

F.No. VIII/10-59/SVPIA-A/O&A/HQ/2025-26



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

“ सीमाशुल्कभवन ,” पहली मंजिल , पुराने हाईकोर्ट के सामने , नवरंगपुरा , अहमदाबाद – 380 009.

दूरभाष : (079) 2754 4630

फैक्स : (079) 2754 2343

ई-मेल: cus-ahmd-adj@gov.in

DIN:20260271MN00008328A7

SHOW CAUSE NOTICE

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

On the basis of passenger profiling and suspicious movements of passengers by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad, intercepted Shri Akashkumar Jayeshbhai holding Indian Passport No. U6633067, DOB: 15.05.1999 S/o Shri Jayeshbhai Ramsangbhai Gohil residing at Behind Gurukul, Baby Land Play House, Station Road, Surendranagar-Pin 363002, Gujarat, India arriving from Indigo Flight No. 6E 1478 from Dubai to Ahmedabad at Terminal-2 of the SVP International Airport, Ahmedabad, while he was attempting to exit through green channel without making any declaration to the Customs. The passenger was intercepted by the Officers of AIU, Customs, SVPIA and asked by the AIU Officers whether he has made any declarations to customs authorities for dutiable goods/items or wanted to declare any dutiable goods/items before customs authorities to which the passenger replied in negative and informed that he was not carrying any dutiable items with him. The Passenger's personal search and examination of their baggage was conducted in presence of two independent witnesses and the proceedings were recorded under the said **Panchnama dated 20.08.2025. (RUD-1)**

2.1 Thereafter, the officers asked /informed the passenger that a search of his baggage as well as his personal search was to be carried out and gave him an option to carry out the search in presence of a magistrate or a gazetted officer of Customs to which the passenger desired to be searched in presence of a gazetted customs officer. Before commencing the search, the officers offered themselves to the said passenger for conducting their personal search, which was declined by the said passenger imposing faith in the officers.

2.2 The personal search of the passenger is carried out by the officer of the AIU in presence of a gazetted customs officer and nothing objectionable/dutiable found during the personal search of the passenger.

2.3 Thereafter, the AIU officers conducted the search of the baggage of the passenger. The search of baggage was conducted at the scanning facility installed at the Arrival Hall of the SVP International Airport. The systematic search of baggage through the scanner as well as by opening the said baggage was conducted. It is seen that the baggage contained garments and food articles. Inside the baggage a black colour pouch having a Rolex watch was found. On being closely examined, it is gathered that the watch is brand of Rolex which is a very reputed international brand. The photograph of the said watch is as under:



2.4 Thereafter, the AIU officers, asked Shri Akashkumar Jayeshbhai regarding the ownership and value of the watch recovered from him to which Shri Akashkumar Jayeshbhai informed that that watch was purchased by him from his personal saving in Dubai and he was rightful owner of the said watch. The officers further asked Shri Akashkumar Jayeshbhai regarding invoice or other document indicating the value and ownership of the watch, to which Shri Akashkumar Jayeshbhai informed that copy of invoice is available with him. The copy shown by the passenger had invoice no. 16 dated 20.08.2025 and he further informed that the outer packing pouch and copy of warranty card of the watch was with him & the same was already recovered from his bag. The aforesaid watch is of brand Rolex (Model-126710BLNR) is priced at AED 69,500 (Rs.17,13,175/-) in the international market as per the invoice.

2.5 The officers informed Shri Akashkumar Jayeshbhai that the said watch valued at **Rs.17,13,175/-** was attempted to be smuggled from the Customs Green channel without declaring the same and therefore the same amounts to smuggling of expensive watches and therefore, it is liable for confiscation under the provisions of the Customs Act, 1962. The officer informs Shri Akashkumar Jayeshbhai that the watch is liable to be seized under the provisions of the Customs Act, 1962.

