



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्क भवन”, पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.
दूरभाष : (079) 2754 4630 फेक्स : (079) 2754 2343 ई-मेल : cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Shri Mohammadali Mohammad Abid Wadiwala, S/o Mohammad Abid Mohammad Shafi Wadiwala, DOB: 08.12.1993 (hereinafter referred to as the said “passenger/ Noticee”), holding Indian Passport No. V6224778, residing at 10/2326, Chara Gali, Chowk Bazar, Surat City, Pin-395003, Gujarat, India, arrived by Indigo Flight No. 6E 092 from Jeddah to Ahmedabad on 25.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of Intelligence/ passenger profiling and suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 25.03.2024 **(RUD – 01)** in presence of two independent witnesses for passenger’s personal search and examination of his baggage.

2. The officers asked the passenger whether he was carrying any contraband/dutiable goods in person or in baggage to which he denied. AIU officers asked 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. The passenger removed all the metallic objects such as mobile, belt etc. and keep it in a plastic tray and passes through the DFMD. However, no beep sound was heard indicating there was nothing objectionable/metallic substance on his body/ clothes. Thereafter, Shri Mohammadali Mohammad Abid Wadiwala, Panchas and the officers of AIU move to the AIU Office, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The AIU officers checked the baggage of the passenger however nothing

objectionable was found. The AIU officers asked the said passenger again if he had anything dutiable which is required to be declared to the Customs, to which he denied. Thereafter, the officers of AIU carry out through frisking of the passenger i.e. Shri Mohammadali Mohammad Abid Wadiwala in presence of Panchas. During examination of his clothes and his body, the officers find two pouches of semi-solid chemical paste covered with black plastic adhesive tape, one hidden in his underwear and other one is wrapped around his leg. On being asked, the passenger i.e. Mohammadali Mohammad Abid Wadiwala tells the officer that the said two pouches of semi solid paste covered with black plastic adhesive tape recovered from his body is paste of gold and chemical mix.

2.1 Thereafter, the AIU officer called the Government Approved Valuer and informed him that two pouches have been recovered from a passenger and passenger has informed that it is gold in semi solid paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the 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. Thereafter, the Panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at Shop No. 301, Golden Signature, B/h Ratnam Complex, C.G. Road, Ahmedabad - 380006. On reaching the above referred premises, the AIU officers introduced the Panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. After weighing the said pouches of semi solid substance on his weighing scale, Shri Kartikey Vasantrai Soni informs that the said pouches recovered from the passenger have Gross weight 1344.34 gram.

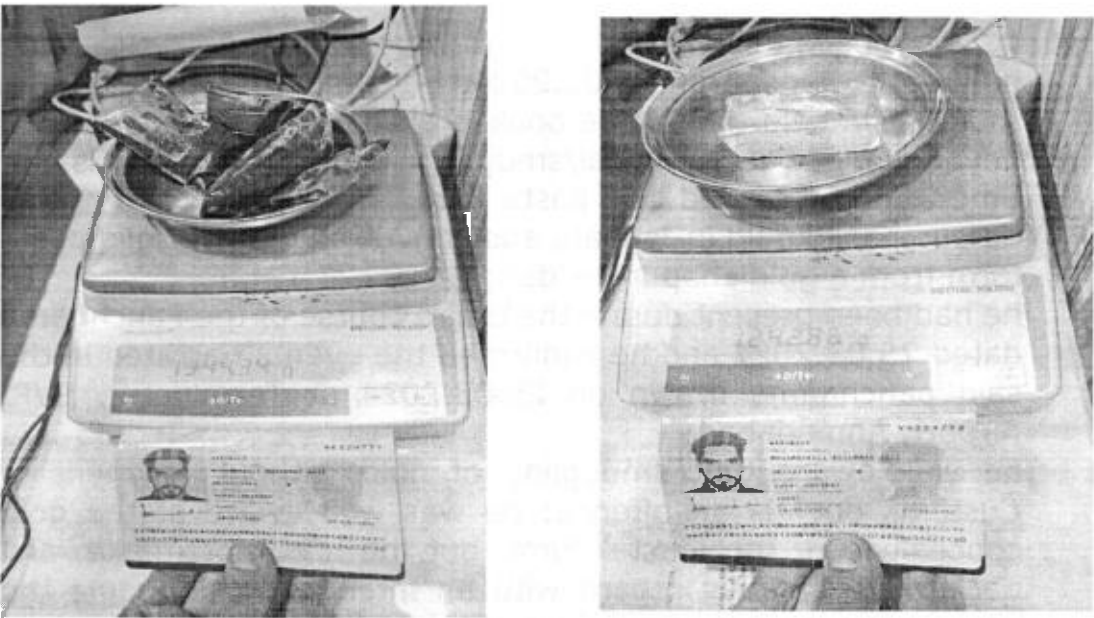
2.2 Thereafter, he leads us to the furnace installed in his shop. Shri Kartikey Vasantrai Soni started the process of converting the said semi solid material into solid gold. First the said paste recovered from Shri Mohammadali Mohammad Abid Wadiwala are put into the furnace and upon heating the said substance, turns into liquid material. The said

