



राजस्व आसूचना निदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

अहमदाबाद आंचलिक ईकाई AHMEDABAD ZONAL UNIT

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SHOW CAUSE NOTICE

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

Intelligence developed by the Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad (hereinafter referred to as "DRI") indicated that, two passengers namely (1) Mr. Kaushikbhai Vinubhai Patel, Male, Passport No. Y6862974 and (2) Mr. Dilipbhai Nakubhai Senjaliya, Male, Passport no. B6673383 arriving from Bangkok to Ahmedabad by Flight No. TG-343 on 10.07.2025 were suspected to be carrying contraband goods.

2. Acting upon the said intelligence, a team of DRI, Ahmedabad officers, accompanied by independent Panchas, gathered at approximately 11:15 PM on 09.07.2025 at the Green Channel of the Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad. The team discreetly kept a watch over all passengers arriving from Bangkok to Ahmedabad by Flight No. TG-343 on 10.07.2025. The officers subsequently intercepted 2 passengers viz. (1) Mr. Kaushikbhai Vinubhai Patel, Male, Passport No. Y6862974 and (2) Mr. Dilipbhai Nakubhai Senjaliya, Male, Passport no. B6673383 by verifying their passport, when the said passengers tried to exit through the Green Channel at arrival hall of Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad.

2.1. Upon inquiry, the passengers identified themselves as Mr. Kaushikbhai Vinubhai Patel, Passport No. Y6862974 and Mr. Dilipbhai Nakubhai Senjaliya, Passport No. B6673383, who had travelled from Bangkok to Ahmedabad on 10.07.2025. Their boarding passes confirmed arrival by Thai Airways Flight No. TG-343 (Seat Nos. 48K and 48J, respectively) at SVPI Airport, Ahmedabad, on the said date. Mr. Kaushikbhai Vinubhai Patel was carrying two green trolley bags, one black trolley bag, and one handbag/purse, while Mr. Dilipbhai Nakubhai Senjaliya was carrying two grey trolley bags and one handbag/purse.

2.2. The officers of DRI enquired with Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya whether they had any goods to declare before Customs, to which both passengers denied.

2.3. Thereafter the officers informed the passengers i.e. Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya that their personal search, along with their accompanied baggage, would be conducted. After scanning the baggage in the scanner installed near the

exit gate of the arrival hall at SVPI Airport, Ahmedabad, the officers did not observe any unusual images indicating objectionable items. Subsequently, the officers systematically checked the entire baggage of both passengers, but found nothing objectionable.

2.4. Thereafter, the officers asked both passengers i.e. Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya whether they wished to be searched in the presence of an Executive Magistrate or a Superintendent of Customs; both agreed to be searched in front of a Superintendent of Customs (a Gazetted officer). They were then asked to pass through a Door Frame Metal Detector (DFMD) near the green channel in the arrival hall of Terminal 2, SVPI Airport, Ahmedabad, but no beep was heard from the machine.

2.5. The DRI officers again asked Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya, if they had concealed any contraband or prohibited substance in their body, to which both denied. Even after thorough interrogation by the DRI officers, both did not confess to possessing any contraband, prohibited, or high-value dutiable goods. The officers then seated both passengers and offered them water and tea, which they declined. At this point, the officers observed nervousness and discomfort in the demeanor of both passengers, which heightened their suspicion of possible concealment of contraband on their person. Upon further sustained interrogation, both passengers confessed that they were concealing four capsules each, covered with blue plastic tape, inside their rectum. The said capsules contained gold paste mixed with chemical substances in semi-solid form.

2.6. Thereafter, the officers then led both the passenger to the washroom located opposite baggage scanning machine outside AIU office of arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime both the passengers came out with four capsules each wrapped in blue colour plastic tape.

2.7. Thereafter, in the presence of the Panchas and both passengers, the officer called Mr. Soni Kartikey Vasantrai, a Government Approved Valuer, and requested him to come to the airport for testing, weighing, and valuation. In reply, the valuer informed that testing could only be performed at his workshop, where gold extraction from the semi-solid paste by melting was possible; he also provided the workshop address. On reaching the premises of Mr. Soni Kartikey Vasantrai, the officer introduced the Panchas and the passengers to Mr. Soni Kartikey Vasantrai, government approved valuer. The valuer then commenced detailed examination of the capsules recovered from Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya. The recovered capsules were weighed on his electronic scale. Provided with the primary verification report of the semi-solid substance, it was informed that the four capsules seized from Mr. Kaushikbhai Vinubhai Patel had gross weight 643.54 grams. Similarly, weighed and reported, the four capsules recovered from Mr. Dilipbhai Nakubhai Senjaliya had gross weight 642.80 grams. The photographs of the same are, as under:-

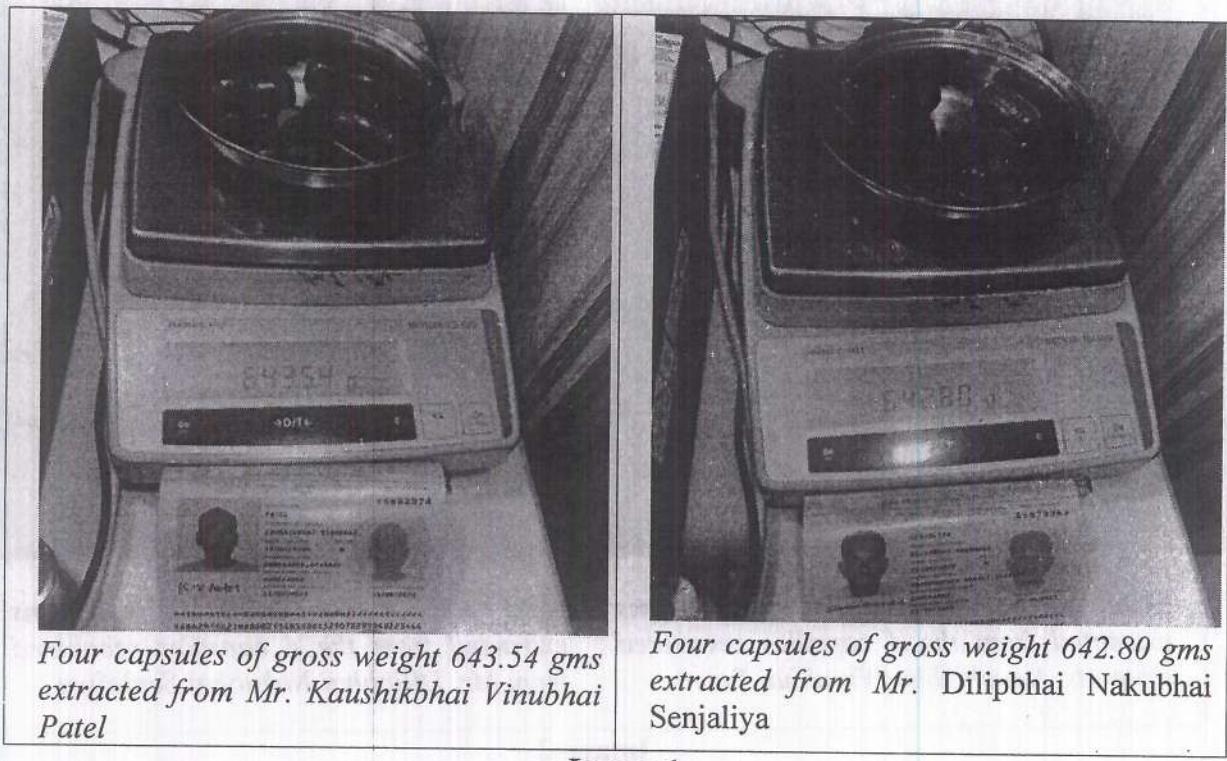


Image-1

2.8. Further, after extraction of gold from the recovered capsules containing gold paste mixed with chemical substances in semi-solid form, the purity test and weighment of the extracted gold were conducted. After completion of the procedure, the Government Approved Valuer confirmed both bars were pure gold. Certificate No. 341/2025-26 dated 10.07.2025 certified that the first gold bar extracted from 4 capsules recovered from Mr. Kaushikbhai Vinubhai Patel had a tariff value of Rs. 52,20,335/- and market value of Rs. 57,22,877/-; Certificate No. 342/2025-26 dated 10.07.2025 certified the second bar extracted from 4 capsules recovered from Mr. Dilipbhai Nakubhai Senjaliya had a tariff value of Rs. 51,80,995/- and market value of Rs. 56,79,690/-. The values of both gold bars were calculated as per Notification No. 44/2025-Customs (N.T.) dated 30.06.2025 and Exchange Notification No. 31/2024 dated 04.07.2025 (RUD-2). The details and weighment pictures of which were as under:

| Sr. No | Details of Items | P C S | Gross Weight in Gram | Net Weight in Gram | Purity | Market value (Rs) | Tariff Value (Rs) |
|--------|---|----------|----------------------|--------------------|---------------|--------------------|--------------------|
| 1 | Gold extracted from the 4 capsules covered with blue tape recovered from Mr. Kaushikbhai Vinubhai Patel | 1 | 643.540 | 574.580 | 999.0 24Kt | 57,22,877 | 52,20,335 |
| 2 | Gold extracted from the 4 capsules covered with blue tape recovered from Mr. Dilipbhai Nakubhai Senjaliya | 1 | 642.800 | 570.250 | 999.0 24Kt | 56,79,690 | 51,80,995 |
| | Total | 2 | 1286.340 | 1144.83 | | 1,14,02,567 | 1,04,01,330 |