3. SEIZURE OF THE AFORESAID WATCH

3.1 The officers placed the aforesaid watch in a plastic container and covered it with the packing lists marked as "C-1" which was duly signed by the Panchas, concerned passenger and officer Shri Abhishek Manihar. The officers tied the plastic containers with thread and sealed the same with Customs lac seal. Thereafter, Shri Abhishek Manihar prepared a seizure order U/s. 110 of Customs Act, 1962 dated 20.08.2025 under the reasonable belief that the same were liable for confiscation under Section 111 of the Customs Act, 1962 (**RUD-02**). The said sealed transparent plastic boxes containing watch is handed over to the Ware House In-charge, Customs, SVPI Airport, Ahmedabad vide Ware House Entry No. 7610 dated 20.08.2025. The officers seized copies of travelling documents i.e. Boarding Passes and identity proof i.e. copy of Passports for further investigation.

4. STATEMENT OF SHRI AKASHKUMAR JAYESHBHAI:

4.1 Statement of Shri Akashkumar Jayeshbhai was recorded under Section 108 of the Customs Act, 1962 on 20.08.2025 (**RUD-03**), wherein he inter alia stated as under:

4.2 He gave his personal details like name, age, address, education, profession and family details and informed that he was studied upto Diploma in Computer Science and was working as manager in Jewellery Shop in Dubai. His monthly income is Rs.3,00,000/-. He was living in Dubai for last two years. In token of having seen and correctness of the facts mentioned in the Panchnama dated 20.08.2025,

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he put his dated signature on last page of the said Panchnama. He stated that he was present during the entire panchnama proceedings.

4.3 On being asked, he stated that he was travelling from Dubai to Ahmedabad Airport by Indigo Flight No. 6E 1478 on 20.08.2025 which arrived at Ahmedabad Airport at 20.08.2025. He reached at Ahmedabad Airport At about 09:28 a.m. on 20.08.2025, he completed immigration procedure and collected his baggage. After Completion of immigration and receiving of Check-in luggage he passed through the red channel and after that he passed through the Green Channel of Customs Notified Area. The Customs AIU Officer asked him regarding anything to declare in Customs, to which he denied the same and after that he asked for permission for his personal check and detailed check of his baggage. He permitted the same. The officer asked for him to pass through the Door Frame Metal Detector (DFMD) machine. Before passing through DFMD, he removed his purse, mobile and watch etc. When he passed through the DFMD Machine, no beep sound was heard. However, the expensive wristwatch of brand Rolex was recovered from his check in Baggage and the same was seized by the Customs officer during Panchnama dated 20.08.2025.

4.4 On being asked he stated that he was working as a manager in Jewellery shop in Dubai and came to India to take care of his mother. He also provided a copy of the resident card of Dubai.

4.5 On being asked he stated that he was fond of wearing watch and he has purchased the aforesaid watch from his personal saving in Dubai. Further, he gave copy of Tax Invoice No. 16 dated 20.08.2025 of his Rolex watch SL No. 540388G9.

4.6 On being asked about the Payment Particulars he stated that he was working as a Manager in Carino Jewellery Trading LLC Shop since 2022 and he received his incentive in cash from my company. He made payment for this watch from credit card and his cash incentive which he had received from his company. Further, he provided copy of my Bank statement. He further stated that he received cash incentive on his sales performance on monthly basis from his employer. This incentive he used for part payment of his Rolex watch.

5. SUMMATION:

5.1 From the investigation conducted in the case, it appears that the aforesaid 01 luxury watch of brand Rolex (Model-126710BLNR) having watch SL No. 540388G9 valued at AED 69,500 (Rs.17,13,175/-) was attempted to be smuggled from the Customs Green channel by Shri Akashkumar Jayeshbhai without declaring the same before Customs authorities with an intent of illicitly clearing the same and to evade customs duty. Therefore, the same amounts to smuggling of expensive watches and these watches were liable for confiscation under the provisions of Section 111 of the Customs Act,1962. The same was clearly meant for commercial purpose and hence do not constitute Bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. Accordingly, the aforesaid 01 luxury watch valued at Rs.17,13,175/- was seized under the provisions of Section 110 of the Customs Act, 1962 on the reasonable belief that the same were liable to be confiscated in terms the provisions of Section 111 of the Customs Act, 1962.

6. LEGAL PROVISIONS RELEVANT TO THE CASE:

Foreign Trade Policy 2015-20 and Foreign Trade (Development and Regulation) Act, 1992

6.1 In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-20, 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.

6.2 As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 the Central Government may by Order 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.