substance in liquid state is taken out of furnace, and poured in a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, the Government Approved Valuer informed that gold bar weighing **1242.860** Grams having purity 999.0 is derived from 1344.34 Grams of two pouches containing gold paste and chemical mix. After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold.

The details of the Valuation of the said gold bar (Shri Mohammadali Mohammad Abid Wadiwala) are tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight in Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	1344.34	1242.860	999.0 24 Kt	Rs.85,19,805/-	Rs.72,44,631/-

The photograph of the two pouches of gold paste and 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 No: 1603/2023-24 dated 25.03.2024 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. The following documents produced by the

passenger – Shri Mohammadali Mohammad Abid Wadiwala were withdrawn under the Panchnama dated 25.03.2024:-

- i) Copy of Passport No. issued at Surat on 28.03.2022 valid up to 27.03.2032.
- ii) Boarding pass of Indigo Flight 6E-92, Seat No. 19C from Jeddah to Ahmedabad arrived on 25.03.2024.

3. Accordingly, a gold bar having purity 999.0/ 24 Kt. weighing 1242.860 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Mohammadali Mohammad Abid Wadiwala was seized vide Panchnama dated 25.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was attempted to smuggle 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.

4. A statement of Shri Mohammadali Mohammad Abid Wadiwala was recorded on 25.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) he is a mobile technician;
- (ii) he went to Jeddah on 05.03.2024. He came on 25.03.2024 by Indigo Flight No. 6E 92; he booked air ticket by agent; he had never indulged in any illegal/smuggling activities, but this is first time when he carried gold paste form.
- (iii) he purchased gold in Jeddah, and converted in semi solid paste form from a gold shop in Jeddah;
- (iv) he had been present during the entire course of the Panchnama dated 25.03.2024 and he confirmed the events narrated in the said panchnama drawn on 25.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold without payment of Customs duty is an offence; he was well aware of the gold concealed in the paste form but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty.

5. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious

metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounting to **Rs.85,19,805/-** totally weighing **1242.860** grams recovered from the said passenger is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962. Therefore, the said passenger was arrested.

6. The above said gold bar weighing 1242.860 grams, recovered from Shri Mohammadali Mohammad Abid Wadiwala, 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 form of paste 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 1242.860 grams is attempted to be smuggled by Shri Mohammadali Mohammad Abid Wadiwala, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 1242.860 grams derived from the above said gold paste with chemical mix weighing 1344.34 grams, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 25.03.2024 (**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.

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 law:

8. It therefore appears that:

- (a) The passenger Shri Mohammadali Mohammad Abid Wadiwala had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing **1242.860** grams having purity 999.0/24 Kt. derived from gold paste weighing 1344.34 grams and having tariff value of **Rs.72,44,631/-** (Rupees Seventy-Two Lakh Forty-Four Thousand Six Hundred Thirty-One only) and Market value of **Rs.85,19,805/-** (Rupees Eighty-Five Lakhs Nineteen Thousand Eight Hundred Five only). The said paste containing gold and chemical mix were concealed in the underwear and wrapped around his leg by the passenger

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 1242.860 grams of purity 999.0/24 Kt. by Shri Mohammadali Mohammad Abid Wadiwala 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 the Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Shri Mohammadali Mohammad Abid Wadiwala, found concealed in gold paste containing gold and chemical mix in semi-solid form, 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) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.