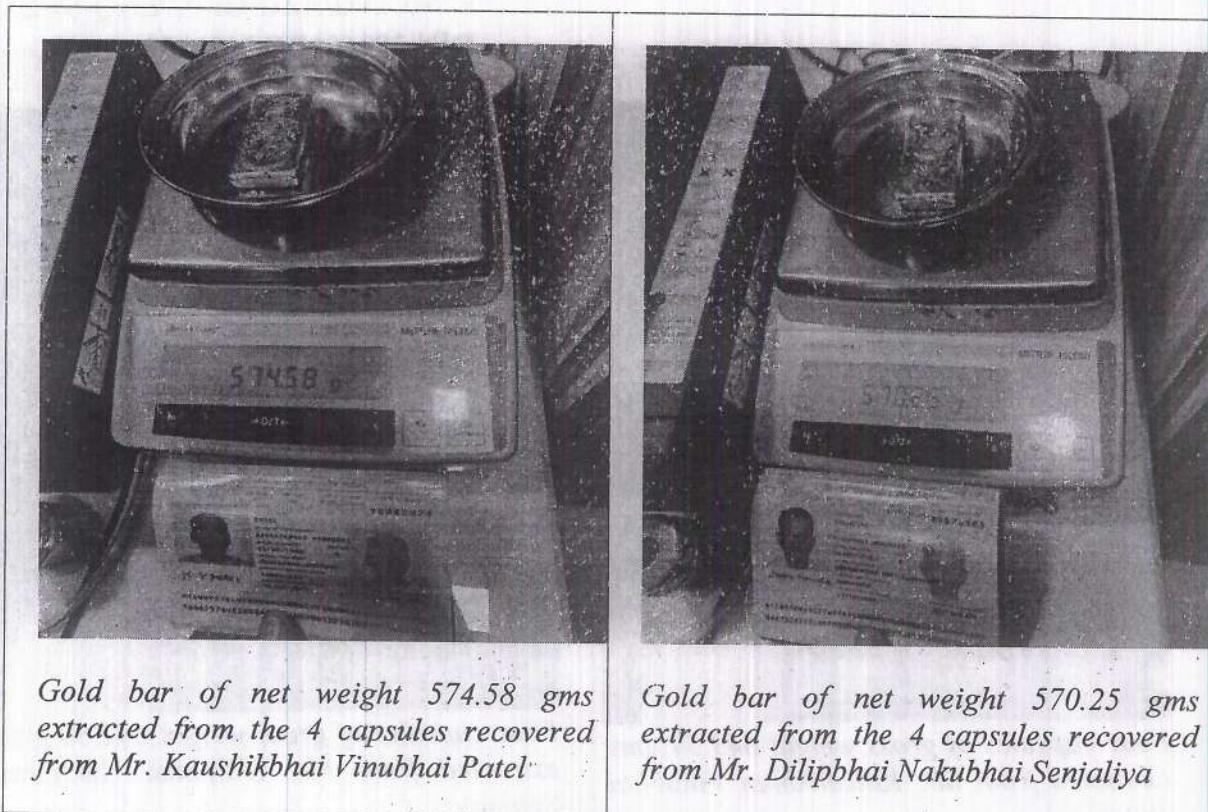


Image-2

The above said proceedings were recorded under Panchnama dated 09-10.07.2025 (RUD No.1).

Seizure of smuggled gold

2.9. Since the recovered two gold bars (extracted from capsules containing gold paste mixed with chemical substances in semi-solid form) recovered from Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya had been attempted to be smuggled into India in a concealed manner without any legitimate documents/records in violation of the provisions of the Customs Act, 1962. The said gold bars, along with the packing materials used for concealment were seized under Section 110 and 119 of the Customs Act, 1962 under the panchnama dated 09-10/07/2025 with a reasonable belief that the same were rendered liable to confiscation. Accordingly, the aforesaid gold bars along with the packing materials were placed under seizure on 10.07.2025 in respect of Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya. Seizure memos vide F. No. DRI/AZU/GI-02/Enq-64/2025 dated 10.07.2025 were also issued (**Collective RUD No. 3**) for seizure of the above gold bars.

2.10. The seized gold bars, along with the packing materials used for concealment, were handed over to the Warehouse In-Charge, SVPI Airport, Ahmedabad, for safe custody vide Warehouse Entry Nos. 7488 and 7488A in respect of Mr. Kaushikbhai Vinubhai Patel, and Warehouse Entry Nos. 7489 and 7489A in respect of Mr. Dilipbhai Nakubhai Senjaliya, all dated 10.07.2025 (**Collective RUD No. 4**) for safe custody.

3. STATEMENT OF KEY PERSONS:

3.1. Upon completion of the Panchnama proceedings at SVPI Airport, Ahmedabad, summons dated 10.07.2025 were issued to Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya, for recording of their statements.

3.2. Consequent to the above summons, statement of Mr. Kaushikbhai Vinubhai Patel, was recorded under Section 108 of the Customs Act, 1962 on 10.07.2025 (**RUD-5**) wherein he interalia stated that:

- He was shown the Panchnama dated 09-10.07.2025 drawn at SVPI Airport, Ahmedabad along with valuation certificate issued by Shri Soni Karthikey, Govt. Approved Valuer and stated that he agreed with the facts mentioned therein.
- He admitted to concealing four capsules in his rectum, each wrapped in blue plastic tape, containing a semi-solid mixture of gold and chemicals.
- The travel arrangements were made by Mr. Mayur Rudani, who also booked the hotel, and he had informed him about the trip a month prior. He had no proof of communication with Mr. Mayur Rudani but used his phone no. +91 6354789803 for communication with Mr. Mayur Rudani on his phone no. +91 8140656342; he traveled with Mr. Dilipbhai Nakubhai Senjaliya, carrying four (4) capsules to evade customs duties.
- He was unaware of the gold's owner or details of its purchase; he also did not know who prepared the capsules, but stated he inserted them himself at Mr. Mayur Rudani's instructions. He admitted that it is illegal to smuggle gold without declaring the same to the Customs authorities.
- He perused the Section 110, 111, 112 and 135 of the Customs Act, 1962 and after reading and understanding them, accepting the legal consequences of his actions. He acknowledged the gold was liable for confiscation.

3.3 Statement of Mr. Dilipbhai Nakubhai Senjaliya was recorded under Section 108 of the Customs Act, 1962 on 10.07.2025 (**RUD-6**) wherein he interalia stated that:

- He was shown the Panchnama dated 09-10.07.2025 drawn at SVPI Airport, Ahmedabad along with valuation certificate issued by Shri Soni Karthikey, Govt. Approved Valuer and stated that he agreed with the facts mentioned therein.
- He admitted to carrying four capsules containing gold paste mixed with chemicals wrapped in blue plastic tape concealed in his rectum, each wrapped in blue plastic tape, containing a semi-solid mixture of gold and chemicals.
- He stated prior visits to Thailand totaling 13-14 times, mainly to Bangkok and Pattaya, for job and business opportunities, though the current trip was arranged covering expenses by Mr. Mayur Rudani. Mr. Mayur Rudani directed him to bring goods from Thailand, specifically gold paste concealed in capsules, which he and Mr. Kaushikbhai Vinubhai Patel received and concealed as instructed. The gold capsules were inserted inside his rectum at the Bangkok airport restroom prior to departure.
- He did not possess documented proof of communication or booking with Mr. Mayur Rudani having phone no. +91 9824374917 as communications were deleted as per directions from his phone having no. +91 9016828281.
- He was unaware of who prepared or owned the gold and had no information about the intended recipients in India except that someone known to Mr. Mayur Rudani would contact him after arrival. He admitted that it is illegal to smuggle gold without declaring the same to the Customs authorities.

- He perused the Section 110, 111, 112 and 135 of the Customs Act, 1962 and after reading and understanding them, accepting the legal consequences of his actions. He acknowledged the gold was liable for confiscation.

