



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.
दूरभाष : (079) 2754 4630 फेक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Mrs. Rizwana Ilyas Chhanvniwala, (hereinafter referred to as the said "passenger/Noticee"), holding an Indian Passport Number No. Z7545614, residing at 3839/1, Mota Bamba Kazi na Dhaba, Astodia Chakla, Jamalpur, Ahmedabad-380001, arrived by Indigo Flight No.6E-92 from Jeddah to Ahmedabad and in manifest of Flight No.6E-92 serial No.124, at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific information and passenger profiling one female passenger namely Mrs. Rizwana Ilyas Chhanvniwala, who arrived by Indigo Flight No.6E-92 on 22.03.2024 came from Jeddah at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad is suspected to be carrying smuggled gold either in her baggage or concealed in her clothes/body and on suspicious movement of the passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 22.03.2024 (**RUD-01**) in presence of two independent witnesses for passenger's personal search and examination of her baggage's.

2. The AIU Officers asked about her identity, Mrs. Rizwana Ilyas Chhanvniwala identified herself by Passport No. Z7545614, who travelled by Indigo Flight No. 6E-92 from Jeddah to Ahmedabad and her manifest Serial No.124, after she had crossed the Green Channel at the Ahmedabad International Airport. In the presence of the panchas, the AIU Officers asked Mrs. Rizwana Ilyas Chhanvniwala if she has anything to declare to the Customs, to which she denied the same politely. The officers offered their personal search to the passenger, but the passenger denied and said that she had full trust on them. Now, the officers asked the passenger whether she wanted to be checked in front of an Executive Magistrate or Lady

Superintendent of Customs, in reply to which she gave the consent to be searched in front of the Lady Superintendent of Customs.

2.1 The AIU Officers, in presence of the panchas, observed that Mrs. Rizwana Ilyas Chhanvniwala had carried two trolley bags. The officers, in presence of the panchas carried out scanning of the trolley bags in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

2.2 The AIU Officers, in presence of the panchas, asked Mrs. Rizwana Ilyas Chhanvniwala to walk through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passenger was asked to remove all the metallic objects she was wearing on their body/clothes. Thereafter, the passenger readily removed the metallic substances from her body such as belt, mobile, wallet etc. and kept it on the tray placed on the table and after that officer asked her to pass through the Door Frame Metal Detector (DFMD) machine and while she passing through the DFMD Machine, no beep sound/ alert was generated. Thereafter, the AIU Officers in presence of panchas, asked the passenger whether she has concealed any substance in his body, to which the replied in negative. Then, after thorough interrogation by the Officers, in presence of panchas, the passenger did not confess she has carried any high valued dutiable goods. The Officers under the reasonable belief that the said passenger carried some high valued dutiable goods by way of concealing it in her body parts and on sustained interrogation Mrs. Rizwana Ilyas Chhanvniwala confessed that she is carrying capsules containing semi-solid substance consisting of Gold and Chemical mix concealed inside her rectum. The officers then led the passenger to the wash room located near belt No.1 of arrival hall, terminal 2. After some time, the passenger came out of the washroom with two capsules of semi solid substance consisting of gold and chemical mix each covered with white rubber. The weight of the said capsules is measured which comes to 534.890 grams.

2.3 Thereafter, the AIU Officers called the Government Approved Valuer and informed him that two capsules each covered with white rubber has been recovered from one Passenger Mrs. Rizwana Ilyas

Chhanvniwala, which is required to be confirmed and also to be ascertained its purity and weight. For the same, contacted Shri Soni Kartikey Vasantrai, a Government Approved Valuer, who informed the officers that the testing of the material is possible only at his workshop as gold has to be extracted from semi-solid paste form by melting it and also informed the address of his workshop. As such, the AIU Officers along with the passenger and the panchas visited the Shop No. 301, Golden Signature, Behind Ratnam Complex, Near National Handloom, C.G. Road, Ahmedabad - 380 006, where the officers introduced Shri Soni Kartikey Vasantrai, Government Approved Valuer to the panchas, as well as the passenger. After weighing the said capsules on his weighing scale, Mr. Kartikey Vasantrai Soni provided detailed primary verification report of semi-solid substance consisting of Gold and Chemical mix having Gross Weight of 534.890 Grams. The Officers took the photograph of the same which is as under:-



2.4 Thereafter, the Government approved valuer led the panchas, officers and the passenger to the furnace which is located inside his business premises. The Government approved valuer started the process of converting the semi solid material concealed in the capsule into solid gold after removing the white rubber covering of the capsules. The semi solid substance consisting of Gold and Chemical mix obtained was put into the furnace and upon heating it turned into mixture of gold like material and put it in a furnace. After some time taken out of furnace and poured in a bar shaped plate and after cooling for some time it became yellow coloured solid metal in form of a bar. After completing the procedure, the Government approved valuer confirmed vide Valuation Certificate No. 1582/2023-24 dtd.