- (e) Shri Mohammadali Mohammad Abid Wadiwala 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.
- (f) As per Section 123 of the Customs Act 1962, the burden of proving that the gold bar weighing 1242.860 grams of purity 999.0/24 Kt., derived from two pouches of gold paste weighing 1344.34 grams, without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Mohammadali Mohammad Abid Wadiwala.

9. Now, therefore, **Shri Mohammadali Mohammad Abid Wadiwala**, residing at 10/2326, Chara Gali, Chowk Bazar, Surat City, Pin-395003, Gujarat, India, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **1242.860** grams having purity 999.0/24 Kt. and having tariff value of **Rs.72,44,631/-** (Rupees Seventy-Two Lakh Forty-Four Thousand Six Hundred Thirty-One only) and Market value of **Rs.85,19,805/-** (Rupees Eighty-Five Lakhs Nineteen Thousand Eight Hundred Five only) derived from two pouches of gold paste containing gold and chemical mix weighing 1344.34 grams and placed under seizure under panchnama proceedings dated 25.03.2024 and Seizure Memo Order dated 25.03.2024, 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, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Mohammadali Mohammad Abid Wadiwala 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 Mohammadali Mohammad Abid Wadiwala 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.


15/7/24
(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

DIN: 20240771MN000000C4E3

F. No. VIII/10-112/SVPIA-C/O&A/HQ/2024-25

Date: 15.07.2024

BY SPEED POST

To,

Shri Mohammadali Mohammad Abid Wadiwala,
10/2326, Chara Gali, Chowk Bazar,
Surat City, Pin-395003, Gujarat, India.

Copy to:

- (i) The Assistant Commissioner of Customs (AIU), SVPI Airport, Ahmedabad.
- (ii) The Deputy Commissioner of Customs (Prosecution), HQ, A'bad.
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.
- (iv) Guard File.

Annexure 'A'

List of documents relied upon in the show cause notice issued to Shri Mohammadali Mohammad Abid Wadiwala.

Sr. No	Document	Remarks
1	Panchnama drawn on 25.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation Certificate dated 25.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 25.03.2024 of Shri Mohammadali Mohammad Abid Wadiwala	Copy enclosed
4.	Seizure memo Order dated 25.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 1242.860 grams.	Copy enclosed

**Panchanama dated 25.03.2024 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Nehal Verma (AEP No. AMD2301174466) Add. Sardar Nagar, Near Sai baba Mandir, Ahmedabad	22	Service
2.	Sajeb Pathan (AEP No. AMD2401233820) Add. Narol Chandola Lake, Ahmedabad	26	Service

On being called upon by a person, who introduces himself as Shri Sumit Kumar Saxena, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 10:00 AM of 25.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Sumit Kumar Saxena introduces us to other officers namely Shri Himanshu Garg, Deputy Commissioner and Shri Rajesh Kumar, Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of Intelligence/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 10:15 AM on 25.03.2024 in presence of we the panchas intercept a passenger along with his checked-in baggage when the said passenger trying to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about their identity by the AIU officers, the passenger identify themselves as Shri Mohammadali Mohammad Abid Wadiwala, S/o Moahmmad Abid Mohammad Shafi Wadiwala, DOB: 08.12.1993 holding Indian Passport No. V6224778, residing at 10/2326, Chara Gali, Chowk Bazar, Surat City, Pin-395003, Gujarat, India. Then, the AIU Officer inform we the panchas that the said passenger has arrived by Indigo Airlines Flight No. 6E-92 from Jeddah to Ahmedabad on 25.03.2024. 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.

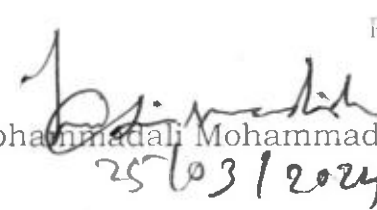
Before me,


(Sumit Kumar Saxena)

Ins (AIU SVPI Airport, Ahmedabad)

Pancha 1.