4. Arrest of Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya:

4.1. Based on the evidences gathered and the statements recorded as above, it appeared that Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya have committed an offence punishable under Customs Act, 1962, as they have smuggled two gold bars (extracted from total of 08 (eight) capsules covered with blue plastic tape inside their rectum, contained gold paste mixed with chemical substances in semi-solid form) without declaration of the same before Customs Authorities and with a view to evade payment of Customs duty. The said two gold bars smuggled by Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya were liable to confiscation under the provisions of Section 111 of the Customs Act, 1962. Thus, they had knowingly concerned themselves in an offence punishable under Section 135(1) of the Customs Act, 1962, as they had knowingly concerned themselves in dealing/carrying Net weight 1144.83 grams of smuggled gold of 24 carat having purity of 999 having total market value of Rs. 1,14,02,567/- and concerned themselves in carrying, removing, depositing, harboring, keeping, concealing of smuggled Gold which they knew and/or had reasons to believe were liable to confiscation under Section 111 of the Customs Act, 1962. Hence, (i) Mr. Kaushikbhai Vinubhai Patel and (ii) Mr. Dilipbhai Nakubhai Senjaliya were arrested on 10.07.2025 at Ahmedabad under the provisions of Section 104 of the Customs Act, 1962 vide Arrest Memo dated 10.07.2025, after getting required authorization from the competent authority. They were further produced before the Hon'ble Court of ACMM, Ahmedabad, who ordered for their judicial custody.

5. FURTHER INVESTIGATION CONDUCTED:

5.1. During the course of recording statements dated 10.07.2025 of Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya respectively (**RUD- 5 & 6**), they inter alia stated that both the passengers in a very planned smuggling operation, in active connivance with them, under the instructions of one Mr. Mayur Rudani based in Ahmedabad, attempted to smuggle 08 (eight) capsules covered with blue plastic tape, inside their rectum, contained gold paste mixed with chemical substances in semi-solid form.

5.2. On examination of the Subscriber Data records provided by the respective Telecom Services, mobile no. 6354789803 belongs to Mr. Kaushikbhai Vinubhai Patel, mobile no. 9016808081 belongs to Mr. Dilipbhai Nakubhai Senjaliya, mobile no. 9824374917 belongs to Mr. Mayur Rudani and mobile no. 8140656342 belongs to Mrs. Minakshi Bhanubhai Vaghasiya.

It was established during the investigation that mobile number 8140656342 was used by Mr. Mayur Rudani, as revealed by the statement of Mr. Kaushikbhai Vinubhai Patel. Additionally, further investigation brought to light that Mrs. Minakshi Bhanubhai Vaghasiya is the sister-in-law of Mr. Mayur Rudani.

5.3. Accordingly, Customer Application Form (CAF), Subscriber Data records (SDR), Call Data Records (CDR) and certificate with reference to Mobile No. 6354789803 (Reliance Jio), 9016808081 (Airtel), 9824374917 (Airtel) and 8140656342 (Reliance Jio) were obtained from the respective Nodal Officer, of Telecom Services (**Collective RUD-7**).

5.4. The analysis of call detail records disclosed active and repeated communication between Mr. Mayur Dhansukhbhai Rudani and carrier Mr. Kaushikbhai Vinubhai Patel, between Mr. Mayur Dhansukhbhai Rudani and carrier Mr. Dilipbhai Nakubhai Senjaliya, and between the two carriers, prior to and during the period of their foreign travel for the trip. This consistent pattern of communication, when read conjointly with their voluntary statements recorded under Section 108 of the Customs Act, 1962, clearly demonstrates that the noticees were well-acquainted with each other and were working together as part of a syndicate. Their synchronized travel itineraries, identical method of concealment of gold capsules in the rectum, and their close contact through mobile communications collectively establish their conscious, knowing and voluntary participation in the smuggling of foreign-origin gold into India in contravention of the Customs Act, 1962.

5.5. Accordingly, follow-up searches were conducted at two addresses obtained from the Subscriber Details Record (SDR):

- (i) A/12, Amidhara Society, Harivilla Road, Shivaji Chowk, Parshwanath Township, Nava Naroda, Ahmedabad City, Gujarat-382345, and
- (ii) Mota-Munjiyasar, at-Munjiyasar Mota, Ta-Bagasara, Munjiyasar, Amreli, Gujarat-365440.

The respective search proceedings at these locations were recorded under panchnama dated 28.10.2025 and 07.11.2025 (**Collective RUD-8**).

5.5.1. On 28.10.2025, officers of the Directorate of Revenue Intelligence (DRI), acting under proper authorization from the competent authority, conducted a search at the residence of Mr. Mayur Rudani, located at A/12, Amidhara Society, Harivilla Road, Ahmedabad, in the presence of independent Panchas. Upon arrival, Mr. Mayur Rudani was seen escaping the premises, as identified by his wife Mrs. Vandaben Rudani, who stated that he worked as a real estate broker. Search consent was obtained from Mrs. Vandaben Rudani, and later, Mr. Rohit Rudani (brother-in-law) joined the proceedings. Systematic search led to the recovery of melting instruments and a machine used for processing gold and silver. Image of the electric melting machine and instruments used for melting smuggled gold are as under: -

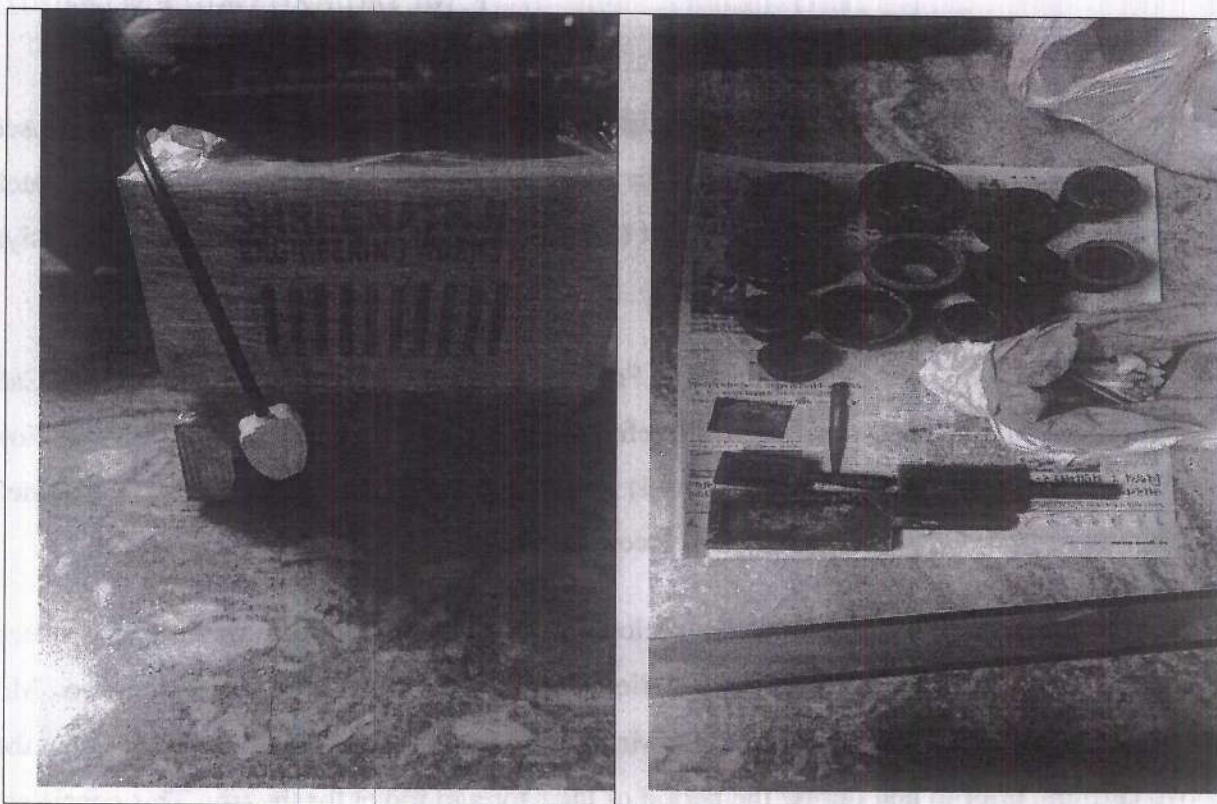


Image-3

A locker in the premises, unable to be opened, was sealed on-site along with the almirah, with signatures from all parties.