22.03.2024 (**RUD -02**) that from the semi-solid substance consisting of Gold and Chemical mix, recovered from Mrs. Rizwana Ilyas Chhanvniwala, one gold bar weighing **486.380** grams having purity 999.0/24 Kt. derived from 534.890 grams of two capsules containing gold and chemical mix wrapped in the white rubber in her Rectum, which is having market value of Rs.**32,82,579/-** (Rupees Thirty-two lakhs Eighty-two thousand five hundred seventy-nine only) and Tariff Value is **Rs.28,35,109/-** (Rupees Twenty Eight lakhs thirty five thousand one hundred nine only)..

The details of the valuation of the said gold bar is tabulated as below:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	534.890	486.380	999.0 24 Kt	32,82,579/-	28,35,109/-

The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate).

2.5 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas the passenger and officers. All were satisfied and agreed with the testing and valuation Certificate dated 22.03.2024 (**RUD-02**) given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the Passenger put their dated signature on the said valuation certificate.

3. The following documents produced by the passenger Mrs. Rizwana Ilyas Chhanvniwala were withdrawn under the Panchanama dtd. 22.03.2024:-

(i) Copy of Passport No. Z7545614 issued at Ahmedabad, on 15.12.2023 valid up to 14.12.2033.

4. Thereafter, the AIU officers asked in the presence of the panchas, to produce the identify proof documents of the passenger and the

passenger produced the identity proof documents which have been verified and confirmed by the AIU officers and found correct.

5. Accordingly, the gold bar having purity 999.0/24 Kt. weighing 486.380 grams, derived from two capsules containing gold and chemical mix wrapped in white rubber in her Rectum, recovered from Mrs. Rizwana Ilyas Chhanvniwala having market value of Rs.32,82,579/- (Rupees Thirty two lakhs Eighty two thousand five hundred seventy nine only) and Tariff Value is Rs. 28,35,109/- (Rupees Twenty Eight lakhs thirty five thousand one hundred nine only), which were attempted to smuggle gold into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962, was seized vide Panchnama dated 22.03.2024, vide Seizure Memo dated 22.03.2024 issued from F. No. VIII/10-380/AIU/B/2023-24 dated 22.03.2024, under the provisions of Section 110(1) & (3) of Customs Act, 1962 and accordingly the same was liable for confiscation as per the provisions of the Customs Act, 1962 read with Rules and Regulation made thereunder.

6. A Statement of Mrs. Rizwana Ilyas Chhanvniwala was recorded under Section 108 of the Customs Act, 1962 on 22.03.2024 (**RUD - 03**), wherein she inter-alia stated that -

- (i) Her name, age and address stated above is true and correct. She is a house wife and studied upto 5th Standard.
- (ii) She is living with her husband. She has one son and one daughter. Her daughter is married.
- (iii) She went to Jeddah on 10th March, 2024 as a tourist and returned on 22.03.2024 approx. 09:15 5hrs. There, she met a person named Shoaib, while having conversation with him, they became familiar to each other. When, she was leaving from Jeddah to Ahmedabad, Shoaib gave her two capsules containing gold paste and concealed inside her rectum and offered to give me Rs. 15,000/- to take these capsules into India.
- (iv) She did not pay anything for the gold because the person whom she met in Jeddah gave her these gold items and directed her to conceal it inside her rectum. Shoaib

promised to give her Rs.15,000/- after reaching to Ahmedabad.

