



प्रधान आयुक्त का कार्यालय, सीमाशुल्क,अहमदाबाद

" सीमा शुल्क भवन ,"पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

दूरभाष : (079) 2754 4630 फैंक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Shri Rohit Mahanand Shinde, (D.O.B: 24.04.1999) (hereinafter referred to as the said "passenger/ Noticee"), residential address as per passport is Wanyacha Mala, Biranwadi, Sangli, Maharashtra- 416312, holding Indian Passport No. W 9326920, arrived by Emirates Airways Flight No. EK 538 from Dubai to Ahmedabad on 02.11.2023 (Seat No: 05 E) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 02.11.2023 (**RUD – 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a brown colored trolley bag and a black colored shoulder bag.

2. The officers asked the passenger whether he was anything dutiable or restricted items declarable before to the Customs authorities, to which the said passenger replied in negative. The officers informed the passenger that he would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of two independent witnesses gave his consent to be searched in presence of the Superintendent of Customs. The

passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he was wearing on his body/ clothes. Thereafter the passenger, removed the metallic substances from his body such as mobile, purse etc., and kept it in a tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating there was nothing objectionable/ metallic substance on his body/ clothes. Further, the officers scanned a brown colored trolley bag and a black colored shoulder bag of the passenger in X-ray baggage scanning machine (BSM) installed near the green channel counter at terminal-2 of SVPI, Ahmedabad, but nothing objectionable/ metallic substance was found. Thereafter, the officers of AIU, the said passenger and the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. During frisking, the passenger Shri Rohit Mahanand Shinde was examined thoroughly by the AIU officer. The AIU officers asked the said passenger to change all his clothes. During examination of his clothes, the officers in presence of Panchas found that brown coloured underwear worn by the passenger was unusually heavy. On further examination, it was found that the said underwear has two layers stitched on the inner side. The officer in presence of the panchas and the passenger cut opens the stitched layer wherein a pouch covered with white plastic adhesive tape was found. On being asked, the passenger Shri Rohit Mahanand Shinde told the officer that the said pouch contains yellow paste like material which is semi solid paste of gold and chemical mix.

2.1 Thereafter, the AIU officer called the Government Approved Valuer and informed him that a yellow coloured paste like substance has been detected from a passenger and the passengers admits that it is gold with chemical mix 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 informed the AIU 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 informed the address of his workshop. Accordingly, the officers,

the panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad - 380006. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said pouch contains gold and chemical mix on his weighing scale and informed that it was weighing 673.01 grams. The photograph of the same is as under:

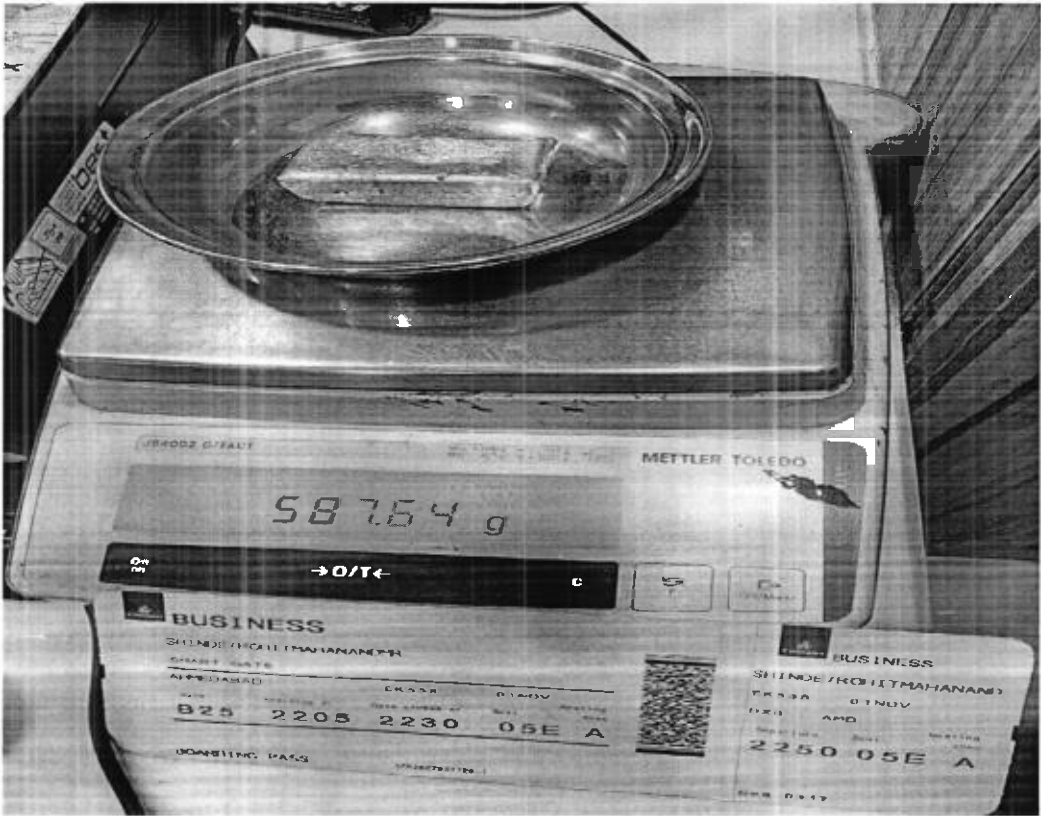


2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said semi solid paste into solid gold. After completion of the procedure, the Government Approved Valuer informed that 1 Gold bar weighing **587.640** grams having purity 999.0/24 Kt. is derived from the 673.01 grams of semi solid gold paste. After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 824/2023-24 dated 02.11.2023 (**RUD - 02**) certified that the extracted gold bar is having purity 999.0/24kt and Tariff Value of **Rs.31,81,518/-** (Rupees Thirty-One Lakh Eighty-One Thousand Five Hundred Eighteen only) and market value of **Rs.37,02,132/-** (Rupees Thirty-Seven Lakhs Two Thousand One Hundred Thirty-Two Only only). The value of the gold

bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate). The details of item recovered from the passenger are as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)
1.	Gold Bar	1	587.640	999.0/24 Kt	37,02,132/-

The photograph of the extracted gold bar is as follows:-



2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 824/2023-24 dated 02.11.2023 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger, Shri Rohit Mahanand Shinde were withdrawn under the Panchnama dated 02.11.2023.

Sr. No.	Passenger Name	Passport No.	Issued at	Validity
1.	Shri Rohit Mahanand Shinde	W 9326920	Pune	22.05.2033

4. Accordingly, gold bar having purity 999.0/24 Kt. weighing 587.640 grams, derived from Semi solid gold paste comprising of gold and chemical recovered from Shri Rohit Mahanand Shinde was seized vide Panchnama dated 02.11.2023, under the provisions of the Customs Act 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Rohit Mahanand Shinde was recorded on 02.11.2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he inter alia stated that -

- (i) he is a school bus driver in Tajgaon, Maharashtra and lives with his wife at Wanyacha Mala, Biranwadi, Sangli, Maharashtra-416312.
- (ii) he went to Dubai on 28.10.2023 and returned back on 02.11.2023 by Emirates Airways Flight No. EK 538 from Dubai to Ahmedabad; that he had never indulged in any smuggling activity in the past and this was first time he had carried gold;
- (iii) In Dubai, he purchased the under wear and gave the shopkeeper in Dubai, who concealed the gold paste between the layers made in the underwear by the goldsmith;
- (iv) he had been present during the entire course of the Panchnama dated 02.11.2023 and he confirmed the events narrated in the said panchnama drawn on 02.11.2023 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold without payment of Customs duty is an offence; he was aware of the gold concealed between two layers of underwear in the form of semi solid paste but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty. He confirmed the recovery of Gold totally weighing 587.640 grams having purity 999.0/24 KT valued at Rs.31,81,518/- (Tariff value) and Market value of Rs.37,02,132/- from him under the Panchnama dated 02.11.2023; he had opted for green channel to attempt to smuggle the gold hidden between two layer of underwear in the form of semi solid paste without paying Customs duty.

6. The above said gold bar weighing 587.640 grams, valued at Rs.31,81,518/- (Tariff value) and Rs.37,02,132/- (Market value),

recovered from Shri Rohit Mahanand Shinde, is attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same inside stitched on the inner side of underwear in the form of semi solid paste, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 587.640 grams is attempted to be smuggled by Shri Rohit Mahanand Shinde, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 587.640 grams derived from semi solid gold paste weighing 673.01 grams along with its packing material viz. underwear used to conceal the semi solid gold paste, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 02.11.2023 (**RUD - 04**).

7. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

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

(22) *"goods" includes-*

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

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

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

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

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

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

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

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

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

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

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

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

VII) "SECTION 119- Confiscation of goods used for concealing smuggled goods – *Any goods used for concealing smuggled goods shall also be liable to confiscation.*

Explanation. – *In this section, "goods" does not include a conveyance used as a means of transport.*

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

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

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

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

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

Contravention and violation of law:

8. It therefore appears that:

- (a) The passenger Shri Rohit Mahanand Shinde had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing **587.640** grams having purity 999.0/24 Kt. derived from semi solid gold paste weighing 673.01 grams and having Tariff value of **Rs.31,81,518/-** (Rupees Thirty-One Lakh Eighty-One Thousand Five Hundred Eighteen only) and Market value of **Rs.37,02,132/-** (Rupees Thirty-Seven Lakhs Two Thousand One Hundred Thirty-Two Only only). The said semi solid gold paste were concealed between two layers of underwear stitched on the inner side by the passenger and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and

prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 587.640 grams of purity 999.0/24 Kt. by Shri Rohit Mahanand Shinde by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Shri Rohit Mahanand Shinde found concealed on the inner side of underwear worn by the passenger in the form of semi solid gold paste, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) Shri Rohit Mahanand Shinde by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act 1962, the burden of proving that the gold bar weighing 587.640 grams of purity 999.0/24 Kt. and having Tariff value of Rs.31,81,518/-

(Rupees Thirty One Lakh Eighty One Thousand Five Hundred Eighteen only) and Market value of Rs.37,02,132/- (Rupees Thirty Seven Lakhs Two Thousand One Hundred Thirty Two Only), derived from semi solid gold paste weighing 673.01 grams concealed between two layers of underwear worn by the passenger without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Rohit Mahanand Shinde.

9. Now, therefore, **Shri Rohit Mahanand Shinde**, residing at Wanyacha Mala, Biranwadi, Sangli, Maharashtra- 416312, holding Indian Passport No. W 9326920, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **587.640** grams of purity 999.0/24 Kt. and having Tariff value of **Rs.31,81,518/-** (Rupees Thirty One Lakh Eighty One Thousand Five Hundred Eighteen only) and Market value of **Rs.37,02,132/-** (Rupees Thirty Seven Lakhs Two Thousand One Hundred Thirty Two Only), derived from semi solid gold paste weighing 673.01 grams concealed between two layers of underwear worn by the passenger and placed under seizure under panchnama proceedings dated 02.11.2023 and Seizure Memo Order dated 02.11.2023, 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 Underwear used for concealment of the said gold bar in the form of semi solid gold paste concealed between two layers of underwear, seized under panchnama dated 02.11.2023 and Seizure memo order dated 02.11.2023, 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. Shri Rohit Mahanand Shinde is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

11. Shri Rohit Mahanand Shinde 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 Malani)
Additional Commissioner
Customs, Ahmedabad

F. No.: VIII/10-184/SVPIA-C/O&A/HQ/2023-24
DIN: 20240271MN000038483B

Date :05.02.2024

BY SPEED POST:

To,

Shri Rohit Mahanand Shinde,
Wanyacha Mala, Biranwadi,
Sangli, Maharashtra- 416312.

Copy to:

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

Annexure 'A'

List of documents relied upon in the notice to Show cause Notice issued to Shri Rohit Mahanand Shinde.

Sr. No.	Document	Remarks
1	Panchnama drawn on 02.11.2023 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 824/2023-24 dated 02.11.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 02.11.2023 of Shri Rohit Mahanand Shinde	Copy enclosed

**Panchanama dated 02.11.2023 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Shri Vijaysinh G Vihol, AEP No. AMD 2301087834	40 Yrs	Service
2.	Shri Udesinh P Parmar, AEP No. AMD 2301065100	39 Yrs	Service

On being called upon by a person, who introduces himself as Shri Sunil Kumar, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 02.35 AM of 02.11.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Sunil Kumar introduces us to other officer namely Smt. Vidyutama Varma, Shri Jai Prakash Agrawal and Shri Rajesh Kumar, all Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of passenger profiling, Shri Sunil Kumar requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