Pancha 2


(Mohammadali Mohammad Abid Wadiwala)

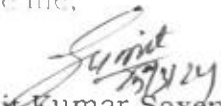
Pax

3. The officers and we the panchas observe that the passenger Shri Mohammadali Mohammad Abid Wadiwala is carrying a white colour box of dates. The AIU officer asks the passenger whether he has anything to declare to the Customs, in reply to which he denied. The AIU officer informs the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage. 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.

4. The AIU officers offer their personal search to the passenger, but the passenger deny saying that he has full trust on the AIU officers. Now, the AIU officer asks the passengers whether he want 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. Hence, the passenger readily to remove all the metallic objects such as mobile, wallet, etc. and kept in a plastic tray and passed through the DFMD machine. When the passenger passes through the DFMD Machine, no beep/alert sound is heard in DFMD machine which indicates that there is nothing objectionable/dutiable item on his body/clothes.

5. 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. Thereafter, the officers of AIU carry out through frisking of the passenger i.e Mohammadali Mohammad Abid Wadiwala in our presence. During examination of his clothes and his body, the officers in our presence find two pouches of semi-solid chemical paste covered with black plastic adhesive tape, one hidden in his underwear and other one is wrapped around his leg. On being asked, the passenger i.e. Mohammadali Mohammad Abid Wadiwala tells the officer that the said two pouches of semi solid paste covered with black plastic adhesive tape recovered from his body is paste of gold and chemical mix.


6. Thereafter, the Customs officer calls the Government Approved Valuer and informs him that two pouches of semi solid paste like material has been recovered from a passenger and the passenger has informed that the said yellow paste covered with black plastic adhesive tape is semi solid


(Sumit Kumar Saxena)
Ins (AIU SVPI Airport, Ahmedabad)

Pancha 1,


25/03/24

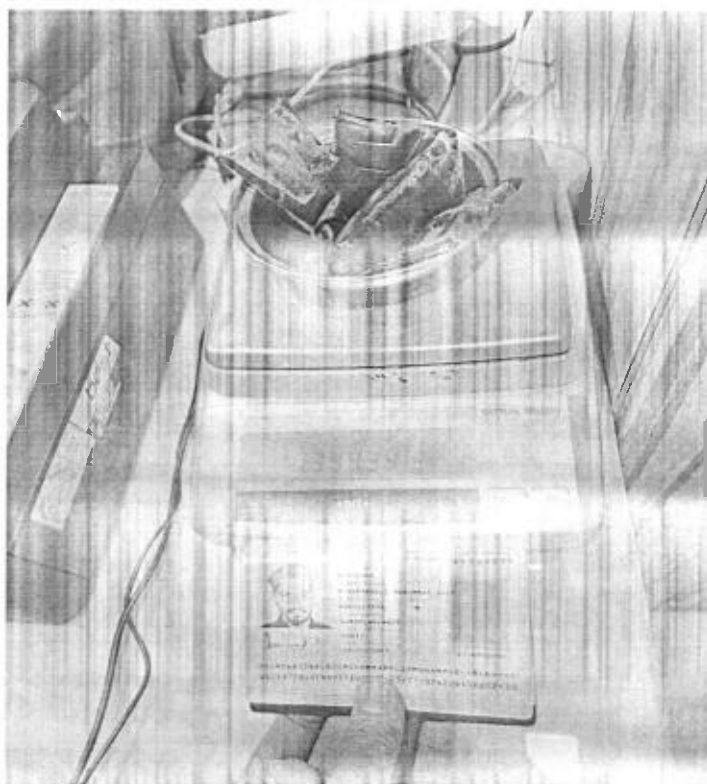
Pancha 2


(Mohammadali Mohammad Abid Wadiwala)
25/03/2024
Pax


25/03/24

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 01:00 PM.

5. Thereafter, at around 12:30 PM on 25.03.2024, 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 Kantikey Soni Vasantraai, Government Approved Valuer. The Government approved valuer weighs the said two pouches of semi solid paste wrapped in black plastic adhesive tape recovered from Shri Mohammadali Mohammad Abid Wadiwala and informs that the gross weight of the same is 1344.34 grams. Photographs of the same are as under:



6. Thereafter, the government approved valuer makes the ash by way of burning the two pouches of semi solid paste wrapped in black plastic adhesive tape recovered from Shri Mohammadali Mohammad Abid Wadiwala and then, he leads us to the furnace, inside his workshop, where he starts the process of converting the semi solid paste into solid gold by

Before me,

Sumit
25/3/24
(Sumit Kumar Saxena)
Ins (AIU SVPI Airport, Ahmedabad)

Pancha 1.