- (v) She states that the gold items of **486.380** grams are found under her possession and belongs to the person whom she met in Jeddah
- (vi) This is the first time when she has indulged in smuggling of gold activity by way of concealing two capsule consisting mixture of gold and chemical concealed in her rectum.
- (vii) The Indigo Flight No. 6E-92 from Jeddah arrived at SVPI Airport, Ahmedabad on 22.03.2024. Thereafter, she was intercepted by the officers of Air Intelligence Unit when she arrived at Arrival Hall of T-2 Terminal of SVPI International Airport when she was about to exit through the green channel. During her baggage search, carried out by the Officers in presence of her and the panchas, Gold in form of two capsules are found inside her rectum as she confessed. Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in presence of herself, AIU officers and the panchas and gold bar of 486.380 grams of 999.0/ 24 Kt purity valued at Rs. 32,82,579/- (market value) and Rs. 28,35,109/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the panchas, AIU officers and she came back to the Airport in government vehicle along with the recovered gold. The said Gold bar weighing 486.380 grams was seized by the officers under Panchnama dated 22.03.2024 under the provision of Customs Act, 1962.
- (viii) She stated that she is very well aware that smuggling of gold without payment of customs duty is an offence. She was aware of the concealed gold, but she did not make any declarations in this regard. The Customs AIU Officers asked her if she had anything dutiable to be declared to Customs, she denied. Thereafter, on suspicion, she was questioned which resulted in the recovery of the 486.380 grams of pure Gold. Thereafter, the AIU Officers on the reasonable belief that the above said Gold was attempted to be smuggled by keeping it in a concealed manner under provisions of the Customs Act, 1962, the same was placed under seizure on 22.03.2024.

7. The above said gold bar with a net weightment of 486.380 grams having purity of 999.0/24 Kt. involving market value of Rs.32,82,579/-

(Rupees Thirty-two lakhs Eighty-two thousand five hundred seventy-nine only) and Tariff Value is Rs.28,35,109/- (Rupees Twenty-Eight lakhs thirty five thousand one hundred nine only) recovered from the said passenger, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealed in capsules form consisting of mixture of gold and chemical covered with white rubber in her rectum, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 486.380 Grams which were attempted to be smuggled by Mrs. Rizwana Ilyas Chhanvniwala is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 486.380 grams which was derived and concealed in capsules each covered with white rubber inside her rectum, were placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 22.03.2024, issued from F. No. VIII/10-380/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 04**).

8. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) *"goods" includes-*

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

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

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

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

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

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

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

IV) "Section 110 – Seizure of goods, documents and things.— (1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"

V) "Section 111 – Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation:-

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

VI) "Section 119 – Confiscation of goods used for concealing smuggled goods—Any goods used for concealing smuggled goods shall also be liable to confiscation."

VII) "Section 112 – Penalty for improper importation of goods, etc.— Any person,-

- (a) *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) *who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111,*
shall be liable to penalty.

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

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

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

III) "Section 11(1) - *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."*

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

Contravention and violation of laws:

8. It therefore appears that:

- (a) The passenger had dealt with and actively indulged herself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 486.380 Grams having purity 999.0/24 Kt., by way of concealed in two capsules consisting mixture of gold and

chemical covered with white rubber in her rectum, involving market value of Rs.32,82,579/- (Rupees Thirty-two lakhs Eighty-two thousand five hundred seventy-nine only) and Tariff Value is Rs.28,35,109/- (Rupees Twenty-Eight lakhs thirty-five thousand one hundred nine only), not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported 486.380 Grams of gold bar of purity 999.0/24 Kt. by the passenger, which was concealed the two capsules consisting mixture of gold and chemical covered with white rubber in her rectum, without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by her, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar by the passenger, Mrs. Rizwana Ilyas Chhanvniwala, which was concealed in two capsules consisting mixture of gold and chemical covered with white rubber in her rectum, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.

(d) Mrs. Rizwana Ilyas Chhanvniwala, by her above-described acts of omission and commission on her part has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.

(e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 486.380 Grams having purity 999.0/24 Kt. and having market value of Rs.32,82,579/- (Rupees Thirty two lakhs Eighty two thousand five hundred seventy nine only) and Tariff Value is Rs.28,35,109/- (Rupees Twenty Eight lakhs thirty five thousand one hundred nine only), which was concealed in two capsules consisting mixture of gold and chemical covered with white rubber in her rectum, totally weighing 486.38 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Mrs. Rizwana Ilyas Chhanvniwala.