2. The AIU officers around 03.15 AM on 02.11.2023 in presence of we the panchas intercept one passenger along with his checked-in baggage when the said passenger try to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passenger identifies himself as Shri Rohit Shinde holding Indian Passport bearing No. W 9326920 & DOB: 24.04.1999. The AIU Officers inform we the panchas that the said passenger has arrived by Emirates Airways Flight No. EK 538 from Dubai to Ahmedabad on 02.11.2023. The AIU officers inform us that the said passenger has opted for green channel but on suspicious movement of the passenger, thorough checking of him and examination of the baggage is required. We the aforesaid panchas give our consent to remain present as independent witnesses in the said proceedings.

3. The officers and we the panchas observe that the passenger Shri Rohit Shinde is carrying checked in baggage i.e. a brown coloured trolley bag and black color shoulder bag. The AIU officer asks him if he has anything to declare to the Customs, in reply to which he denies. The AIU officer informs the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggages. The AIU officers scan the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad but nothing objectionable is found.

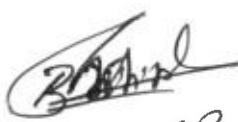
Before me,


02/11/2023

(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

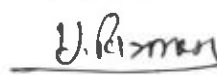
Pancha 1. V.V.G

2/11/2023


2-11-23

(Shri Rohit Shinde)
Passenger

Pancha 2.


2-11-23

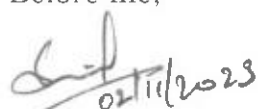
The AIU officers offer their personal search to the passenger, but the passenger deny saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. Further, the passenger readily remove all the metallic objects such as mobile, wallet, etc. and kept in a plastic tray and passed through the DFMD machine. However, no beep sound is heard indicating there is nothing objectionable/dutiable on his body/clothes.


Thereafter, the officers of AIU, the said passenger and we the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. During frisking, the passenger Shri Rohit Shinde is examined thoroughly by the AIU officer. The AIU officers ask the said passenger to change all his clothes. During examination of his clothes, the officers in our presence find that brown coloured underwear worn by the passenger is unusually heavy. On further examination it is found that the said underwear has two layers stitched on the inner side. The officer in presence of we the panchas and the passenger cut opens the stitched layer wherein a pouch covered with white plastic adhesive tape is found. On being asked, the passenger Shri Rohit Shinde tells the officer that the said pouch contains yellow paste like material which is semi solid paste of gold and chemical mix.

4. Thereafter, the Customs officer calls the Government Approved Valuer at around 05.30 AM on 02.11.2023 and informs him that a yellow paste like material has been detected from a passenger from his underwear and the passenger has informed that the said yellow paste is semi solid paste of gold and chemical mix and hence, he needs to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid paste form by melting it and also informs the address of his workshop and requests to come around 07.30 AM.


5. Thereafter, at around 07.30 AM on 02.11.2023, we the panchas along with the passenger and the AIU officer leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer. On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. Here, the Government approved valuer weighs the said pouch, covered with white adhesive tape, recovered from the underwear of Shri Rohit Shinde and informs that the gross weight of the said pouch is 673.010 gms.

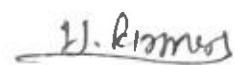
Before me,


02/11/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 1. 
2/11/2023

Pancha 2,


2-11-23
(Shri Rohit Shinde)
Passenger


2-11-23

Photograph of the same is as under :



6. Thereafter, he leads us to the furnace, inside his workshop, where he starts the process of converting the said semi solid paste into solid gold by putting it into the furnace and upon heating, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No. 824/2023-24 dated 02.11.2023 confirms that it is pure gold. After completion of the procedure, Government Approved Valuer informs that 1 Gold bar totally weighing 587.640 Grams having purity 999.0/24kt is derived from 673.010 grams semi solid paste recovered from the passenger.

7. Further, he informs that the recovered gold bar from Shri Rohit Shinde is having net weight of 587.640 Grams, purity 999.0/24kt , tariff value of Rs. 31,81,518/- (Rupees Thirty One Lakhs Eighty One Thousand Five Hundred Eighteen Only) and Market value of Rs. 37,02,132/- (Rupees Thirty Seven Lakhs Two Thousand One Hundred Thirty Two

Before me,

Sunil Kumar
02/11/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad

Shri Rohit Shinde
2-11-23
(Shri Rohit Shinde)
Passenger

Pancha 1. *V.V.G*
2/11/2023

Pancha 2.
H. K. K. K.
2-11-23

Only). The value of the gold bar has been calculated as per the Notification No. 79/2023-Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023-Customs (N.T.) dated 19.10.2023 (exchange rate).