Pancha 2

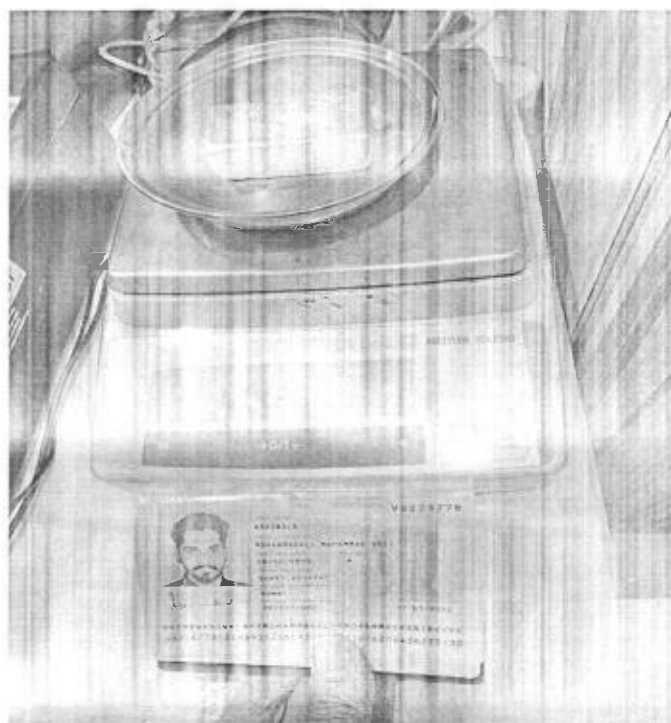
Mohammadali
(Mohammadali Mohammad Abid Wadiwala)
25/03/2024
Pax

Neel
25/03/24
S. Pathan
25/03/24

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 flat 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. 1603/2024-24 dated 25.03.2024 confirms that it is pure gold. After completion of the procedure, Government Approved Valuer informs that 1 Gold bar totally weighing 1242.860 Grams having purity 999.0/24kt is derived from 1344.340 grams of recovered semi solid paste of gold and chemical mix from Shri Mohammadali Mohammad Abid Wadiwala.

7. Further, he informs that the recovered gold bar recovered from Mohammadali Mohammad Abid Wadiwala is having net weight of 1242.860 Grams purity 999.0/24kt, tariff value of Rs.72,44,631/- (Rupees Seventy-Two Lakh Forty-Four Thousand Six Hundred Thirty-One only) and Market value of Rs.85,19,805/- (Rupees Eighty-Five Lakhs Nineteen Thousand Eight Hundred Five only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate).

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



Before me,

Sumit Kumar Saxena
25/3/24
(Sumit Kumar Saxena)

Ins (AIU SVPI Airport, Ahmedabad)

Pancha 1,

Neel
25/03/24

Pancha 2

Mohammadali Mohammad Abid Wadiwala
25/03/2024
(Mohammadali Mohammad Abid Wadiwala)
Pax

L. Pathan
25/03/24

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 around 04.00 PM on 25.03.2024.

10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Mohammadali Mohammad Abid Wadiwala, S/o Moahmmad Abid Mohammad Shafi Wadiwala, DOB: 08.12.1993 holding Indian Passport No. V6224778, residing at 10/2326, Chara Gali, Chowk Bazar, Surat City, Pin-395003, Gujarat, India.

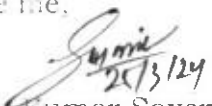
11. On being asked by the AIU officer, in presence of we the panchas, the above said passenger produce the identity proof documents which are as under:-

- i) Copy of Passport No. issued at Surat on 28.03.2022 valid up to 27.03.2032.
- ii) Boarding pass of Indigo Flight 6E-92, Seat No. 19C from Jeddah to Ahmedabad arrived on 25.03.2024.

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 Mohammadali Mohammad Abid Wadiwala that the recovered Gold items weighing 1242.860Grams purity 999.0/24kt, tariff value of Rs. 72,44,631/- and Market value of Rs.85,19,805/-. The said gold bar derived from the semi solid paste weighing 1344.34grams recovered from 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.