6.3 As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 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.

6.4 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 this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

The Customs Act, 1962:

6.5 As per Section 2(3) – “baggage includes unaccompanied baggage but does not include motor vehicles.

6.6 As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-

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

6.7 As per Section 2(33) of 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.

6.8 As per 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 of the Customs Act 1962.

6.9 As per Section 11(3) of the Customs Act, 1962 any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

6.10 As per Section 77 of the Customs Act 1962 the owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

6.11 As per Section 110 of Customs Act, 1962 if the proper officer has reason to believe that any goods are liable to confiscation under this Act, she may seize such goods.

6.12 Section 111. Confiscation of improperly imported goods, etc.:*The following goods brought from a place outside India shall be liable to confiscation: -*

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*
- (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;*
- (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;*
- (g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;*
- (h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;*
- (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;*
- (k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;*
- (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];*
- (n) any dutiable or prohibited goods transitted with or without transshipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being*

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in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

(p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.

6.13 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 she knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

6.14 As per Section 123 of Customs Act 1962,

(1) where any goods to which this section applies are seized under this Act in the reasonable belief that he is smuggled goods, the burden of proving that he is 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.

6.15 All dutiable goods imported into India by a passenger in her baggage are classified under CTH 9803.

Customs Baggage Rules and Regulations:

6.16 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, 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 under Section 77 of the Customs Act, 1962.

6.17 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 her bon-fide baggage of jewellery upto weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

7 From the above paras, it appears that during the period relevant to this case, import of watches was subject to the stringent provisions of Section 123 of the Customs Act, 1962. Further, the accused passenger failed to declare before the Customs authorities that he was bringing expensive watch with him and thereby

rendered that watch liable for confiscation under the provisions of Section 111 of the Customs Act, 1962.

8. CONTRAVENTION AND VIOLATION OF LAWS:

It therefore appears that:

- (i)** Shri Akashkumar Jayeshbhai had attempted to smuggle/improperly import 01 luxury watch of brand Rolex (Model-126710BLNR) having Watch SL No. 540388G9 valued at AED 69,500 (Rs 17,13,175 /-) with a 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. The said passenger Shri Akashkumar Jayeshbhai had knowingly and intentionally smuggled the said watch on their arrival from Dubai to Ahmedabad on 20.08.2025 with an intent to clear that illicitly to evade payment of the Customs duty. Therefore, the aforesaid smuggled watch by Shri Akashkumar Jayeshbhai, cannot be treated as bonafide household goods or personal effects. Shri Akashkumar Jayeshbhai have, thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992.
- (ii)** Shri Akashkumar Jayeshbhai, by not declaring the said watch before the proper officer of the Customs has contravened the provisions of Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (iii)** The said watch smuggled by Shri Akashkumar Jayeshbhai, without declaring it to the Customs is liable for confiscation under Section 111(l) read with Section 2 (22), (39) of the Customs Act, 1962.
- (iv)** Shri Akashkumar Jayeshbhai, by the above-described acts of omission/commission and/or abetment has/have rendered himself liable to penalty under Section 112 of Customs Act, 1962.
- (v)** As per Section 123 of Customs Act 1962, the burden of proving that the 01-luxury watch of brand Rolex (Model-126710BLNR) having watch SL No. 540388G9 valued at AED 69,500 (Rs 17,13,175 /-) is not smuggled goods, is upon Shri Akashkumar Jayeshbhai, who is the Noticee in this case.

9. Now therefore, the Noticee i.e. **Shri Akashkumar Jayeshbhai**, is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1stFloor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i)** One (01) luxury watch of brand Rolex (Model-126710BLNR) having watch SL No. 540388G9 valued at AED 69500 (Rs.17,13,175/-) (Rupees Seventeen Lakhs Thirteen Thousand One Hundred Seventy Five Only) found illegally smuggled by the passenger, **Shri Akashkumar Jayeshbhai**, who arrived from Dubai to Ahmedabad on 20.08.2025 by Indigo Flight no. 6E1478, at Terminal-2 of SVPIA Ahmedabad, placed under seizure under Panchnama Proceedings dated 20.08.2025 and Seizure Memo Order dated 20.08.2025, should not be confiscated under the provision of Section 111(l) of the Customs Act, 1962;
- (ii)** Penalty should not be imposed upon **Shri Akashkumar Jayeshbhai**, Penalty under Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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10. Shri Akashkumar Jayeshbhai, 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 in his submission; it would be presumed that he does not desire a personal hearing. Shri Akashkumar Jayeshbhai should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

11. The noticee, **Shri Akashkumar Jayeshbhai** 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 the notice(s), 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.

