother. My father is an auto rickshaw driver. My father and I are the bread earners of my family.

Q.3 What is your monthly income?

Ans- My monthly income is Rs. 35,000/- approx.

Q.4 Please produce the copy of your Aadhar card and Copy of PAN.

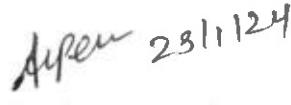
Ans- I produce the copy of **Aadhar No.2061 0661 0612 and PAN CPHPP2345P** as desired.

Q.5 Please explain in detail about your job being performed here at SVPI Airport, Ahmedabad. Where was your duty on 23.01.2024 and the shift timings?

Ans- I state that I am performing the work related to loading/unloading of cargo at General Air Cargo Complex (GACC), Ahmedabad in shifts. My duty

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Alpesh Prajapati)
Handyman, AIASL

on 23.01.2024 was assigned at International Cargo Terminal starting from 07:00AM.

Q.6 As you stated in reply to question No. 5 above that you had to perform your duties in General Air Cargo Complex (GACC), Ahmedabad why you have entered in Terminal 2 of SVPI Airport, Ahmedabad?

Ans- Sir I was in need of money to sort out certain financial issues of my family. Due to this I decided to perform illegal act like transferring of Gold illegally outside the Airport area. For this reason, I have entered Terminal 2 of SVPI Airport, Ahmedabad even though my duty was in General Air Cargo Complex(GACC), Ahmedabad.

Q.7 Please give the name and contact details of your immediate supervisor/Manager to whom you are reporting and state about allotment of your duty details?

Ans- The name of my Supervisor is Shri Vishal Giri Gosai and his mobile number is 8866678583. The duties are allotted by our supervisor and we got the details by message on a whatsapp group one day prior.

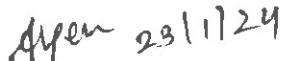
Q.8 Please explain in detail about the incident took place on early morning of 23.01.2024 when the passengers of flight No. G9 418 of Air Arabia were exiting the Terminal 2 of the SVPI Airport Ahmedabad.

Ans:- Sir at around 04:15 Hrs of early morning of 23.01.2024 I received a call from an unknown person and he informed me that flight No.G9 418 of Air Arabia has landed and directed me to reach near washroom of Immigration area of arrival side and collect a packet of Gold from a pax to hand over the same to a person who will approach me through call in the parking area of the airport. As per his direction I reached from runway through aero bridge to nearby washroom of Immigration side. Thereafter, that person connected me to a pax who was bringing the Gold packet, on conference call and during the call as per direction I entered in toilet cabin No.2 (second from left) and the pax entered in toilet cabin No.3(third from left). As per plan I received a Gold packet through the space below the partition of the toilet cabin from the pax and I came out from the toilet cabin.

After receiving the packet of gold, I sat on the chairs outside the toilet. A Customs Officer approached me and enquired about my presence there. I answered his questions and proceeded towards the Arrival Hall to exit the Airport. Thereafter, I proceeded towards the exit gate of Arrival Hall by crossing Red channel but in the Green Channel area the Custom officers of AIU, Ahmedabad intercepted me and asked me about my purpose of movement in the area of Green Channel. From my reply the officers were not convinced and they decided to examine me in detail. Thereafter, the AIU officers called upon two people, whom they referred to as the Panchas, to witness the proceedings of examination. In presence of the Panchas, the AIU officers asked me 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 body/clothes. I removed all the metallic objects such as mobile, purse etc. and kept in a plastic tray and passed through the DFMD where repeated beep sound was heard indicating the presence of some metallic item hided in the body. Thereafter, two

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


Alpesh Prajapati

Handyman, AIASL

Panchas and the officers moved to the AIU office located opposite belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad. In presence of two independent Panchas the officers thoroughly checked my body and recovered a packet of Gold which is wrapped in black coloured tape and concealed in my underwear. Thereafter, in presence of two independent Panchas the officers opened the packet and found 02 Gold TT Bars and chemical mixed gold paste wrapped with black coloured tape. Thereafter, the officers in presence of the Panchas contacted Government approved Valuer for detail verification, quantification of the gold detected.

Q.9 As you stated above that the passenger, you and the unknown person were in contact through the conference call, please provide the details of mobile number of the unknown person?

Ans:- Sir, as per the directions received by the unknown person I immediately cleared my log history after conference call or normal call with the unknown person. Hence, the mobile number details are not available with me.

Q.10 As your duties are only on ACC then why are you having access to terminal T2 and terminal T1 of SVPI Airport?