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



9. After the proceedings of the extraction of gold at the workshop, we panchas, Customs officer and the passenger come back to the Airport in a government vehicle along with the extracted gold bar on 02.11.2023.

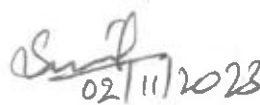
10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Rohit Shinde S/o Shri Mahanand Shinde, DOB: 24.04.1999 and address as per passport is Wanyacha Mala, Biranwadi, Sangli, Maharashtra- 416312.


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

- i) Copy of Passport No. W 9326920 issued at Pune on 23.05.2023 valid up to 22.05.2033.
- ii) Boarding pass of Emirates Airways Flight No. EK 538, Seat No. 05E from Dubai to Ahmedabad dated 02.11.2023.

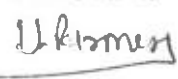
12. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same. Now, the AIU Officers informs we the panchas as well as the passenger Shri Rohit Shinde that the recovered Gold bar weighing 587.640 Grams,

Before me,


02/11/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad


2-11-23
(Shri Rohit Shinde)
Passenger

Pancha 1. V.V.6
2/11/2023

Pancha 2.

2-11-23

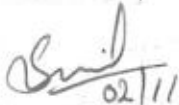
having Tariff value of Rs. 31,81,518/- and Market value of Rs. 37,02,132/-. The said gold bar derived from the semi solid paste recovered from the brown colored underwear worn by the said passenger, is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold bar is being attempted to be smuggled by the passenger is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.


13. The officer, then, in presence of we the panchas and in the presence of the said passenger Shri Rohit Shinde, places the said gold bar of 999.0/24kt purity weighing 587.640 grams belonging to Shri Rohit Shinde in one transparent plastic box along with his brown coloured underwear and white coloured adhesive tapes and the same are sealed with the Customs lac seal. We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box and as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing gold bar and packing material is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5271 dated 02.11.2023.

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

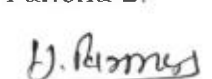
15. Nothing else is seized or taken over from the passenger Shri Rohit Shinde, except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger is hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of truth and correctness. The Panchnama concluded in a peaceful manner at approx. 12.15 PM on 02.11.2023.

Before me,


02/11/2023
(Sunil Kumar)
Inspector (AIU)
SVPI Airport, Ahmedabad


2-11-23
(Shri Rohit Shinde)
Passenger

Pancha 1. V.V. G
2/11/2023

Pancha 2.

2-11-23

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED FROM ROHIT MAHANAND SHINDE AT SVPI AIRPORT, AHMEDABAD ON 02/11/2023.

Certificate No: 824/2023-24

Dated: 02/11/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **587.640** Grams derived from semi solid substance consisting of Gold & Chemical mix having Gross weight is **673.010** (with One Pouch Covered with White Tape) I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 79/2023- Customs (N.T.) dated 31.10.2023 (gold) and Notification No. 76/2023- Customs (N.T.) dated 19.10.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **63000** 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 @ **54140.60** 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	587.640	999.0 24Kt	3702132	3181518
	Total	1	587.640		3702132	3181518

Place: Ahmedabad

Date: 02/11/2023



K. Vasantrai V. Soni
02/11/23
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:824-2023-24 Dated:02.11.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Rohit Mahanand Shinde

P₁ V.V.G
2/11/2023

P₂ U. Perumal
2-11-23

Pax *[Signature]*
2-11-23

ANNEXURE 'A'

Dated: 02/11/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Rohit Mahanand Shinde** Passport No. **W9326920**, residing at, Wanyacha Mala, Biranwadi, Sangli, Maharashtra, India, travelling by Emirates, Flight No: EK 538 Arrived on: 02/11/2023 from Dubai to Ahmedabad, Customs Official Found Suspicious One Pouch Covered with White Tape containing some paste material from his possession having Weight **673.010 Grams**

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

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 02/11/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 02/11/2023.