Digitally signed by
SHREE RAM VISHNOI
Date: 11-02-2026
11:59:13

(Shri Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad

DIN:20260271MN00008328A7

F.No VIII/10-59/SVPIA-A/O&A/HQ/2025-26

Date :11.02.2026

By Speed Post

To,

Shri Akashkumar Jayeshbhai,
S/o Shri Jayeshbhai Ramsangbhai Gohil
Behind Gurukul, Baby Land Play House,
Station Road, Surendranagar, Gujarat-363002

Copy to:

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

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Annexure 'A'

Documents Relied Upon in the notice to Show Cause bearing F. No. VIII/10-59/SVPIA-A/O&A/HQ/2025-26 Dated 11.02.2026, issued to Shri Akashkumar Jayeshbhai holding Indian Passport No. U6633067, Son of Shri Jayeshbhai Ramsangbhai Gohil, Residing at Behind Gurukul, Baby Land Play House, Station Road, Surendranagar, Gujarat-363002 for attempting to smuggle one luxury watch of brand Rolex (Model-126710BLNR) having watch SL No. 540388G9:

Sr No	Document	Remarks
1.	Panchnama drawn on 20.08.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Seizure memo Order dated 20.08.2025 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the one luxury watch of brand Rolex (Model-126710BLNR) having watch SL No. 540388G9.	Copy enclosed
3.	Statement dated 20.08.2025 of Shri Akashkumar Jayeshbhai	Copy enclosed

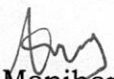
**Panchanama dated 20.08.2025 drawn in the Arrival Hall of Terminal 2 of SVPI
Airport, Ahmedabad**

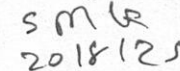
Sr. No.	Name & Address of the Panchas	Age in years	Occupation
1.	Mahendra Govindbhai Solanki, Vankarvas, to post Kherava, Kherva, Mahesana, Gujarat-384001	25 yrs	Service
2.	Parmar harshad, Manubhai, 163/A/2, trikamlal jamnadas ni chali, meghaninagar, Ahmedabad City, PO:Civil Hospital, DIST: Ahmedabad, Gujarat-380016	19 yrs	Service

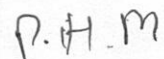
We the above named panchas are called by a person today (on 20.08.2025) at around 09:00 Hours, who introduces himself as Shri Abhishek Manihar, Superintendent, Air Intelligence Unit, Customs, SVP International Airport, Ahmedabad, by showing his identity card near the Terminal - 2, SVPI Airport, Ahmedabad and requests us to remain present as Panch witnesses during the course of personal search and examination of the baggage of passengers of Indigo Flight No. 6E 1478 arriving from Dubai to Ahmedabad at Terminal – 2 of the SVP International Airport, Ahmedabad. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings. Further, the officer also introduces other officers namely Shri Dinesh Kumar, Superintendent, Customs, SVPIA, Ahmedabad.


Thereafter, the officers take us near Customs green channel situated at the Arrival Hall of the Terminal-2 of the SVP International Airport and request us to watch the proceedings carefully. Thereafter, a male passenger who cross the green channel of the Customs area without making any declaration before the Customs Authority, are stopped by the said officers. The male passenger identifies himself as Shri Akashkumar Jayeshbhai holding Indian Passport No. U6633067, DOB: 15.05.1999 residing at Behind Gurukul, Baby Land Play House, Station Road, Surendranagar, Pin 363002, Gujarat, India. The passenger is asked by the AIU Officers whether he has made any declarations to customs authorities for dutiable goods/items or he want to declare any dutiable goods/items before customs

Before me,


(Abhishek Manihar)
Superintendent of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1. 
2018/25

Pancha 2. 
20108125


(Shri Akashkumar Jayeshbhai  20108125)

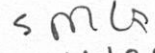
authorities to which the passenger reply in negative and inform that he is not carrying any dutiable items with him. Thereafter, in presence of we, the panchas, the AIU Officers asked 2-3 times for details of dutiable goods/items, if any carried by him to which he replied that he has nothing to declare. The AIU officers inform us that on account of suspicious the passenger, thorough checking of the passenger and examination of his baggage is required.