Ans:- Sir, though my primary duty in ACC but sometimes to receive mishandled cargo that gets offloaded on passenger baggage belt or to do immigration clearance in case of dead bodies. For both of these access to T-1 and T-2 is needed. That is why I have access to these two terminals in my AEP card.

Q.11 Please explain about the benefits offered to you in lieu of passing the gold outside the Airport area for each act.

Ans:- Rs.5,000/- per trip for passing the Gold outside the Airport Area was offered to me. As I do not know the Pax so question of any offer from Pax side does not arise.

Q.12 Please give the details of the property owned by you and your family members.

Ans - I state that a residential property is in the name of my mother only and no other property is in the name of any member of my family.

Q.13 Please give the details of Bank Accounts in your name and in the name of your family members.

Ans - I am banked with State bank of India, Sardar Nagar Branch, Ahmedabad.

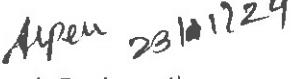
Q.14 Are you aware that the activity performed by you is an offence under Customs Law?

Ans: -Yes, I am aware that the activity performed by me is an offence under Customs Law.

Q.15 Please peruse Panchnama dated 23.01.2024 drawn at SVP International Airport, Ahmedabad and offer your comments.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

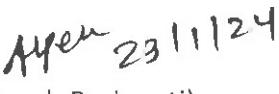

(Alpesh Prajapati)
Handyman, AIASL

Ans- I have perused the said Panchnama Dated 23.01.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said Panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi & Gujarati and upon perusal of the Panchnama, in token of its correctness, I put my dated signature on each page of the Panchnama.

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


 (Rakesh Kumar)
 Superintendent (AIU)
 Customs, Ahmedabad


 (Alpesh Prajapati)
 Handyman, AIASL

Statement of Shri Abdul Walid (DOB:01.01.2000) S/o Shri Sanavvar Ali having Passport No.V6192772, Aadhar No.3896 8699 3404 residing at Khudda, Muzaffarnagar, Uttar Pradesh-251 307, Mobile No. 8755252742 recorded under Section 108 of the Customs Act, 1962 on 23.01.2024.

I, Shri Abdul Walid (DOB:01.01.2000) S/o Shri Sanawar Ali having Passport No. V6192772, Aadhar No.3896 8699 3404 residing at Khudda, Muzaffarnagar, Uttar Pradesh-251 307, 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 23.01.2024 in response to the summons date 23.01.2024 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, educational qualification and profession.

Ans- My name, age and address stated above are true and correct. I studied upto Std. 6th. I can read, write and understand Hindi, English and Urdu languages. I am engaged in the business of making of Aluminium profiles.

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

Ans- There are 7 members in my family including me, my parents and 03 younger brothers and 01 younger sister. My father is residing in Saudi Arab and doing painting works there. My father and I are the bread earners of my family.

Q.3 What is your monthly income?

Ans- My monthly income is Rs. 60,000/- approx.

Q.4 Please produce the copy of your Aadhar card and Copy of PAN.

Ans- I produce the copy of **Aadhar No.3896 8699 3404 and PAN AHOPW3794L** as desired.

Q.5 How many times have you travelled earlier?

Ans:-I state that though I have travelled 07-08 times to Saudi Arab in search of same business of making of Aluminium profiles as all my relatives are settled in Saudi Arab and the Aluminium profile business has nice scope there in Saudi Arab.

Q.6 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

(Abdul Walid) 
Pax

Ans:- I state that I used 04-05 times Ahmedabad Airport as arrival point but never opted Ahmedabad Airport as departure point.

Q.7 Why you have opted Ahmedabad as only arrival point?

Ans:- I opted Ahmedabad as arrival point only being cheaper flight fare.

Q.8 How do you book your ticket?

Ans:- I book flight ticket on own through own fund only.

Q.9 Who makes the payment for the ticket and what is the source of the funds?

Ans:- I already stated that I had arranged flight ticket through travel agent from my own fund..

Q.10 Please explain regarding your overseas travels?

Ans- I took flight for Saudi Arab from Mumbai Airport to visit Riyadh as tourist as my visa is about to expire. I boarded flight of Saudi Airlines on 20.01.2024. I planned to return back to India due to some business compulsion. In Riyadh I met a person who is not known to me. The said person told me that he will pay Rs. 20,000/- if I succeeded in carrying and delivering the Gold from Riyadh via Sharjah to Ahmedabad. The person who is unknown to me told me that a person will meet me at Ahmedabad on arrival to whom I had to hand over a packet of Gold. I state that I was aware about the Gold to be smuggled into India in the form of Gold bar/Gold paste wrapped with black tape. I state that the person at Riyadh who handed over the packet of Gold is not known to me hence I don't have any contact details of that person. I state that in the greed to earn quick money I have decided to smuggle the Gold in to India. I state that this is the first incident of my life.