9. Now, therefore, **Mrs. Rizwana Ilyas Chhanvniwala**, residing at 3839/1, Mota Bamba Kazi na Dhaba, Astodia Chakla, Jamalpur, Ahmedabad-380001, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2ndFloor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

(i) The One Gold Bar weighing **486.38** Grams having purity 999.0/24 Kt. and having market value of **Rs.32,82,579/-** (Rupees Thirty-two lakhs Eighty-two thousand five hundred seventy-nine only) and Tariff Value is **Rs.28,35,109/-** (Rupees Twenty Eight lakhs thirty five thousand one hundred nine only), which was concealed in her rectum, was placed under seizure under panchnama proceedings dated 22.03.2024 and Seizure Memo Order dated 22.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) The packing material i.e. white rubber in which two capsules were wrapped under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under panchnama dated 22.03.2024 and Seizure memo order dated 22.03.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Mrs. Rizwana Ilyas Chhanvniwala, is further required to state specifically in the written reply as to whether she 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 she does not wish to be heard in person. She should produce at the time of showing cause, all the evidences which she intends to reply upon in defense.

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

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

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

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

Vishal
15/7/24

(Vishal Malani)

Additional Commissioner,
Customs, Ahmedabad.

F. No. VIII/10-145/SVPIA-B/O&A/HQ/2024-25
DIN: 20240771MN000000C351

Date : 15.07.2024

BY SPEED POST:

To,

Mrs. Rizwana Ilyas Chhanvniwala

3839/1, Mota Bamba Kazi na Dhaba,
Astodia Chakla, Jamalpur, Ahmedabad-380001.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to show cause, issued to Mrs. Rizwana Ilyas Chhanvniwala, for attempting to smuggle Gold Bar having net weightment of 587.32 Grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 22.03.224 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No.1582/2023-24 dtd.14.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 22.03.2024 of Mrs. Rizwana Ilyas Chhanvniwala.	Copy enclosed
4.	Seizure memo Order dated 22.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

Panchnama dated 22.03.2024 drawn in the Arrival Hall of Terminal 2 of SVPI

Airport, Ahmedabad

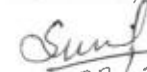
Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Ms. Nidhi Raval E/15, Ratndeeep Complex, 100 Feet Road Satellite, Ahmedabad City, Seema Hall, Ahmedabad-380015	22	Service
2.	Kuldip Gangajaliya B/901, Royal Repose, Bhakti Circle, Nikol, Ahmedabad, Gujarat - 382350	23	Service

We the above named panchas are called by a person today (on 22.03.2024) at around 09:00 hours, who introduces himself as Sunil Kumar, Inspector of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of a passenger, that he and his other colleague are going to conduct on the basis of the specific information provided by Shri Himanshu Garg, Deputy Commissioner, AIU, SVPIA. Further, the AIU officer also introduces other AIU officer namely Shri Himanshu Garg, Deputy Commissioner and Shri Shaikh Zakirhusain M., Shri Ramesh C. and Mrs. Seema Mathur, all Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

Now, the AIU Officer informs us that on specific information, a female passenger namely Mrs. Rizwana Ilyas Chhanvniwala travelling by Flight No. 6E-92 from Jeddah to Ahmedabad at around 09:10 A.M. is suspected to be carrying smuggled gold either in her baggage or concealed in her clothes/body and therefore a thorough search of all the baggages of the passenger as well as her personal search is required to be carried out and we are requested to be present as independent panchas during the entire proceedings. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Accordingly, in the presence of we the panchas, the AIU officers intercept a female passenger, when the said passenger tries to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport

Before me,



22/03/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.


22/3/24

Pancha 2.


22/03/24

27241011
(Mrs. Rizwana Ilyas Chhanvniwala)

22/3/24

(SVPI) Ahmedabad. On being asked about her identity by the AIU officers, the passenger identifies herself as Mrs. Rizwana Ilyas Chhanvniwala and shows her Passport which is an Indian Passport bearing No. Z7545614 and that she had travelled from Jeddah to Ahmedabad on 22.03.2024 and she has arrived by 6E-92 on 22.03.2024 at SVPI Airport Ahmedabad. The AIU officer asks Mrs. Rizwana Ilyas Chhanvniwala, if she has anything to declare, in reply to which she denies. Then, the AIU officer, in presence of we the panchas, informs the passenger that he along with his accompanied officers will be conducting her personal search and detailed examination of her baggage. Here, the AIU officers offer their personal search to the passenger, but the passenger denies saying that she is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether she wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives her consent to be searched in front of the Superintendent of Customs. In reply Mrs. Rizwana Ilyas Chhanvniwala gives her consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from her body/clothes. The passenger removes all the metallic objects such as mobile, belt etc. and keeps in a plastic tray and passes through the DFMD. However no beep sound is heard indicating there is nothing objectionable/metallic substance on her body/clothes. Thereafter, the said passenger, we Panchas and the officers of AIU move to the AIU Office, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers checked the baggage of the passenger however nothing objectionable is found.

