



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

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

SHOW CAUSE NOTICE

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

Shri Divyesh Ghanshyambhai Narigara, (hereinafter referred to as “the said passenger/ Noticee”), residing at Shobhavadla Lashkar, Via Bhesan, Taluka:- Visavadar, Junagadh, Pin: 362020, Gujarat, holding an Indian Passport No. U3763913 arrived from Bangkok to Ahmedabad by (Seat No:50 K) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of input from DRI, AZU, Ahmedabad and passenger profiling, one passenger Shri Divyesh Ghanshyambhai Narigara, who arrived by Thai Airways Flight No. TG 343 on 09.12.2023 from Bangkok to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad, was intercepted by the joint team of officers of DRI, AZU, Ahmedabad and Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 10.12.2023 (**RUD-01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggages.

2. The officers of DRI, AZU, Ahmedabad and officers of Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad identified Shri Divyesh Ghanshyambhai Narigara by his passport No. U3763913 and his boarding pass bearing Seat No. 50 K, in the Airplane TG 343 of Thai Airways on 09.12.2023. In presence of the panchas, the officers guided the passenger from the airplane to Immigration for immigration related formalities and thereafter to the Red Channel in the Arrival Hall of terminal T-2 of the SVPI Airport. In presence of the panchas, the officers asked Shri Divyesh Ghanshyambhai Narigara at the Customs Counter of the Red Channel, if he has anything to declare to the Customs, to which he denied. The officers offered their personal search to the passenger but the passenger politely denied and submitted that

he is having full trust on the officers. The officers asked the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which he consented to be searched in front of the Superintendent of Customs. The Officers in presence of the panchas, observed that Shri Divyesh Ghanshyambhai Narigara carried one hand bag and a trolley bag and the officers, in presence of the panchas carried out scanning of the hand bag and trolley bag in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

2.1. Thereafter, the AIU officers in presence of the panchas asked Shri Divyesh Ghanshyambhai Narigara 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 he wore on his body/ clothes. Thereafter, the passenger readily removed the metallic substances from his body such as belt, mobile, wallet etc. and kept it on the tray placed on the table and after that officer asked him to pass through the Door Frame Metal Detector (DFMD) machine and accordingly he passed through the DFMD Machine, but no beep sound/ alert was generated/heard.

2.2. The Officers, in presence of the panchas, asked the passenger whether he has concealed any substance in his body, to which he replied in negative. After thorough interrogation by the officers, in presence of the panchas, Shri Divyesh Ghanshyambhai Narigara confessed that he was carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix and hided inside his underwear.

2.3. In presence of the panchas the officers, then asked the passenger to hand over the said undeclared gold substance consisting of gold & chemical mix. Thereafter, the passenger opened his trouser and removed the strip containing gold and chemical mix covered with white and black tape from his underwear and handed over to the officers. The officers then informed the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer

so as to confirm the contents of Gold in the strip containing gold and chemical mix recovered from the passenger concealed in his underwear. Accordingly, the officers telephonically contacted Shri Soni Kartikey Vasantrai and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer 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.

2.4. Thereafter, the Officers along with the passenger and the panchas left the Airport premises in a government vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the above referred premises, the officers introduced the panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. Mr. Soni Kartikey Vasantrai, Government Approved Valuer asked the officers in presence of panchas that he would do the examination of the strip. First, he started the detailed examination of the strip recovered from Shri Divyesh Ghanshyambhai Narigara and after weighing the said strip on his weighing scale, Mr. Kartikey Vasantrai Soni provided detailed primary verification report of semi solid substance and informed that the strip covered with white and black tape contained semi solid substance consisting of Gold & chemical mix having Gross weight 1639.200 grams.

2.5 The Officers took the photograph of the weightment of gold as under:



2.6. Thereafter, the Government approved valuer led the officers, panchas and the passenger to the furnace, which is located inside his business premises. Then, Mr. Kartikey Vasantrai Soni started the process of converting the semi solid material concealed in the strip into solid gold. The white and black covering of the strip was removed and semi solid substance consisting of Gold and Chemical mix was obtained which was put into the furnace and upon heating the semi solid substance, it turned into mixture of gold like material weighing **1407.300 grams**.