5.5.2 Summons dated 28.10.2025 were issued to Mr. Mayur Rudani and Mrs. Vandaben Rudani to present themselves on 29.10.2025 and for recording their statements. Further, summons dated 29.10.2025 was issued to Mr. Rohit Rudani to appear on 30.10.2025 for recording his statements. None of them appeared in response to the summons. Consequently, another summons dated 03.11.2025 and 11.11.2025 were issued to all three, requesting their presence on 10.11.2025 & 20.11.2025 respectively. However, no one appeared, and no communication was received explaining their absence and Mr. Mayur Rudani remained absconding, demonstrating a clear pattern of non-cooperation and evasion.

5.5.3. Meanwhile, a follow up search was conducted at the residence of Mrs. Minakshi Bhanubhai Vaghasiya (sister-in-law of Mr. Mayur Rudani) located at Mota-Munjiyasar, Ta-Bagasara, Munjiyasar, Amreli, Gujarat-365440, wherein she revealed that she had no knowledge of the mobile number registered in her name. During the search at her residence, no objectionable or incriminating documents or evidence were found.

5.6. On 05.12.2025, upon fresh search authorization, simultaneous searches were carried out at (i) the residential premises at A/12, Amidhara Society, and (ii) Jewellery shop at S. No. 2-3, V-5, Indrajit Society, Nikol Gam Road, Opp. Swastik Sarita Society, Ahmedabad, under separate Panchnamas dated 05.12.2025 (**Collective RUD-9**). At the shop, no incriminating documents or goods were found. At the shop, Shri Mayur Rudani was found and was informed that his name had surfaced in a gold smuggling case and that he was required to give a statement under Section 108 of the Customs Act, 1962 at the office of the Directorate of

Revenue Intelligence, AZU, Ahmedabad. Accordingly, he was served with summons dated 05.12.2025, to which he voluntarily agreed. His brother, Shri Rohit Rudani, was also served with summons, and he likewise voluntarily complied, appearing at the Directorate of Revenue Intelligence, AZU, Ahmedabad on 05.12.2025 for recording of his statement.

At the residence, under Panchnama dated 05.12.2025, DRI officers, in the presence of independent Panchas and family members, one electric melting machine along with instruments used for melting gold and silver was found which were sealed, resumed and detained in a corrugated box marked "A" under reasonable belief of their nexus with the smuggling activity. Further, vide seizure memo dated 31.12.2025 (**RUD-10**), the said electric melting machine along with the instruments used for melting smuggled gold, which had earlier been resumed and detained in corrugated box marked "A" under panchnama dated 05.12.2025, was placed under seizure in terms of section 110(3) of the Customs Act, 1962.

On the same day, the locker and almirah at the residence were sealed again. Subsequently, under panchnama dated 16.12.2025 (**RUD-11**), the locker seal was found intact, opened in the presence of Panchas and family members, and no incriminating material was recovered from inside.

6. STATEMENTS OF MR. MAYUR RUDANI AND HIS BROTHER, MR. ROHIT RUDANI:

6.1. Consequent to the summons dated 05.12.2025, statement of Mr. Rohit Rudani, was recorded under Section 108 of the Customs Act, 1962 on 05.12.2025 (**RUD-12**) wherein he interalia stated that:

- He perused the Panchnama dated 05.12.2025, drawn at A/12, Amidhara Society (house search panchnama), and signed it in acknowledgment of having understood its contents.
- His father owns Jewellery shop M/s Ramdev Jewellery at Shop No. 2-3, Indrajit Society, Nikol Gam Road, Ahmedabad, and that his brother Shri Mayur Rudani mainly looks after sales and purchase at the shop.
- He clarifies that no electric melting machine is installed at M/s Ramdev Jewellery and that only imitation Jewellery is sold there, which is gets prepared from other jewelers.
- The electric melting machine and instruments resumed during residential panchnama dated 05.12.2025 at A/12, Amidhara Society are used by his brother Shri Mayur Rudani at home for melting gold and silver.
- His brother has various contacts who provide him gold in different forms such as gold paste and scrap, which Mayur melts in the said electric melting machine and converts into gold bars using the instruments resumed under the panchnama dated 05.12.2025.

- He does not presently know the names of such persons/suppliers, but mentions that persons travelling from Dubai to India bring gold in paste and other forms and get it melted through his brother.
- Regarding his own foreign travel, he states that he does not recall the exact number of foreign trips but remembers having visited Dubai about four times.

6.2. Statement of Mr. Mayur Dhansukhbhai Rudani was recorded under Section 108 of the Customs Act, 1962 on 05.12.2025 (**RUD-13**) wherein he interalia stated that:

- He is 36 years old, resides at A/12, Amidhara Society, Nava Naroda, Ahmedabad, and he is engaged in the family business at M/s Ramdev Jewellers dealing in gold, silver and imitation Jewellery, jointly managed by his father, brother and himself; he also works as a real estate agent, with primary income from the Jewellery shop.
- He perused the panchnama dated 05.12.2025 drawn at his residence, agrees fully with its contents, signed it in token of perusal, and admitted that the furnace (electric melting) machine found at his premises was used by him for melting gold.
- He does not recall exact dates of all foreign trips but first visited Thailand in 2023; thereafter travelled mainly to Thailand and Dubai at 3-4-month intervals for bringing gold illegally into India; total 10 foreign trips that are on record were to these countries only.
- Out of the 10 trips: 3 trips with Shri Dilipbhai Nakubhai Senjaliya; 7 trips with both Shri Dilipbhai and Shri Kaushikbhai Vinubhai Patel;
- He does not specifically remember arrangements for each trip but most of the time he booked flight tickets and made stay arrangements for Shri Dilipbhai and Shri Kaushikbhai Vinubhai Patel.
- He is aware that Shri Dilipbhai Nakubhai Senjaliya and Shri Kaushikbhai Vinubhai Patel were intercepted at S.V.P.I. Airport, Ahmedabad on return; stated he accompanied them on both India-Thailand and Thailand-India trip. During their interception, 8 capsules of gold paste (net 1144.83 gms gold) were concealed in the rectum of Shri Dilipbhai Nakubhai Senjaliya and Shri Kaushikbhai Vinubhai Patel.
- He peruses statements dated 10.07.2025 of Shri Dilipbhai Nakubhai Senjaliya and Shri Kaushikbhai Vinubhai Patel, agrees with their contents, signs in token of perusal, and admits that the gold they carried was given by him in Thailand for smuggling into India. On his direction, they concealed the 8 capsules (net 1144.83 gms gold after extraction) in their rectum and brought it to India.
- He was the actual owner of the gold smuggled by Shri Dilipbhai Nakubhai Senjaliya and Shri Kaushikbhai Vinubhai Patel, and that after being brought into India, it was handed over to him. He possessed no bills or legal documents proving legitimate purchase/procurement of the gold smuggled into India by Shri Dilipbhai Nakubhai Senjaliya and Shri Kaushikbhai Vinubhai Patel on his instructions.

- Every foreign trip of their group was arranged with the intent to bring gold illegally into India. Further, he stated that payments to Shri Dilipbhai Nakubhai Senjaliya and Shri Kaushikbhai Vinubhai Patel were always made in cash, with amounts varying based on the volume of gold they brought concealed in their body. He does not remember the exact total volume but their group used to bring around 1200-1500 gms of gold per trip.

7. Arrest of Mr. Mayur Dhansukhbhai Rudani:

7.1. Based on the evidences gathered and the statements recorded as above, it appeared that the act of smuggling of gold was deliberately undertaken by Mr. Mayur Dhansukhbhai Rudani the main handler, who attempted to smuggle the gold into India in violation of the provisions of the Customs Act, 1962 without any declaration and with intent to evade Customs duty. The offence committed by him was also been admitted in his statement recorded under Section 108 of the Customs Act, 1962. The market value of the seized gold is more than one crore. He had therefore committed an offence under Section 135(1)(a) & (b) of the Customs Act, 1962, and the same was punishable under Section 135(1)(i)(A). Therefore, he was liable to be arrested under Section 104 of the Customs Act, 1962 read with Circular No. 28/2015-Customs dated 23.10.2015 and amended Circular No. 13/2022-Customs dated 16.08.2022. The offence was cognizable under Section 104(6)(c). Hence, (i) Mr. Mayur Dhansukhbhai Rudani was arrested on 06.12.2025 at Ahmedabad under the provisions of Section 104 of the Customs Act, 1962 vide Arrest Memo dated 06.12.2025, after getting required authorization from the competent authority. He was further produced before the Hon'ble Court of ACMM, Ahmedabad on 06.12.2025, who ordered for his judicial custody.

7.2. Further, a remand application dated 09.12.2025 was filed, explaining his role as organizer, financer and owner of smuggled gold, his non-cooperation and evasion of the summons, and the necessity of custodial interrogation to unearth the full extent of the syndicate, whereupon the Hon'ble Court granted DRI custody of the accused up to 17.12.2025 vide remand warrant dated 15.12.2025. On completion of DRI custody, he sent back to the judicial custody.