Now, AIU officers ask the said passenger again if she is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passenger and on sustained interrogation, the passenger finally confess that she is carrying capsules containing semi-solid substance consisting of Gold and Chemical mix concealed inside her rectum. She is now taken to the washroom of arrival hall, Terminal 2, where she removes Two capsules containing semi solid substance consisting of Gold and Chemical mix from her rectum. The said capsules were covered with White Rubber. Now, the weight of

Before me,

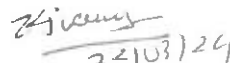

22/03/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.

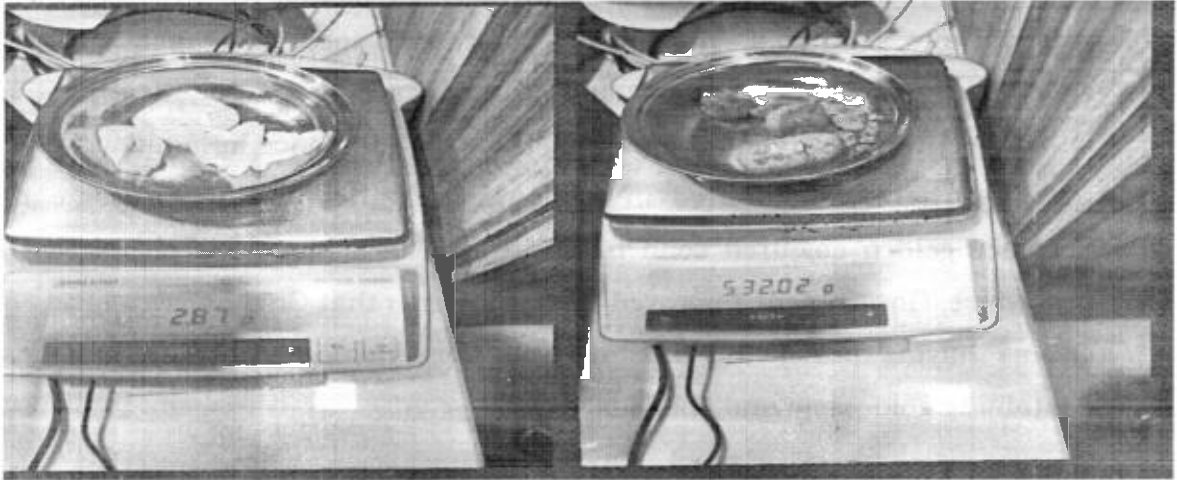

22/3/24

Pancha 2.


22/03/24


(Mrs. Rizwana Ilyas Chhanvniwala)

the said capsules is measured which comes to 534.890 Grams. Now the AIU officer takes the photograph of the said capsule which is as under:



Thereafter, the AIU officer calls the Government Approved Valuer and informs him that White Rubber capsules have been recovered from one passenger and the passenger has informed that it is gold in semi solid/paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid/paste form by melting it and also informs the address of his workshop.

Thereafter, at around 10:00 Hrs of 22.03.2024 we the panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at Shop No. 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said brown colour semi solid substance which was covered in White Rubber material on his weighing scale, Shri Kartikey Vasantrai Soni informs that the said Two capsules derived from semi solid substance consisting of Gold & Chemical mix having Gross weight 534.890 Grams (with Two Capsules covered in White Rubber).

Before me,

Sunil
22/03/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.

Widhi
22/3/24

Pancha 2.

Rizwana
22/03/24

27241011
(Mrs. Rizwana Ilyas Chhanvniwala)

2213122

Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the said semi solid material into solid gold. The brown colour semi solid substance consisting of Gold & Chemical mix is put into the furnace and upon heating the said substance, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that Gold bar weighing 486.380 Grams having purity 999.0 is derived from the 534.890 Grams of capsule containing gold paste and chemical mix.