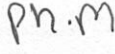
It is seen that Shri Akashkumar Jayeshbhai is carrying 1 big grey colour suitcase. Thereafter, the Customs officers ask the passenger that his baggage search as well as personal search is to be conducted and whether he desire his search to be conducted before a Magistrate or a Gazetted Officer of Customs to which he state that his search may be conducted before Gazetted officer of Customs. Shri Abhishek Manihar, Superintendent informs that he is a Gazetted officer of Customs and as desired by Shri Akashkumar Jayeshbhai, his baggage search as well as personal search will be conducted before Shri Abhishek Manihar, Superintendent.

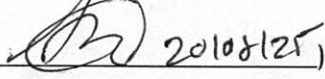
Thereafter, the Customs Officers, we the Panchas and Shri Akashkumar Jayeshbhai move to the Air Intelligence Unit office, situated at the arrival hall of the SVP International Airport. Thereafter the Officers offer themselves to be searched by Shri Akashkumar Jayeshbhai before conducting his search, which is politely declined by Shri Akashkumar Jayeshbhai imposing full faith in the officers. The officer Shri Abhishek Manihar, Superintendent, conducts thorough personal search of Shri Akashkumar Jayeshbhai. However, nothing objectionable/ dutiable is found from him.

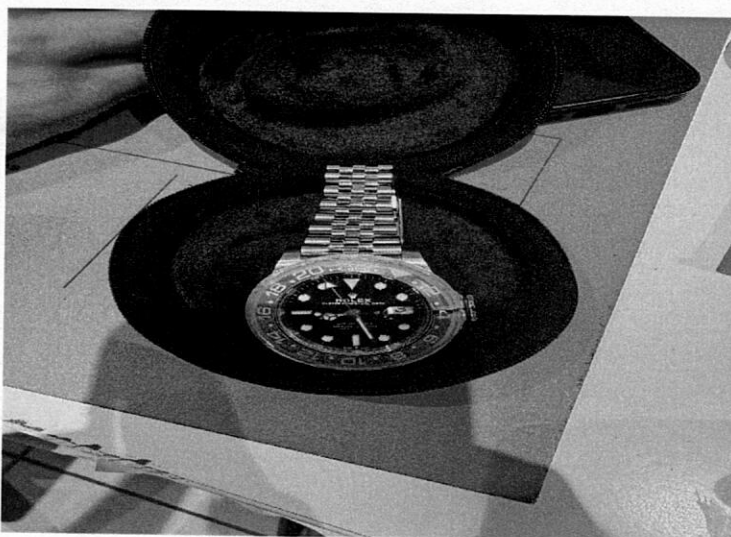
Thereafter the said officers and we the Panchas as well as Shri Akashkumar Jayeshbhai reach the scanning facility installed at the Arrival Hall of the SVP International Airport and conduct systematic search of baggage through the scanner as well as by opening the said baggage. It is seen that the baggage contained garments and food articles. Inside the baggage a black colour pouch having a Rollex watch was found. On being closely examined, it is gathered that the watch is brand of Rollex which is a very reputed international brand. The photograph of the said watch is as under:

Before me,

 (Abhishek Manihar)
 Superintendent of Customs,
 AIU, SVPIA, Ahmedabad.

Pancha 1. 
 20/08/25

Pancha 2. 
 29/08/25

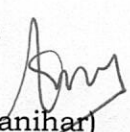
(Shri Akashkumar Jayeshbhai  20/08/25)



Thereafter, the AIU officers, ask Shri Akashkumar Jayeshbhai regarding the ownership and value of the watch recovered from him, to which Shri Akashkumar Jayeshbhai that this watch has been purchased by him in Dubai. The officers ask Akashkumar Jayeshbhai regarding invoice or other document indicating the value and ownership of the watch, to which Shri Akashkumar Jayeshbhai informs that copy of invoice is available vide invoice no. 16 dated 20.08.2025 and he informs that the outer packing pouch and copy of warranty card of the watch is with him & the same is already recovered from his bag. The aforesaid watch Rolex (Model-126710BLNR) watch is priced at AED 69,500 (Rs 17,13,175 /-) in the international market.