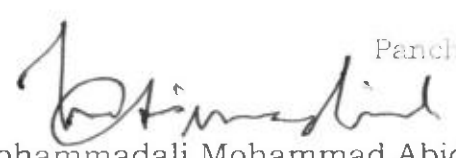
13. The officer, then, in presence of we the panchas and in the presence of the said passenger Shri Mohammadali Mohammad Abid Wadiwala, S/o Moahmmad Abid Mohammad Shafi Wadiwala, DOB: 08.12.1993 holding Indian Passport No. V6224778, places the said gold items of 999.0/24kt purity weighing 608.640 grams belonging to Ms. Shri Mohammadali Mohammad Abid Wadiwala 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 signatures on the

Before me,

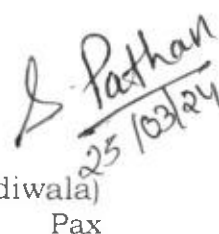

(Sumit Kumar Saxena)
Ins (AIU SVPI Airport, Ahmedabad)

Pancha 1.


25/03/24


(Mohammadali Mohammad Abid Wadiwala)
25/03/2024
Pax

Pancha 2


25/03/24

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. 7008 dated 25.03.2024.

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 Mohammadali Mohammad Abid Wadiwala, S/o Moahmmad Abid Mohammad Shafi Wadiwala, DOB: 08.12.1993 holding Indian Passport No. V6224778, residing at 10/2326, Chara Gali, Chowk Bazar, Surat City, Pin-395003, Gujarat, India, 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 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. 05.00 PM on 25.03.2024.

Before me,

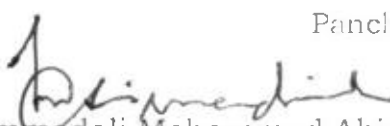

(Sumit Kumar Saxena)

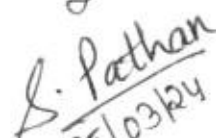
Ins (AIU SVPI Airport, Ahmedabad)

Pancha 1.


25/03/24

Pancha 2


(Mohammadali Mohammad Abid Wadiwala)
25/03/2024
Pax


25/03/24

1

Statement of Shri MOHAMMADALI MOHAMMAD ABID WADIWALA S/o MOHAMMAD ABID MOHAMMAD SHAFI WADIWALA , DOB: 08.12.1993 holding an Indian Passport No. Y 6224778 , residential address 10/2326,CHARA GALI, CHOWK BAZAR, SURAT CITY, PIN-395003, Gujarat recorded under Section 108 of the Customs Act, 1962 on 25.03.2024.

I, Shri MOHAMMADALI MOHAMMAD ABID WADIWALA S/o MOHAMMAD ABID MOHAMMAD SHAFI WADIWALA , DOB: 08.12.1993 holding an Indian Passport No. Y 6224778 , residential address 10/2326,CHARA GALI, CHOWK BAZAR, SURAT CITY, PIN-395003, 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 25.03.2024 in response to the summons dated 25.03.2024 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 and profession ? What is your education and what are the languages known to you ?

Ans- My name, age and address stated above are true and correct. I am a technician of mobile phone. I have passed 12th class and can read, write and understand Hindi and English languages.

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

Ans- There are 5 members in my family i.e., my wife, and three child.

Q.3 What is your monthly income ?

Ans- My monthly income is Rs. 55,000/- approx.

Before me


(Rajesh Kumar)

Superintendent (AIU)
Customs, Ahmedabad


(Shri MOHAMMADALI MOHAMMAD ABID WADIWALA)

Pax

Q.4 Please explain regarding your overseas travels ?

Ans- I travelled to Saudi arabia on 05.03.2024. I came on 25.03.2024 by Indigo Flight No. 6E 92. I booked a air ticket by agent. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold in semi solid paste form.

Q.5 Please peruse Panchnama dated 25.03.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dtd. 25.03.2024 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, which was recovered during the Panchnama proceeding on 25.03.2024 at SVPI Airport, Ahmedabad ?

Ans - I have purchased gold in Jeddah, and converted in semi solid paste form in gold shop in jeddah.