7.3. During the remand period, statement of Mr. Mayur Dhansukhbhai Rudani was recorded under Section 108 of the Customs Act, 1962 on 17.12.2025 (**RUD-14**) wherein he interalia stated that: -

- He perused his earlier statement dated 05.12.2025 and panchnama dated 09-10.07.2025 drawn at SVPI Airport, Ahmedabad, agreed fully with their contents and signed in token of perusal.
- He admitted that mobile numbers 9824374917 and 8140656342 were being used by him. Further, He stated that his mobile phone was lost in July 2025 and he did not lodge any complaint regarding this loss at the Police Station.

- Mr. Dilipbhai and Mr. Kaushikbhai used to extract smuggled gold capsules in the washroom at his residence, A-12, Amidhara Society. He further stated that, on certain occasions, he personally carried and smuggled gold capsules himself.

His admission of possession of mobile numbers that were used to communicate with the passengers and further claim of being lost the mobile phones that have those mobile numbers establishes his mens rea of deliberate destruction of evidence that could have established his involvement beyond reasonable doubt.

8. FURTHER STATEMENT OF PERSONS INVOLVED:

8.1. In furtherance of the ongoing investigation and for the purpose of collecting additional information, summons dated 29.12.2025 were issued to Mr. Kaushikbhai Vinubhai Patel, Mr. Dilipbhai Nakubhai Senjaliya and Mr. Mayur Dhansukhbhai Rudani for recording of their statements.

8.2. Consequent to the above summons, statement of Mr. Kaushikbhai Vinubhai Patel, Mr. Dilipbhai Nakubhai Senjaliya and Mr. Mayur Dhansukhbhai Rudani, were recorded under Section 108 of the Customs Act, 1962 on 30.12.2025 (**Collective RUD-15**) wherein they interalia stated that:

- They confirmed the accuracy of 10 listed international trips including the current trip wherein they (Kaushik & Dilip) were intercepted trying to smuggle gold out (AMD-BKK/DMK-AMD) from 19.12.2023 to 10.07.2025, involving Mayur with Dilip (first 3 trips) and later Kaushik & Dilip.
- They admitted smuggling gold quantity ranging 1200-1500 grams per trip (total ~12-15 kg across trips).
- They also reaffirmed their respective prior statements by signing them; further, Shri Mayur Dhansukhbhai Rudani perused Shri Rohit Rudani's statement dated 05.12.2025 and he fully agreed with its contents and signed in token of perusal.
- Mr. Dilipbhai Nakubhai Senjaliya and Mr. Kaushikbhai Vinubhai Patel confirms that they had to extract smuggled gold capsules in the washroom at Mayur's residence at A-12, Amidhara Society. They further stated that, on certain occasions, Mr. Mayur Rudani also carried and smuggled capsules containing gold in paste form.

9. Travel history of persons involved:

On the basis of the statements recorded and the evidence collected during the course of investigation, it has emerged that the noticees/accused persons, namely Mayur, Kaushik and Dilip, previously undertook the following trips between Ahmedabad and Bangkok/Don

Mueang on the dates and flight sectors indicated hereinbelow, during which quantities of gold about 1500 grams are stated to have been smuggled on each occasion: -

| S. No. | Flight Number | From | To | Date | Quantity Involved (as per statement) (In Grams) | Notification No. | Tariff Value @1500 (In Rs.) | Market Value @1500 (In Rs.) |
|--------------|---------------|------|-----|------------|---|--|-----------------------------|-----------------------------|
| 1 | TG 344 | AMD | BKK | 19.12.2023 | 1500 | 91/2023-CUSTOMS (N.T.) & 93/2023 - Customs (N.T.) | 8283630.00 | 9660000.00 |
| | FD 144 | DMK | AMD | 21.12.2023 | | | | |
| 2 | TG 344 | AMD | BKK | 08.03.2024 | 1500 | 17/2024-CUSTOMS (N.T.) & 18/2024 - Customs (N.T.) | 8630437.50 | 10065000.00 |
| | TG 343 | BKK | AMD | 11.03.2024 | | | | |
| 3 | TG 344 | AMD | BKK | 23.04.2024 | 1500 | 29/2024-CUSTOMS (N.T.) & 30/2024 - Customs (N.T.) | 9786180.00 | 11182500.00 |
| | TG 343 | BKK | AMD | 26.04.2024 | | | | |
| 4 | TG 344 | AMD | BKK | 26.06.2024 | 1500 | 46/2024-CUSTOMS (N.T.) & 45/2024 - Customs (N.T.) | 9458460.00 | 11175000.00 |
| | TG 343 | BKK | AMD | 30.06.2024 | | | | |
| 5 | TG 344 | AMD | BKK | 23.08.2024 | 1500 | 54/2024-CUSTOMS (N.T.) & Exchange Rate Notification No.: 4/2024 | 10118362.50 | 11085000.00 |
| | TG 343 | BKK | AMD | 27.08.2024 | | | | |
| 6 | TG 344 | AMD | BKK | 11.11.2024 | 1500 | 80/2024-CUSTOMS (N.T.) & Exchange Rate Notification No.: 10/2024 | 10709415.00 | 11340000.00 |
| | TG 343 | BKK | AMD | 15.11.2024 | | | | |
| 7 | FD 145 | AMD | DMK | 06.01.2025 | 1500 | 88/2024-CUSTOMS (N.T.) & Exchange Rate Notification No.: 14/2024 | 10911600.00 | 12285000.00 |
| | FD 144 | DMK | AMD | 10.01.2025 | | | | |
| 8 | TG 344 | AMD | BKK | 16.02.2025 | 1500 | 10/2025-CUSTOMS (N.T.) & Exchange Rate Notification No.: 19/2024 | 12346425.00 | 13425000.00 |
| | TG 343 | BKK | AMD | 20.02.2025 | | | | |
| 9 | TG 344 | AMD | BKK | 16.04.2025 | 1500 | 24/2025-CUSTOMS (N.T.) & Exchange Rate Notification No.: 25/2024 | 13374720.00 | 15105000.00 |
| | TG 343 | BKK | AMD | 20.04.2025 | | | | |
| Total | | | | | 13500 | | 93619230.00 | 105322500.00 |

From the above, it is evident that the noticees/accused persons, namely Mayur, Kaushik and Dilip, collectively carried a total quantity of about 13.5 kilograms of gold during the aforesaid trips, involving aggregate tariff value of about Rs. 9.36 crore rupees and corresponding aggregate market value of about Rs. 10.53 crore rupees.

10. LEGAL PROVISIONS:

10.1. According to the Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification 31/2016 (NT) dated 01.03.2016, all passengers who come to India and have

anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage under Section 77 of the Customs Act, 1962.

10.2. All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its contents to the proper officer. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

10.3. In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-2020, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.41 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the 'eligible passenger' means passenger of Indian origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad.

The above said legal provisions are reproduced below:

Para 2.26 (a) of the Foreign Trade Policy 2015-2020:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

Para 4.41 of the Foreign Trade Policy 2015-2020:

Nominated Agencies: -

(i) Exporters may obtain gold / silver / platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.

(ii) Nominated Agencies are MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.

(iii) Notwithstanding any provision relating to import of gold by Nominated Agencies under Foreign Trade Policy (2015-2020), the import of gold by Four Star and Five Star Houses with Nominated Agency Certificate is subjected to actual user condition and are permitted to import gold as input only for the purpose of manufacture and export by themselves during the remaining validity period of the Nominated Agency certificate.

(iv) Reserve Bank of India can authorize any bank as Nominated Agency.

(v) *Procedure for import of precious metal by Nominated Agency (other than those authorized by Reserve Bank of India and the Gems & Jewellery units operating under EOU and SEZ schemes) and the monitoring mechanism thereof shall be as per the provisions laid down in Hand Book of Procedures.*

(vi) *A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold strips as per Reserve Bank of India guidelines.*

10.4. Condition 41 of Sl. No. 356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger is regulated in the following manner:

If,

1. (a) the duty is paid in convertible foreign currency;
(b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and

2. the gold or silver is, -

(a) carried by the eligible passenger at the time of his arrival in India, or
(b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and
(c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1;

Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.

Explanation.- For the purposes of this notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

10.5. Baggage Rules, 2016 –

10.5.1. As per Rule 5 of the Baggage Rules, 2016, "a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of Jewellery up to a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees, if brought by a lady passenger".

10.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that

import of gold including gold Jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2015-2020 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permited above.