The officers inform Shri Akashkumar Jayeshbhai that the said watch valued at Rs. 17,13,175/- was attempted to be smuggled from the Customs Green channel without declaring the same and therefore the same amounts to smuggling of expensive watch and therefore, this is liable for confiscation under the provisions of the Customs Act, 1962. The officer informs Shri Akashkumar Jayeshbhai that the watch is liable to be seized under the provisions of the Customs Act, 1962. The officers place the watch in one plastic container and covers it with the packing list marked as "C-1" which is duly signed by we Panchas, concerned passengers and Shri Abhishek Manihar. The officers tie the plastic containers with thread and seal the same with Customs lac seal. Thereafter, Shri Abhishek Manihar prepares a seizure order U/s. 110 of Customs Act, 1962 dated 20.08.2025, on reading and being satisfied with the contents thereof, put our dated signatures thereon.

Before me,


(Abhishek Manihar)
Superintendent of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1.


SMG
20/8/25

Pancha 2.

PHM

20/08/25


(Shri Akashkumar Jayeshbhai

 20/08/25)

No other things or documents is seized or taken over from the passenger – Shri Akashkumar Jayeshbhai, 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 and we all find that the panchnama true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 15:30 Hrs. on 20.08.2025.

Before me,



(Abhishek Manihar)
Superintendent of Customs,
AIU, SVPIA, Ahmedabad.

Pancha 1.

SMLR
20/08/25

Pancha 2.

PHM
20/08/25

 20/08/25

Shri Akash Kumar Jayeshbhai



**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. F.No. VIII/10-36/AIU/B/2025-26

Date: 20.08.2025

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one luxury wrist watch of brand Rolex (Model-126710BLNR) amounting to Rs 17,13,175/- (Seventeen Lakhs Thirteen thousand One Hundred Seventy Five only) along with black color pouch of the watch as on 20.08.2025 smuggled by Shri Akashkumar Jayeshbhai, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Akashkumar Jayeshbhai, derived/recovered from the baggage of the passenger and same was recovered during the course of Panchnama dated 20.08.2025 drawn at SVPI Airport, Ahmedabad.

2. The watch which was recovered from Shri Akashkumar Jayeshbhai, is being seized as under:

Sl. No.	Details of Items	PCS	Market Value (Rs.) Approx
1.	1 luxury watch of brand Rolex (Model-126710BLNR) and black colour pouch of the watch.	1	Rs 17,13,175/-
	Total	1	Rs 17,13,175/-

Date : 20.08.2025

Place: SVPI Airport, Ahmedabad

(Signature)
(Abhishek Marihar)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.

I received original copy.

(Signature)
Pax 14 20/08/2025


Statement of Shri Akashkumar Jayeshbhai, aged 25 years (D.O.B. 15.05.1999) (Mobile No.- +917041912222) (Passport No. U6633067), S/O. Shri Jayeshbhai Ramsangbhai Gohil, residing at Behind Gurukul, Baby Land Play House, Station Road, Surendranagar, Pin 363002, Gujarat, India and recorded before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad under Section 108 of the Customs Act, 1962 on 20.08.2025.

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I, Shri Akashkumar Jayeshbhai, aged 25 years (D.O.B. 15/05/1999) (Mobile No.- 7041912222) (Passport No. U6633067), S/O. Shri Jayeshbhai Ramsangbhai Gohil, residing at Behind Gurukul, Baby Land Play House, Station Road, Surendranagar, Pin 363002, Gujarat, recorded before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad under Section 108 of the Customs Act, 1962 on 20.08.2025 appear before you today on 20.08.2025 in compliance of summons dated 20.08.2025, to voluntarily tender my statement under Section 108 of the Customs Act, 1962, in connection with an inquiry initiated by AIU Officer, SVPI Airport, Ahmedabad, Ahmedabad with reference to smuggling of Watch through SVP International Airport, Ahmedabad, on 20.08.2025.

Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962. I know and am fully aware that I have to give true and correct statement before the recording officer. I am also aware that giving false or misleading statement is an offence punishable under Section 193 of the Indian Penal Code, 1860. I have also been explained that these proceedings are deemed to be judicial proceedings within the meaning of section 193 and 228 of Indian Penal Code, 1860 and this statement of mine can be used as an evidence against me and/or any other person, firm, company etc. in any proceeding und the Customs Act, 1962 or any other act for the time being in force or the proceedings in the court of law. Having been aware and understanding my responsibilities under the law, I am hereby giving my true, correct and voluntary statement as under.

My name, age, address and other details are true and correct. I studied upto Diploma in Computer Engineering. I hereby produce a copy of my Boarding Pass of Indigo Flight No. 6E1478 on 20.08.2025 from Dubai to Ahmedabad as proof of my identity. I am producing a copy of my Passport No. U6633067.


[Abhishek Manihar]
 Superintendent, Customs, AIU,
 SVPIA, Ahmedabad

 20/08/2025
[Shri Akashkumar Jayeshbhai]

I know Hindi and English Language and I can read, write and understand this language. As per my request, the officer is recording my statement on computer system installed at office premises of (AIU), Customs, SVPI Airport, Ahmedabad in English language.

Today, the officers of the AIU, SVPIA, Ahmedabad showed Panchnama dated 02.08.2025 drawn at the Arrival Hall of Terminal 2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad. The said Panchnama dated 02.08.2025 was prepared in English Language. In token of having seen and correctness of the facts mentioned in the said Panchnama, I put my dated signature on last page of the said Panchnama. I was present during the entire panchnama proceedings.

The AIU Officers further records my statement in Question Answer form, wherein officer would ask question and I would reply to his question and for the same I give my consent:

Q-1. Please give the details of your family residing with you and their profession?


Ans: I am bachelor and my mother is housewife and staying in Ahmedabad.

Q-2. :- What is your educational qualification and your monthly income?

Ans: I have studied upto diploma in computer engineering and my monthly income Rs 3,00,000/-

Q.3 :-From where you are travelling to Ahmedabad? Please provide complete details of your air ticket & your Journey?

Ans.: - In this regard, I state that I was travelling from Dubai to Ahmedabad Airport by Indigo Flight No 6E 1478 on 20.08.2025 which arrived at Ahmedabad Airport on 20.08.2025. I reached Ahmedabad Airport at about 09.28 a.m. on 20.08.2025, I completed my immigration and receiving of Check in Luggage I passed through the Red channel and after that I passed through Green Channel of Customs Notified area. The Customs AIU Officer asked me regarding anything to declare in Customs, I denied the same and after that


[Abhishek Manihar]
Superintendent, Customs, AIU,
SVPIA, Ahmedabad


[Shri Akashkumar Jayeshbhai]

they ask for permission for my personal check and detailed check of my baggage. I permitted the same. The Officer asked me to pass through the Door Frame Metal Detector (DFMD) machine. Before passing through DFMD, I removed my purse, mobile etc. When I passed through DFMD Machine, no beep sound was heard. However, the expensive wrist watch of brand Rolex was recovered from my check in Baggage and the same was seized by the Customs officer during Panchnama dated 20.08.2025.


Q.4. What was the purpose of your journey?

Ans: I am working in Dubai as a Manager in Jewellery Shop and I came back to India for look after my mother.

Question-5:- Then why did you bring such an expensive watch with you?

Ans: I fond of wearing watch and I purchased this watch from personal saving.

My above statement is recorded in a peaceful and cordial atmosphere and I have given my statement voluntarily. My above statement is typed by the officer on a computer in Hindi at my request. While recording my statement no force, threat, pressure or inducement is used and any kind of social, religious or economical feeling have been not hurt. I have again been made to understand my statement and find that it has been recorded as per my say and version and is true and correct. In token of correctness of the facts recorded in my this statement, I put my dated signature on all the pages from 1 to 3 pages of my this statement.



[Abhishek Manihar]
Superintendent, Customs, AIU,
SVPIA, Ahmedabad



[Shri Akashkumar Jayeshbhai]