After testing the said golden coloured metal, the Government Approved Valuer confirms that it is pure gold. Further, he informs that the Market Value of the said recovered gold bar having net weight of 486.380 Grams derived from Semi Solid substance Material Consisting of Gold & Chemical Mix is having market value of Rs. 32,82,579/- (Rupees Thirty two lakhs Eighty two thousand five hundred seventy nine only) and Tariff Value is Rs. 28,35,109/- (Rupees Twenty Eight lakhs thirty five thousand one hundred nine only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate).

The details of the Valuation of the said gold bar is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	534.890	486.380	999.0 24 Kt	32,82,579/-	28,35,109/-
	Total	1	534.890	486.380	999.0 24 Kt	32,82,579/-	28,35,109/-

Then, the AIU officer places the recovered gold bar derived from Semi Solid substance Material Consisting of Gold & chemical mix on a table and took a photograph of it which is as follows:-

Before me,



22/03/2024


(Sunil Kumar)
Inspector (AIU)

Pancha 1.


22/03/24

Pancha 2.


22/03/24


(Mrs. Rizwana Ilyas Chhanvniwala)



Now, as the proceedings of the extraction of gold at the workshop completes, we panchas, AIU officers and the passengers come back to the Airport in government vehicle along with the extracted gold bar at 11:50 hours on 22.03.2024.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Mrs. Rizwana Ilyas Chhanvniwala produces the identity proof documents which are as under:-

- i) Copy of Passport No. Z7545614 issued at Ahmedabad, on 15.12.2023 valid up to 14.12.2033.

Now the AIU Officers show the passenger Mrs. Rizwana Ilyas Chhanvniwala as well as us, the passenger manifest of Flight No. 6E-92, in which name of Mrs. Rizwana Ilyas Chhanvniwalais mentioned at Sr. No. 124. We the panchas as well as the passenger put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform us the panchas as well as the passenger, that the recovered Gold bar of 24Kt. with purity 999.0 weighing 486.380 having market value of Rs. 32,82,579/- (Rupees Thirty two lakhs Eighty two thousand five hundred seventy nine only) and Tariff Value is Rs. 28,35,109/- (Rupees

Before me,

Sunil Kumar
22/03/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.

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22/3/24

Pancha 2.

Rizwana
22/03/24

27891011
(Mrs. Rizwana Ilyas Chhanvniwala)

22/3/24

Twenty Eight lakhs thirty five thousand one hundred nine only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate) recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Mrs. Rizwana Ilyas Chhanvniwala and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

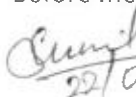
The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bar of 999.0 purity weighing 486.380 grams recovered from Mrs. Rizwana Ilyas Chhanvniwalain one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, ties it with White thread and seals it with the Customs lac seal.

We, the above mentioned two panchas, the AIU officers as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger.

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

Nothing else is seized or taken over from the passenger – Mrs. Rizwana Ilyas Chhanvniwala 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 passengers are hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find 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

Before me,

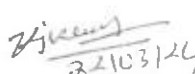

22/03/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.


22/3/24

Pancha 2.

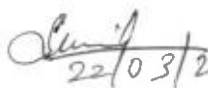

22/03/24

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(Mrs. Rizwana Ilyas Chhanvniwala)


correctness. The Panchanama concluded in a peaceful manner at 13:00 hrs on 22.03.2024.

Before me,

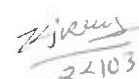

22/03/2024

(Sunil Kumar)
Inspector (AIU)

Pancha 1.


22/3/24

Pancha 2.


22/03/24

21941011
(Mrs. Rizwana Ilyas Chhanvniwala)

2213122

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED RIZWANA ILYAS CHHANVNIWALA AT SVPI AIRPORT, AHMEDABAD ON 22/03/2024.

Certificate No: **1582/2023-24**

Dated: 22/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **486.380** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **534.890** Grams (Two Capsules Covered with White Rubber). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68480** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **58290.00** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	486.380	999.0 24Kt	3282579	2835109
	Total	1	486.380		3282579	2835109

Place: Ahmedabad

Date: 22/03/2024



K. Soni
22/03/24
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1581/2023-24 Dated:22.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Rizwana Ilyas Chhanvniwala

P. Chheda
22/3/24

Pak 27 841011
22/3/24

P. Chheda
22/03/2024



ANNEXURE 'A'

Dated: 22/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Rizwana Ilyas Chhanvniwala** Passport No. **Z7545614**, residing at, 3839/1, Mota Bamba, Kazi Na Dhaba, Astodia Chakla, Jamalpur, Ahmedabad, Gujarat, India travelling by Indigo Flight No: 6E 92 Arrived on: 22/03/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Two Capsules Covered with White Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **534.890** Grams. from his possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 22/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 22/03/2024.