10.6. In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1962, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government vide DGFT's Notification No. 49/2015-2020 dated 5th January, 2022 made amendment in import policy conditions of gold in any form Chapter 71 of ITC (HS), 2017, Schedule-1 (Import Policy) as under:

| ITC(HS) Code | Item Description | Policy | Existing Policy Condition | Revised Policy Condition |
|--------------|---|------------|--|--|
| 71061000 | Powder | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | No change in existing Policy Condition |
| 71069110 | Unwrought: Grains | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | No change in existing Policy Condition |
| 71069190 | Unwrought: Others | | Silver dore can be imported by refineries against a license with AU condition. | |
| 71069210 | Sheets, plates, strips, tubes and pipes | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | No change in existing Policy Condition |
| 71069290 | Other | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | No change in existing Policy Condition |
| 71081100 | Powder | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | No change in existing Policy Condition |

| | | | | |
|----------|-------------------------------|------------|--|--|
| 71081200 | Other unwrought forms | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition. | Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA(for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition. |
| 71081300 | Other semi-manufactured forms | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | No change in existing Policy Condition |
| 71189000 | Other | Restricted | Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). | Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA(for qualified jewellers through India International Bullion Exchange). |

10.6.1. As per the said Notification, the expression “*Gold in any form*” includes *gold in any form above 22 carats* under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

10.7. Further, as per Section 2(33) of the Customs Act, 1962, ‘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 goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, the smuggling of 1144.83 grams gold (extracted from the recovered capsules containing gold paste mixed with chemical substances in semi-solid form) having purity of 999.0/24 Ct recovered from Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya are in contravention of the Foreign Trade Policy 2015-20 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

10.8. Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2015-20 read with the Customs Act, 1962 and RBI circulars, as well as the Rules and regulations mentioned supra, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in said Regulations.

Section 2(33) of the Customs Act, 1962 - "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.

Section 2(39) of the Customs Act, 1962 - "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.

10.9. Further, in terms of provisions under Section 123 of the Customs Act, 1962, it is the responsibility of the person who is in possession of the said gold / silver or the person claiming ownership of the same, to prove that the same were not smuggled gold. Relevant provisions of Section 123 of the Customs Act, 1962 are as under:

Section 123: Burden of proof in certain cases. –

- (1) *Where any goods to which this section applies are seized under this act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be –*
 - (a) *In a case where such seizure is made from the possession of any person, -*
 - (i) *on the person from whose possession the goods were seized; and*
 - (ii) *if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person.*
 - (b) *In any other case, on the person, if any, who claims to be the owner of the goods so seized.*
- (2) *This section shall apply to gold and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*

10.10. Section 111 of the Customs Act, 1962 provides for the confiscation of the goods which are imported improperly.

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;

(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;]

10.11. Section 112 of the Customs Act, 1962 provides the penalty on the persons for the improper import of the goods.

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, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

10.12. Section 119: Confiscation of goods used for concealing smuggled goods:

"Any goods used for concealing smuggled goods shall also be liable to confiscation".

10.13. From all the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 carat) was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof is allowed subject to certain conditions are to be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfilment of certain conditions.

11. VIOLATIONS & CONTRAVENTION OF VARIOUS PROVISIONS:

11.1. The seized goods, two gold bars having purity of 999.0/24 Carat, totally weighing of Net 1144.83 grams & having a market value of Rs. 1,14,02,567/- have been attempted to be illegally smuggled into India without declaring before the custom authority in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules and around 13.5 Kg of foreign origin Gold in paste form already smuggled into India in 9 past journeys as agreed by them in their respective statements. The said gold bars do not also appear to be allowed to be imported by 1) Mr. Kaushikbhai Vinubhai Patel and 2) Mr. Dilipbhai Nakubhai Senjaliya keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said two gold bars were brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same

prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962.

Further, the packing materials used for concealing the above said two gold bars of purity 995/24 Kt. (extracted from the 8 capsules covered with blue tape), totally weighing net 1144.83 grams believed to be used for concealment is liable to confiscation under Section 119 of the Customs Act, 1962. Also, 1) Mr. Kaushikbhai Vinubhai Patel and 2) Mr. Dilipbhai Nakubhai Senjaliya and 3) Mr. Mayur Dhansukhbhai Rudani have claimed the ownership of the said seized gold. However, they failed to discharge their onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962.

11.2. A total quantity of about 13.5 kilograms of gold, involving aggregate tariff value of about Rs. 9.36 crore rupees and corresponding aggregate market value of about Rs. 10.53 crore rupees had been illegally smuggled into India without declaring before the custom authority in violation of the provisions of the Customs Act, 1962 & FTP and Custom Baggage Rules. The said gold does not appear to be allowed to import by 1) Mr. Mayur Dhansukhbhai Rudani, 2) Mr. Kaushikbhai Vinubhai Patel and 3) Mr. Dilipbhai Nakubhai Senjaliya keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appeared that the said gold had been brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable to confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962.

12. ROLE OF PERSONS IN THE ABOVE SMUGGLING OF GOLD:

12.1. Role of Mr. Kaushikbhai Vinubhai Patel:

12.1.1 From evidences gathered, both oral and documentary, available on records, clearly established, the role of Mr. Kaushikbhai Vinubhai Patel who indulged in the act of smuggling of Gold totally weighing net 1144.83 Grams (extracted from the 8 capsules covered with blue tape) grams having purity of 999.0 (24 Kt) which was carried concealing inside the rectum, by himself and Mr. Dilipbhai Nakubhai Senjaliya altogether. It reveals that he was knowingly and actively involved in the smuggling of two gold bars as per the instructions of one person namely Mr. Mayur Dhansukhbhai Rudani. The analysis of call detail records pertaining to the mobiles numbers under investigation disclosed active and repeated communication between Mr. Mayur Dhansukhbhai Rudani and Mr. Kaushikbhai Vinubhai Patel, between Mr. Mayur Dhansukhbhai Rudani and Mr. Dilipbhai Nakubhai Senjaliya, and between the two carriers, prior to and during the period of their foreign travel for the impugned trip.

12.1.2 He confessed that he, along with his associate Mr. Dilipbhai Nakubhai Senjaliya, coordinated to execute this smuggling operation, having prior knowledge of the concealment and retrieval process for monetary considerations and for personal enrichment. Four gold-containing capsules were found concealed in his rectum, and an additional four capsules were recovered from the rectum of Mr. Dilipbhai Nakubhai Senjaliya. Investigation also led to findings that he may get around Rs.20,000/- each trip for smuggling of gold. The investigation has further revealed that this was not a one-time act but was carried out on approximately seven occasions as part of a repeated modus operandi. These activities were undertaken for monetary gain, which varied according to the quantity of gold smuggled, with full awareness that such acts were illegal, unauthorized, and unsupported by any documentation.

12.1.3 During the course of interception, Mr. Kaushikbhai Vinubhai Patel was also enquired by the officers of DRI, whether, he wanted to declare any dutiable item before the custom authority, to which he had denied. Mr. Kaushikbhai Vinubhai Patel did not have any documents/purchase documents in respect of two gold bars (extracted from the 8 capsules covered with blue tape), which were attempted to be smuggled. Hence, he appears to be important part of the syndicate of such smuggling of two gold bars in nexus with Mr. Dilipbhai Nakubhai Senjaliya and Mr. Mayur Dhansukhbhai Rudani the main handler.

12.1.4. The act of concealing the gold items into the body cavity to dodge the custom authority itself suggests the mens-reas on the part of Mr. Kaushikbhai Vinubhai Patel with a view to smuggled the gold avoided payment of Customs duty. It therefore, appears that Mr. Kaushikbhai Vinubhai Patel, was not inclined to declare the goods viz. gold items that he was carrying before the Customs Authorities. Thus, two gold bars concealed by them, totally weighing 1144.83 Grams, purity of 999.0 24 Kt and having market value of Rs.1,14,02,567/-, recovered from the possession of Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya, were illegally attempted to be smuggled by them into India without declaration and payment of appropriate Customs duties.

12.1.5. Therefore, Mr. Kaushikbhai Vinubhai Patel has concerned himself in the act of smuggling of two gold bars and additionally about 13.5 kilograms gold in previous 9 trips where he was actively or passively involved in the same syndicate as mentioned above, has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) and (b) of Customs Act, 1962. Mr. Kaushikbhai Vinubhai Patel has claimed the ownership of the said seized gold. However, he failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962.