2.7. The Officers took the photograph of the net weightment of the gold as under:



2.8. The said substance consisting of gold was tested by the valuer and the gold component was put in the furnace, heated and taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it became yellow coloured solid metal in the form of a bar. After completion of the procedure, Government Approved Valuer informed that **1 Gold bar weighing 1407.300 grams** having purity 999.0/ 24 Kt. derived from **1639.200 grams** of Strip containing gold and chemical mix wrapped in the white and black colored tape. After testing the said bar, the Government Approved Valuer confirmed that it is pure gold and Shri Soni Kartikey Vasantrai issued Certificate, vide Certificate No. 968/2023-24 dated 10/12/2023, wherein it is certified that the gold bar is having purity 999.0/24kt, having **tariff value of Rs.78,18,072/-** (Rupees Seventy Eight Lakhs Eighteen Thousand and

Seventy Two Only) and **market value of Rs.89,84,203/-** (Rupees Eighty Nine Lakhs Eighty Four Thousand Two Hundred and Three Only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (Gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (Exchange Rate).

2.9. Then, the Officers, panchas and the passenger came back to the SVPI Airport in a Government Vehicle, after the proceedings of the extraction of gold at the workshop, along with the extracted gold bar on 10.12.2023. Thereafter, the Officers in the presence of the panchas asked the passenger Shri Divyesh Ghanshyambhai Narigara, to produce the documents in his possession and he produced the below mentioned documents: -

- (i) Copy of Stamped pages of Passport No. U3763913 issued at Ahmedabad on 27.01.2021 and valid up to 26.01.2031.
- (ii) Boarding pass dated 09.12.2023 showing seat No. 50 K of Flight No. TG 343 from Bangkok to Ahmedabad.

The Officers in presence of the panchas and passenger carried out scrutiny of the documents of the passenger, and found that Shri Divyesh Ghanshyambhai Narigara, aged 23 years, holding Indian Passport No. U3763913 was issued on 27.01.2021 and his address as per Passport is Shobhavadla Lashkar, Via Bhesan, Taluka:-Visavadar, Junagadh, Pin: 362020, Gujarat, India.

2.10. The Customs officers informed that the copies of travelling documents and identity proof documents mentioned above taken into possession of the Officers for further investigation and the panchas as well as the passenger put their dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

3. The Officers informed the panchas as well as the passenger, that the recovered gold bar of 24Kt. with purity 999.0 weighing **1407.300** grams having tariff value of **Rs.78,18,072/-** (Rupees Seventy-Eight Lakhs Eighteen Thousand and Seventy-Two Only) and market value of **Rs.89,84,203/-** (Rupees Eighty-Nine Lakhs Eighty-Four Thousand Two Hundred and Three Only). The said passenger had 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. Thus, the officers informed that they have a reasonable belief that the aforesaid gold bar was attempted to be smuggled by the passenger was liable for confiscation as per the provisions of the Customs Act, 1962, hence the aforesaid Gold was placed under seizure, vide Seizure Memo dated 10.12.2023, under Section 110 (1) & (3) of the Customs Act, 1962.