K. J. Vasantrai, V. Soni
02/11/23
(SONI KARTIKEY VASANTRAI)

P₁ V.V.G
21/11/23

P₂ U. Ramani
2-11-23

Pax *[Signature]*
2-11-23

Statement of Shri Rohit Shinde S/o Shri Mahanand Shinde, DOB: 24.04.1999, residing at Wanyacha Mala, Biranwadi, Sangli, Maharashtra-416312, recorded under Section 108 of the Customs Act, 1962 on 02.11.2023.

I, Shri Rohit Shinde S/o Shri Mahanand Shinde, DOB: 24.04.1999, residing at Wanyacha Mala, Biranwadi, Sangli, Maharashtra- 416312, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 02.11.2023 in response to the summons dated 02.11.2023 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I work as a school bus driver in Tajgaon, Maharashtra. I have passed 12th class and can read, write and understand Hindi and English languages very well.

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

Ans- I live with my wife at Biranwadi, Sangli, Maharashtra.

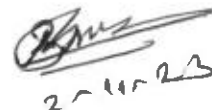
Q.3 What is your monthly income?

Ans- My monthly income is Rs. 15,000/- approx.

Before me


02/11/2023

(Vidyutama Varma)
Superintendent (AIU)
Customs, Ahmedabad


24/11/23

(Rohit Shinde)
Pax

Q.4 Please explain regarding your overseas travel?

Ans- I travelled to Dubai on 28.10.2023 and I came back on 02.11.2023 by Emirates Airways Flight No. EK 538 from Dubai to Ahmedabad. I arranged my air tickets from my savings. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold.

Q.5 Please peruse Panchnama dated 02.11.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dated 02.11.2023 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my signature on last page of the panchnama.

Q.6 Who has purchased the Gold concealed in the underwear worn by you wherein Gold paste was concealed in the stitched layers of the said underwear, which was recovered during the Panchnama proceeding on 02.11.2023 at SVPI Airport, Ahmedabad?

Ans - When I was in Dubai, one shopkeeper there suggested me to buy gold from Dubai and sell it in India. As the gold price is cheaper in Dubai so he suggested me to sell the same in India at higher rates to earn good profit. He also suggested me to convert the gold into semi solid paste with chemical mix to prevent Customs checking. He gave me an underwear wherein gold paste was concealed in a pouch in the inner stitched layers of it. I borrowed some money from my brother residing at Dubai to purchase the said gold.

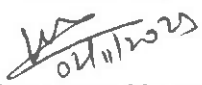
Q.7 Whether you were engaged in any smuggling activity in the past?

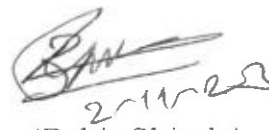
Ans- I state that I have never indulged in any smuggling activity in the past. This is first time I have brought Gold.

Q.8:- Please narrate the events on 02.11.2023 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad on 02.11.2023, I was intercepted by the Customs Officers when I tried to exit through the green channel with my check-in baggage and hand baggage. During the examination of my clothes/body by the Customs Officers in the presence of two independent panchas,

Before me


(Vidyutama Varma)
Superintendent (AIU)


(Rohit Shinde)
Pax

the officers found that the brown coloured underwear worn by me was unusually heavy. On further examination it was found that the said underwear had two layers stitched on the inner side. The officer then cut open the stitched layer wherein a pouch covered with white adhesive tapes is found in which yellow semi solid paste like material was found of the said underwear worn by me. Thereafter, I admitted that the yellow paste like material was gold in paste form. The gold bar derived from the said gold paste had weight of 587.640 grams, tariff value of Rs. 31,81,518/- and Market value of Rs. 37,02,132/-, was recovered from me, which was hidden by me in the form of Gold Plate covered/concealed in the stitched layer made in my underwear. The said gold bar was seized by the officers under Panchnama dated 02.11.2023 under the provision of Customs Act, 1962. I state that I was present during the entire course of the Panchnama and I confirm the events narrated in the said panchnama drawn on 01.10.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the last page of the said Panchnama.

Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the concealed gold in the form of paste in the pouch hidden in my underwear, but I did not make any declarations in this regard to evade the Customs duty. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me



(Vidhutama Varma)
Superintendent (AIU)
Customs, Ahmedabad



(Rohit Shinde)
Pax