K. Vasantrai
22/03/24

(SONI KARTIKEY VASANTRAI)

P₁ - *Widh*
22/3/24

P₂ - *Zj...*
22/03/2024

Pax 27241011
22/3/24

ANNEXURE 'A'

Dated: 22/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Rizwana Ilyas Chhanvniwala** Passport No. **Z7545614**, residing at, 3839/1, Mota Bamba, Kazi Na Dhaba, Astodia Chakla, Jamalpur, Ahmedabad, Gujarat, India travelling by Indigo Flight No: 6E 92 Arrived on: 22/03/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Two Capsules Covered with White Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **534.890** Grams. from his possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 22/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 22/03/2024.



K. Vasantrai
22/03/24
(SONI KARTIKEY VASANTRAI)

P. N. N. N.
22/3/24

Pax 21741011
22/3/22

2. 21741011
22/03/24

Statement of Mrs. Rizwana Ilyas Chhanvniwala, (Mobile No. +91 7984054708), D/o Sabir Hajimohamed Surti aged 44 years (DOB 15.09.1979), holding an Indian Passport Number No. Z7545614, residing at 3839/1, Mota Bamba Kazi na Dhaba, Astodia Chakla, Jamalpur, Ahmedabad-380001 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 15.02.2024.

.....

I, Mrs. Rizwana Ilyas Chhanvniwala, (Mobile No. +917984054708), D/o Sabir Hajimohamed Surti aged 44 years (DOB 15.09.1979), holding an Indian Passport Number No. Z7545614, residing at 3839/1, Mota Bamba Kazi na Dhaba, Astodia Chakla, Jamalpur, Ahmedabad-380001, present myself before you today on 22.03.2024 in response to the summons dated 22.03.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

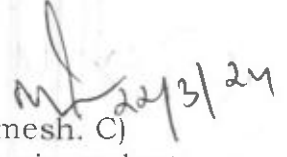
Ans: - My name, age and address stated above is true and correct. I am a House Wife. I have studied up to 5th standard.

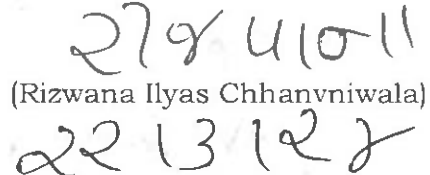
Q-2. : - Please give the details of your family residing with you and their profession?

Ans: I am living with my Husband. I have a son and a daughter. My daughter is married.

Q.3 :- Please explain regarding your overseas travels ?

Before me,


(Ramesh. C)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


(Rizwana Ilyas Chhanvniwala)

Ans: I went to Jeddah 10th March, 2024 as a tourist and returned on 22.03.2024 approx 09:15 hrs. There, I met a person named Shoaib, while having conversation with him, we became familiar to each other. When, I was leaving from Jeddah to Ahmedabad, Shoaib gave me two capsules containing gold paste and concealed inside my rectum and offered to give me Rs. 15,000/- to take these capsules into India.

Q.4: How much money did you pay for purchase of Gold?

Ans: I did not pay anything for the gold because the person whom I met in Jeddah gave me these gold items and directed me to conceal it inside my rectum.

Q.5: Have you been paid any amount for bringing this baggage to Ahmedabad?

Ans: Mr. Shoaib promised to give me Rs. 15,000/- Indian Rupees in cash after reaching at Ahmedabad.

Q.6: Please state whether the gold items **486.380** grams brought by you and seized under Panchnama dated 22.03.2024 are belonging to you or someone else?

Ans: I state that the gold items of **486.380** grams are found under my possession and belongs to the person whom I met in Jeddah.

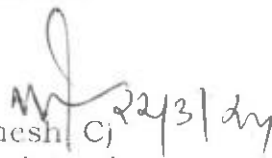
Q. 7:- Whether you were engaged in any smuggling activity in the past?

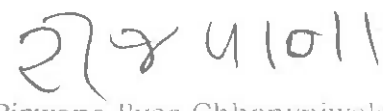
Ans:- I state that I have never indulged in any smuggling activity in the past. This is the first time I have brought Gold into India concealing the same inside my rectum.