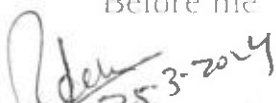
Q.7 Whether you were engaged in any smuggling activity in the past ?

Ans- I state that I have never indulged in any smuggling activity in the past. This is first time I have brought gold in semi solid paste form.

Q.8:- Please narrate the events on 25.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad at around 10.15 AM on 25.03.2024, 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 frisking of me in the presence of two independent panchas, the officers found that two black pouch of semi solid paste found one in underwear and other in around the leg. Further, I told the semi solid paste is mixture of gold and chemical

Before me


(Rajesh Kumar)
25-3-2024

Superintendent (AIU)


(Shri MOHAMMAD ALI MOHAMMAD ABID WADIWALA)

Pax

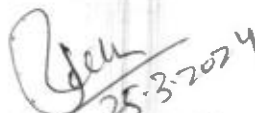
The weight of semi solid paste is 1344.34 Grams and net weight of gold is 1242.86 gram, having Tariff value of Rs. 72,44,631/- and market value of Rs. 85,19,805/-, was recovered from me, which was hidden in the underwear and around the leg. The said gold bar were seized by the officers under Panchnama dated 25.03.2024 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 25.03.2024 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 gold concealed in underwear & around the leg in the form of semi solid paste, but I did not make any declarations in this regard to evade the Customs duty. I confirm the recovery of 1242.86 Grams gold, having Tariff value of Rs. 72,44,631/- and market value of Rs. 85,19,805/- having purity 999.0/24 KT derived as narrated under the Panchnama dated 25.03.2024. 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


(Rajesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Shri MOHAMMADALI MOHAMMAD ABID WADIWALA)
Pax

ANNEXURE 'A'

Dated: 25/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mohammadali Mohammad Abid Wadiwala** Passport No. **V6224778**, residing at, 10/2326, Chara Gali, Chowk Bazar, Surat City, Gujarat, India travelling by Indigo Airways Flight No: 6E 92 Arrived on: 25/03/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Two Strips Covered with Black Tape containing with some paste material (Semi Solid Substance) having Gross Weight **1344.340** Grams from her possession.

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

As per my judgement, this paste material (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: 25/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 25/03/2024.



K. Soni
25/03/24

(SONI KARTIKEY VASANTRAI)

P. Nehal

Pax
25/03/2024
S. Pathan

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MOHAMMADALI MOHAMMAD ABID WADIWALA AT SVPI AIRPORT, AHMEDABAD ON 25/03/2024.

Certificate No: 1603/2023-24

Dated: 25/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **1242.860** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **1344.340** Grams (Two Strips Covered with Black Tape) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68550** 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 @ **58290.00** 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	1242.860	999.0 24Kt	8519805	7244631
	Total	1	1242.860		8519805	7244631

Place: Ahmedabad

Date: 25/03/2024



Kartikey Vasant Rai
25/03/24
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1603/2023-24 Dated:25.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Mohammadali Mohammad Abid Wadiwala

Pax
25/03/2024
S. Pathan



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/10-392/AIU/C/2023-24

Date: 25.03.2024

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 one piece of Gold Bar totally weighing 1242.860 Grams purity 999.0/24kt, tariff value of Rs.72,44,631/- (Rupees Seventy-Two Lakh Forty-Four Thousand Six Hundred Thirty-One only) and Market value of Rs.85,19,805/- (Rupees Eighty-Five Lakhs Nineteen Thousand Eight Hundred Five only), as on 25.03.2024 smuggled by Shri Mohammadali Mohammad Abid Wadiwala having Passport No. V6224778 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 hidden in his underwear in a pouch of black colour plastic adhesive tape and a pouch of black colour plastic adhesive tape is wrapped around his leg. Above gold items was recovered during the course of Panchnama proceedings dated 25.03.2024 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	1242.860	999.0/24Kt	85,19,805/-	72,44,631/-
	Total	1	1242.860	999.0/24Kt	85,19,805/-	72,44,631

Date : 25.03.2024

Place: SVPI Airport, Ahmedabad


25-3-2024
(Rajesh Kumar)

Supdt Customs (AIU),
SVPI Air Port, Ahmedabad