12.2. Role of Mr. Dilipbhai Nakubhai Senjaliya:

12.2.1. From evidences gathered, both oral and documentary, available on records, clearly established, the role of Mr. Dilipbhai Nakubhai Senjaliya who indulged in the act of smuggling of Gold totally weighing net 1144.83 Grams (extracted from the 8 capsules covered with blue tape) grams having purity of 999.0 (24 Kt) which was carried concealing inside the rectum, by himself and Mr. Kaushikbhai Vinubhai Patel all together. It reveals that he was knowingly and actively involved in the smuggling of two gold bars as per the instructions of one Mr. Mayur Dhansukhbhai Rudani. The analysis of call detail records pertaining to the mobiles numbers under investigation disclosed active and repeated communication between Mr. Mayur Dhansukhbhai Rudani and Mr. Kaushikbhai Vinubhai Patel, between Mr. Mayur Dhansukhbhai Rudani and Mr. Dilipbhai Nakubhai Senjaliya, and between the two carriers, prior to and during the period of their foreign travel for the impugned trip. Both belong to the same syndicate, whose handler was common. They indulged in smuggling of gold into India without the knowledge of the Customs Authorities and without declaration/payment of appropriate Customs duty at Airport. Both the said passengers travelled together from Ahmedabad to Bangkok. Both were given gold in paste form inside capsules by one person namely Mr. Mayur Dhansukhbhai Rudani, who travelled along with them and managed all the finance related to tickets, stay, food, taxi etc. These facts have been corroborated in the statements of the said two passengers.

12.2.2. He confessed that he, along with his associate Mr. Kaushikbhai Vinubhai Patel, coordinated to execute this smuggling operation, having prior knowledge of the concealment and retrieval process for monetary considerations and for personal enrichment. Four gold-containing capsules were found concealed in his rectum, and an additional four capsules were recovered from the rectum of Mr. Kaushikbhai Vinubhai Patel. Investigation also led to findings that he may get around Rs.10,000/- each trip for smuggling of gold. The investigation has further revealed that this was not a one-time act but was carried out on approximately ten occasions as part of a repeated modus operandi. These activities were undertaken for monetary gain, which varied according to the quantity of gold smuggled, with full awareness that such acts were illegal, unauthorized, and unsupported by any documentation.

12.2.3 During the course of interception, Mr. Dilipbhai Nakubhai Senjaliya was also enquired by the officers of DRI, whether, he wanted to declare any dutiable item before the custom authority, to which he had denied. Mr. Dilipbhai Nakubhai Senjaliya did not have any documents/purchase documents in respect of two gold bars (extracted from the 8 capsules covered with blue tape), which were attempted to be smuggled. Hence, he appears to be important part of the syndicate of such smuggling of two gold bars in nexus with Mr. Kaushikbhai Vinubhai Patel and Mr. Mayur Dhansukhbhai Rudani the main handler.

12.2.4. The act of concealing the gold items into the body cavity to dodge custom authority itself suggests the mens-reas on the part of Mr. Dilipbhai Nakubhai Senjaliya with a view to smuggle gold without any declaration and avoiding payment of Customs duty. It therefore, appears that Mr. Dilipbhai Nakubhai Senjaliya, was not inclined to declare the goods viz. gold items that he was carrying before the Customs Authorities. Thus, two gold bars concealed by them, totally weighing 1144.83 Grams, purity of 999.0 24 Kt and having market value of Rs.1,14,02,567/-, recovered from the possession of Mr. Dilipbhai Nakubhai Senjaliya and Mr. Kaushikbhai Vinubhai Patel, were illegally attempted to be smuggled by them into India without declaration and payment of appropriate Customs duties.

12.2.5. Therefore, Mr. Dilipbhai Nakubhai Senjaliya has concerned himself in the act of smuggling of two gold bars and additionally about 13.5 kilograms gold in previous 9 trips as mentioned above has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) and (b) of Customs Act, 1962. Mr. Dilipbhai Nakubhai Senjaliya has claimed the ownership of the said seized gold. However, he failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962.

12.3. Role of Mr. Mayur Dhansukhbhai Rudani:

12.3.1 As evident from the evidences available on record in the form of Panchnama dated 09-10.07.2025, statement dated 10.07.2025 of both the passengers Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya and statement dated 05.12.2025 and 17.12.2025 of Mr. Mayur Dhansukhbhai Rudani recorded under Section 108 of the Customs Act, 1962 etc., it appears that Mr. Mayur Dhansukhbhai Rudani is the main handler, financier, and mastermind of the gold smuggling syndicate to smuggled the said two gold bars into India through SVPI Airport, Ahmedabad from Thailand. He has arranged and financed the travel and hotel accommodation of carriers Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya for Bangkok, booked their tickets, and stayed with them at "Win Long Palace Service Apartment" / "Win Hotel", investigation reveals that he was also travelling with them on Flight TG-343 from Bangkok to Ahmedabad on 09-10.07.2025. Mr. Mayur Dhansukhbhai Rudani himself admits in this statement that Mr. Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai used to extract smuggled gold capsules in the washroom at his residence, A-12, Amidhara Society. He further stated that, on certain occasions, he personally carried and smuggled gold capsules himself.

12.3.2 He provides the gold capsules to both the carriers in Thailand, instructed them to conceal the capsules in their rectum, and directed them to pass through the Green Channel

without declaration, offering them monetary consideration (₹10,000 to Dilipbhai and ₹20,000 to Kaushikbhai) for acting as carriers. The investigation has revealed that he is the real owner of the seized gold (net weight 1144.83 grams, market valued about ₹1.14 crore) and as a person having no lawful documents for its procurement. He admitted in his statement dated 05.12.2025 that payments to Shri Dilipbhai and Shri Kaushikbhai were always made in cash, with amounts varying based on the volume of gold they brought concealed in their body.

12.3.3. During the investigation, evidence emerged and, on 28.10.2025, a DRI Officer proceeded to the residence of Shri Mayur Rudani to conduct a search pursuant to authorization obtained from the competent authority. However, Shri Rudani absconded and did not appear during the entire search proceedings. In view of certain material facts necessitating his presence, summons under Section 108 of the Customs Act, 1962 were issued on 28.10.2025, 03.11.2025, and 11.11.2025, requiring his appearance on the specified dates. The summons was served physically upon his wife and also dispatched by speed post to his declared address. Despite this, Shri Mayur Dhansukhbhai Rudani failed to comply and remained absconding during the said period. Furthermore, in his statement dated 17.12.2025, he claimed that his mobile phone had been lost in July 2025, yet no complaint regarding the loss was lodged with the Police Station. These circumstances establish that he deliberately avoided the investigation and concealed the mobile phone to prevent disclosure of incriminating evidence.

12.3.4 His brother namely Shri Rohit Rudani acknowledged the panchnama dated 05.12.2025 and, in his statement recorded on the same date, stated that the machine and instruments seized from his premises were used by Shri Mayur Rudani for melting gold. He further confirmed that his brother used to melt gold and silver using the machine and instruments and has several contacts who supplied gold in various forms, such as paste and scrap, which he processed into bars.

12.3.5 Investigation reveals that, he owns a continuing organizer's role: call data records analysis indicate regular communication with the carriers before and during the journey, search at his residence resulted in the recovery of an electric melting machine and instruments used for converting gold paste/scrap into bars, and he has admitted to making around 10 foreign trips mainly to Thailand, usually smuggling 1,200–1,500 grams of gold per trip and travelling with the same carriers also staying in the same hotel. On this material, he is portrayed as the central figure of an organized gold smuggling racket. Thus, it appears that Mr. Mayur Dhansukhbhai Rudani in a very planned manner attempted to smuggle two gold bars through Kaushikbhai Vinubhai Patel and Mr. Dilipbhai Nakubhai Senjaliya to India through SVPI Airport. The said gold bars recovered and seized are liable to confiscation under Section 111 of the Customs Act, 1962. Thus, he appears to be the mastermind in this entire smuggling racket of the above two gold bars.

12.3.6. Therefore, Mr. Mayur Dhansukhbhai Rudani has concerned himself in the act of smuggling of foreign origin two gold bars and additionally about 13.5 kilograms gold in

previous 9 trips as mentioned above, has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and (l) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) and (b) of Customs Act, 1962. As per the evidences gathered, both oral and documentary, available on records Mr. Mayur Dhansukhbhai Rudani is one of the owners of the seized gold. However, he failed to discharge his onus to terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962.