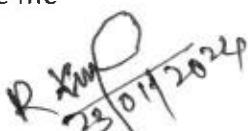
Q.11 Please state in detail about the purchase of the Gold bar/chemical mixed gold paste.

Ans:- I have not purchased the Gold Bar/chemical mixed gold paste as the same was just handed over to me for carrying purpose into India by some one who is also not known to me. Probably the person who handed over the same to me had purchased the Gold for the purpose of smuggling into India.

Q.12 Please explain in detail about the incident took place on early morning of 23.01.2024 when the passengers of flight No. G9 418 of Air Arabia were exiting the Terminal 2 of the SVPI Airport Ahmedabad.

Ans:- I boarded the flight No. G9 418 of Air Arabia on 23.01.2024 at Sharjah and landed at Ahmedabad Airport on 04.02 Hrs on 23.01.2024. At around 04:15 Hrs of the same morning of 23.01.2024 I received a call from a person and directed me to reach near washroom of Immigration area of arrival side where a person will meet me and collect the Gold packet from me and safely deliver the same again to me in the parking area of the Airport. As per his direction I reached to nearby washroom of Immigration side. Thereafter, a person connected me to another person on conference call and during the

Before me


Rakesh Kumar
23/01/2024

(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

(Abdul Walid) 
Pax

call as per his direction I entered in toilet cabin No.3 (third from left) and the person who was on conference call with me also entered in toilet cabin No.2 (second from left). For a brief moment we saw the face of each other. As per plan I handed over a Gold packet through the space below the partition of the toilet cabin to that person who was on call with me and I came out from the toilet cabin. Thereafter, I proceeded towards exit gate of Arrival Hall by crossing Red channel and the Green Channel area and exited from Airport from exit gate No.6. After exit from the Airport I was waiting near Curry tree tea store to collect the gold packet from the person to whom I handed over the same in the toilet cabin. After half an hour, the person came towards me with 05 other persons and introduced them as AIU officers and two independent Panchas. In presence of the Panchas the person identified me as the Pax who brought the Gold packet and handed over the same in the toilet cabin to him. Thereafter, I along with AIU officers, the Panchas and the person returned in the arrival hall of the Airport. In presence of the Panchas I accepted that the Gold packet was brought by me from Riyadh via Sharjah and handed over the same to the person in the toilet cabin for safe transfer to me again in the parking area of the Airport.

Q.13 Do you confirm the recovery of Gold packet from Alpesh actually belongs to you and smuggled into India by you?

Ans: -I state that I was in temptation of earning money I opted this illegal smuggling of Gold bar and chemical mixed gold paste though I am fully aware that smuggling of gold without payment of Custom duty is an offence. I also failed to make any declarations in this regard to evade the Custom duty. I confirm the recovery of 1152.540 grams of Gold in Gold bar form, tariff value of Rs.64,16,674/-and Market value of Rs.74,29,273/- having purity 999.0/24 KT as narrated under the Panchnama dated 23.01.2024.

Q.14 Please explain about the benefits offered to you in lieu of carrying the gold into India illegally.

Ans: - Rs.20,000/- per trip for carrying the Gold into India was offered to me.

Q.15 Please give the details of the property owned by you and your family members.

Ans - I state that an ancestor residential property is in the name of my father and no other property is in the name of any member of my family.

Q.16 Please give the details of Bank Accounts in your name and in the name of your family members.

Ans - I do not have any Bank account in any bank.

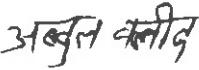
Q.17 Are you aware that the activity performed by you is an offence under Customs Law?

Ans: -Yes, I am aware that the activity performed by me is an offence under Customs Law.

Q.18 Please peruse Panchnama dated 23.01.2024 drawn at SVP International Airport, Ahmedabad and offer your comments.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

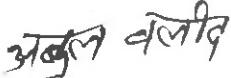

(Abdul Walid) *31st Oct 2024*
Pax

Ans- I have perused the said Panchnama Dated 23.01.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said Panchnama proceedings and I agree with the contents of the said Panchnama. I have been explained the said Panchnama in Hindi and upon perusal of the Panchnama, in token of its correctness, I put my dated signature on each page of the Panchnama.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my 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


 (Rakesh Kumar)
 Superintendent (AIU)
 Customs, Ahmedabad

(Abdul Walid) 
 Pax