Q. 8:- Please narrate the events on 22.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- The Indigo Flight No. 6E-92 from Jeddah arrived at SVPI Airport, Ahmedabad on 22.03.2024. Thereafter, I was intercepted by the officers of Air Intelligence Unit when I arrived at Arrival Hall of T-2 Terminal of

Before me,


(Ramesh C)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


(Rizwana Ilyas Chhanniwala)
2213122

SVPI International Airport when I was about to exit through the green channel. During my baggage search, carried out by the Officers in presence of me and the panchas, Gold in form of two capsules are found inside my rectum as I confessed. Thereafter the gold items were converted into gold bar by melting it at the premises of the Govt. approved valuer in presence of myself, AIU officers and the panchas and gold bar of 486.380 grams of 999.0/ 24 Kt purity valued at Rs. 32,82,579/- (market value) and Rs. 28,35,109/- (tariff value) was recovered. After the completion of aforementioned proceedings at the workshop of the Govt. approved valuer, the panchas, AIU officers and I came back to the Airport in government vehicle along with the recovered gold. The said Gold bar weighing 486.380 grams was seized by the officers under Panchnama dated 22.03.2024 under the provision of Customs Act, 1962.

I state that I have been present during the entire course of the Panchnama dated 22.03.2024 and I confirm the events narrated in the said panchnama drawn at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Q.9: Please peruse copy of Panchnama dated 22.03.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

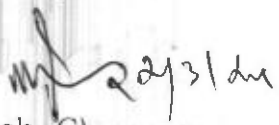
Ans: Today, I have been shown the copy of Panchnama dated 22.03.2024. I was present throughout the Panchnama proceedings and what is stated in the Panchnama dated 22.03.2024 is true and correct. In token of the same, I put my dated signature on the last page of it.

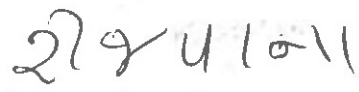
Q.10: Who have booked your flight ticket?

Ans. I state that my tickets were booked by Mr. Shoaib.

Q.11: Where did you stay at Jeddah?

Before me,


(Ramesh. C)
Superintendent,
AIU, Customs, SVPIA, Ahmedabad


(Rizwana Ilyas Chhanvniwala)
22/3/22

Ans. I have no idea about the place where I stayed in Jeddah as all the arrangements were made by Shoaib.

Q.12:- Do you have anything further to state?

Ans:- No.

I have been read and explained this statement in the vernacular language. I have given my above statement voluntarily and willingly without any threat, coercion or duress and no religious sentiments are hurt. In token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same is as per my say and I further state that I have shown and explained the panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

Before me,


(Ramesh C)

Superintendent,
AIU, Customs, SVPIA, Ahmedabad

27/8/10/11

(Rizwana Ilyas Chhanvniwala)

22/3/22



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

F. No. VIII/10-380/AIU/B/2023-24

Date: 22.03.2024

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 1 Gold Bar net weighing 486.380 Grams having purity of 999.0/24KT, having market value of Rs. 32,82,579/- (Rupees Thirty two lakhs Eighty two thousand five hundred seventy nine only) and Tariff Value is Rs. 28,35,109/- (Rupees Twenty Eight lakhs thirty five thousand one hundred nine only) smuggled by Mrs. Rizwana Ilyas Chhanvniwala 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 Mrs. Rizwana Ilyas Chhanvniwala in the form of gold and chemical mix substance covered with white rubber weighing 534.890 grams. Further, 486.380 grams of 1 gold bar having purity 999.0/24KT derived/recovered from the passenger which was brought by the passenger by way of concealment of gold and chemical mix substance in her rectum as recorded during the course of Panchnama dated 22.03.2024 drawn at SVPI Airport, Ahmedabad.


2. The gold which was recovered from Mrs. Rizwana Ilyas Chhanvniwala is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar (processed as per panchnama)	1	486.380	999.00, 24 Kt.	32,82,579/-	28,35,109/-
	Total	1	486.380		32,82,579/-	28,35,109/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the 1 gold bar, weighing 486.380 grams which was concealed in the rectum in the form of gold and chemical mix substance along with white rubber used to wrap the four capsules, under seizure on the reasonable belief that the same was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 22.03.2024

Place: SVPI Airport, Ahmedabad


22-03-2024
Z. M. Shaukat
(R. M. Shaukat)
Superintendent
AIUSVPI
Airport, Ahmedabad