13. Show Cause Notice: -

13.1. Now therefore, (i) **Mr. Kaushikbhai Vinubhai Patel**, s/o Mr. Vinubhai Patel, residing at 59, Karmabhumi Society, Gopal Chok Ni Bajuma, Saijpur Bogha, Nava Naroda, Ahmedabad-382350, (ii) **Mr. Dilipbhai Nakubhai Senjaliya**, s/o Mr. Nakubhai Senjaliya, residing at B-301, Ashay Residency, Nikol Naroda Road, Nikol, Ahmedabad-382350 and (iii) **Mr. Mayur Dhansukhbhai Rudani**, s/o Mr. Dhansukhbhai Rudani, residing at A-12, Amidhara Society, Harivilla Road, Shivaji Chowk, Parshwanath Township, Nava Naroda, Ahmedabad-382345 are hereby called upon to Show Cause to the **Additional Commissioner/Joint Commissioner of Customs, Ahmedabad**, having their office at Customs House, Navrangpura, Ahmedabad - 380009, as to why:

- (i) Two Gold bars weighing 1144.83 grams (8 capsules covered with blue tape) having a market value of Rs. 1,14,02,567/- seized under Section 110 of the Customs Act, 1962 should not be confiscated under Section 111 (d) and (l) of the Customs Act, 1962 also read with Section 123 of the Custom Act, 1962;
- (ii) Packing materials believed to be used for concealing the above said two gold bars of purity 995/24 Kt., totally weighing 1144.83 grams should not be confiscated under Section 119 of the Customs Act, 1962 also read with Section 123 of the Custom Act, 1962;
- (iii) Total quantity of about 13.5 kilograms of gold smuggled during the 9 previous trips involving aggregate market value of about 10.53 crore rupees (as per para 9) notwithstanding their present unavailability as they were smuggled in violation of the various provisions of Customs Act, 1962 should not be liable to confiscation under Section 111 (d) and (l) of the Customs Act, 1962 also read with Section 123 of the Custom Act, 1962;
- (iv) Penalties should not be imposed upon them under Section 112(a) and (b) of the Customs Act, 1962.

14. The noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defense. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do 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 material evidence available on record.

15. The relied upon documents for the purpose of this notice are listed in the Annexure 'R' and scanned copies thereof are provided in DVD/CD enclosed with this notice.

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

17. This show cause notice is being issued without prejudice to any other action that may be taken in respect of the above Services and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962, the Foreign Trade (Development & Regulation) Act, 1992 (as amended), Foreign Trade Policy 2015-20 or any provisions/law made thereof and / or any other law for the time being in force, in the Republic of India.



(Nalin Bilochan)

Additional Director

Encl: Annexure R & DVD containing scanned copies of RUDs.

F. No.: DRI/AZU/GI-02/ENQ-64/2025

Date: 02.01.2026

To

- (i) Mr. Kaushikbhai Vinubhai Patel, s/o Mr. Vinubhai Patel, residing at 59, Karmabhumi Society, Gopal Chok Ni Bajuma, Saijpur Bogha, Nava Naroda, Ahmedabad-382350, email id- kaushik574y@gmail.com, ranganikaushik394@gmail.com,
- (ii) Mr. Dilipbhai Nakubhai Senjaliya, s/o Mr. Nakubhai Senjaliya, residing at B-301, Ashay Residency, Nikol Naroda Road, Nikol, Ahmedabad-382350, email id- dilipnsenjaliya4578@gmail.com and
- (iii) Mr. Mayur Dhansukhbhai Rudani, s/o Mr. Dhansukhbhai Rudani, residing at A-12, Amidhara Society, Harivilla Road, Shivaji Chowk, Parshwanath Township, Nava Naroda, Ahmedabad-382345, email id- arthpatel2017@gmail.com

Copy to-

- (a) The Additional Commissioner/Joint Commissioner of Customs, Ahmedabad along with RUDs (DVD) as per Annexure R, for the purpose of adjudication please.
- (b) The Director General, Central Economic Intelligence Bureau, 6th & 8th floor, Janpath Bhawan, Janpath, New Delhi.
- (c) The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (d) The System In charge, Customs HQ, Ahmedabad for uploading on official website i.e. <http://www.ahmedabadcustoms.gov.in>
- (e) The Assistant/Deputy Commissioner, Customs Ahmedabad, for affixing on the Notice Board for public interest.
- (f) Guard File.



(Nalin Bilocan)

Additional Director

ANNEXURE - "R"

LIST OF RELIED UPON DOCUMENTS OF SHOW CAUSE NOTICE ISSUED TO (I) MR. KAUSHIKBHAI VINUBHAI PATEL, (II) MR. DILIPBHAI NAKUBHAI SENJALIYA AND (III) MR. MAYUR DHANSUKHBHAI RUDANI VIDE F.NO. DRI/AZU/GI-02/ENQ-64/2025 IN THE MATTER SMUGGLING OF FOREIGN ORIGIN GOLD THROUGH SVPI, AIRPORT, AHMEDABD

| S. No. | RUDs | Documents | Page No. |
|--------|------------------|--|----------|
| 1. | RUD-1 | Panchnama dated 09-10.07.2025 drawn at the Arrival Hall of Terminal-2 of SVPI Airport, Ahmedabad in respect of Smuggling of Gold in to India. | 1 to 7 |
| 2. | Collective RUD-2 | Valuation Certificates & Reports dated 10.07.2025 of Gold submitted by Shri Kartikey Vasantrai Soni, a Govt. Approved Valuer in Annexure "A" & Annexure "B" in R/o of the two passengers such as (i) Mr. Kaushikbhai Vinubhai Patel and (ii) Mr. Dilipbhai Nakubhai Senjaliya | 1 to 4 |
| 3. | Collective RUD-3 | Seizure Memo issued under Section 110 of the Customs Act, 1962 from F. No. DRI/AZU/GI-02/Enq-64/2025 dated 10.07.2025 of the two passengers such as (i) Mr. Kaushikbhai Vinubhai Patel and (ii) Mr. Dilipbhai Nakubhai Senjaliya. | 1 to 2 |
| 4. | Collective RUD-4 | Ware House Entries Nos. 7488 & 7488A and 7489 & 7489A, all dated 10.07.2025 handed over to the Ware House Incharge, SVPI, Airport, Ahmedabad recovered from the two passengers such as (i) Mr. Kaushikbhai Vinubhai Patel and (ii) Mr. Dilipbhai Nakubhai Senjaliya | 1 to 2 |
| 5. | RUD-5 | Statement dated 10.07.2025 of Mr. Kaushikbhai Vinubhai Patel recorded under section 108 of the Customs Act, 1962. | 1 to 4 |
| 6. | RUD-6 | Statement dated 10.07.2025 of Mr. Dilipbhai Nakubhai Senjaliya recorded under section 108 of the Customs Act, 1962. | 1 to 5 |
| 7. | Collective RUD-7 | 63 Certificates regarding CDR/SDR produced in respect of Mobile Numbers 9824374917, 8140656342, 9016808081 and 6354789803. | 1 to 6 |
| 8. | Collective RUD-8 | Panchnama dated 28.10.2025 and 06.11.2025 drawn at A/12, Amidhara Society, Harivilla Road, Shivaji Chowk, Parshwanath Township, Nava Naroda, Ahmedabad City, Gujarat-382345 and Mota-Munjiyasar, at-Munjiyasar Mota, Ta-Bagasara, Munjiyasar, Amreli, Gujarat-365440 respectively. | 1 to 8 |
| 9. | Collective RUD-9 | Panchnama drawn at A/12, Amidhara Society, Harivilla Road, Shivaji Chowk, Parshwanath Township, Nava Naroda, Ahmedabad City, Gujarat-382345 and S. No. 2-3, V-5, Indrajit Society, Nikol Gam Road, Opp. Swastik Sarita Society, Ahmedabad, both dated 05.12.2025. | 1 to 8 |
| 10. | RUD-10 | Seizure memo dated 31.12.2025, for electric melting machine along with the instruments used for melting smuggled gold | 01 |
| 11. | RUD-11 | Panchnama dated 16.12.2025 drawn at A/12, Amidhara Society, Harivilla Road, Shivaji Chowk, Parshwanath Township, Nava Naroda, Ahmedabad City, Gujarat-382345 | 01 |

| | | | |
|-----|----------------------|---|--------|
| 12. | RUD-12 | Statement dated 05.12.2025 of Mr. Rohit Rudani recorded under section 108 of the Customs Act, 1962. | 1 to 4 |
| 13. | RUD-13 | Statement dated 05.12.2025 of Mr. Mayur Dhansukhbhai Rudani recorded under section 108 of the Customs Act, 1962. | 1 to 7 |
| 14. | RUD-14 | Statement dated 17.12.2025 of Mr. Mayur Dhansukhbhai Rudani recorded under section 108 of the Customs Act, 1962. | 1 to 3 |
| 15. | Collective RUD-15 | Statement dated 30.12.2025 of (i) Mr. Kaushikbhai Vinubhai Patel, (ii) Mr. Dilipbhai Nakubhai Senjaliya and (iii) Mr. Mayur Dhansukhbhai Rudani recorded under section 108 of the Customs Act, 1962 | 1 to 9 |