4. A Statement of Shri Divyesh Ghanshyambhai Narigara, residing at Shobhavadla Lashkar, Via Bhesan, Taluka:-Visavadar, Junagadh, Pin: 362020, Gujarat, holding an Indian Passport Number No. U3763913 was recorded under Section 108 of the Customs Act, 1962 (**RUD-02**) before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 10.12.2023, wherein he inter alia stated that he took flight for Bangkok by flight Thai Smile of Thai Airways on 05.12.2023 from SVPI Airport, Ahmedabad; that after spending 4 days in Bangkok he boarded flight TG 343 of Thai Smile Airlines from Bangkok to Ahmedabad on 09.12.2023 and returned back to Ahmedabad on 09.12.2023; that the travel ticket was booked by an agent; that this was the first time when he took attempt to smuggle Gold by way of concealment of Gold paste between the layers of underwear. On being asked he further stated that this was his first abroad visit i.e. Bangkok and he used Ahmedabad as departure point and arrival points both. He further stated that a local person of Bangkok had contacted him as per the direction of travel agent whose details are not available to him and handed over to him an underwear which was unusually heavy and instructed him to wear the same before start of the journey from Bangkok to Ahmedabad. He stated that as the underwear was handed over to him by an unknown local person at Bangkok it appeared that the gold paste concealed in between the layers of the underwear was purchased by the said unknown person only in Bangkok. He also stated that he was never asked by any one either by the travel agent or the local person at Bangkok for fund for purchasing of the gold paste for the purpose of smuggling without payment of Customs duty into India. On being asked he stated that the address of the Shiv Bhai is not known to him, however, he was instructed to deliver the gold paste concealed

between the layers of the underwear to a person at Ahmedabad Airport who would contact him after arrival of the flight TG 343 at Ahmedabad. He confirmed the contents of the Panchnama dated 10.12.2023 and as a token of agreement and its correctness he signed each page of the Panchnama. He stated that he was in temptation of earning money and opted this illegal smuggling of gold though he was fully aware that smuggling of gold without payment of Customs duty is an offence but he did not make any declarations in this regard to evade the Customs duty. He confirmed the recovery of 1407.300 grams of Gold in Gold bar form, having tariff value of Rs.78,18,072/- and Market value of Rs.89,84,203/- having purity 999.0/24 KT as narrated under the Panchnama dated 10.12.2023 and he opted for green channel and attempted to smuggle the gold without paying Customs duty.

5. The above said gold bar with a net weightment of **1407.300 grams** having purity of 999.0/24 Kt. involving tariff value of **Rs.78,18,072/-** (Rupees Seventy Eight Lakhs Eighteen Thousand and Seventy Two Only) and market value of **Rs.89,84,203/-** (Rupees Eighty Nine Lakhs Eighty Four Thousand Two Hundred and Three Only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealment in the strip wrapped in white and black tape containing gold in semi solid paste form in his underwear, which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 1407.300 grams which was attempted to be smuggled by Shri Divyesh Ghanshyambhai Narigara, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 1407.300 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 10.12.2023, issued from F. No. VIII/10-210/AIU/A/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 03**).

6. In terms of Board's Circular No. 28/2015-Customs issued from F.No. 394/68/2013-Cus (AS) dtd. 23.10.2015 and 27/2015-Cus issued from 394/68/2013-Cus (AS) dtd. 23.10.2015 as revised vide circular No. 13/2022-Customs dtd. 16.08.2022, the prosecution and the decision

to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items were the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more.

6.1 Since, the value of gold recovered from Shri Divyesh Ghanshyambhai Narigara weighing 1407.300 grams is more than Rs.50,00,000/-, hence Shri Divyesh Ghanshyambhai Narigara was arrested under Section 104 of the Customs Act, 1962 on 10.12.2023. Subsequently, the passenger Shri Divyesh Ghanshyambhai Narigara was released on Bail on payment of Bail amount of Rs.1,40,000/- vide Challan No.35180 dtd.10.12.2023 as per bail bond dtd. 10.12.2023.

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 79. Bona fide baggage exempted from duty. -

(1) *The proper officer may, subject to any rules made under sub-section (2), pass free of duty -*

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) 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:”

VI) 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;”

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

VIII) 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 himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 1407.300 Grams having purity 999.0/24 Kt., by concealing in one strip wrapped in white and black coloured tape containing gold in semi solid paste form in his underwear, totally weighing **1407.300** grams and involving tariff value of **Rs.78,18,072/-** (Rupees Seventy-Eight Lakhs Eighteen Thousand and Seventy-Two Only) and market value of **Rs.89,84,203/-** (Rupees Eighty-Nine Lakhs Eighty-Four

Thousand Two Hundred and Three Only). The said gold was concealed in one strip wrapped in white and black coloured tape containing gold in semi solid paste form in his underwear and not declared to the Customs. The passenger opted not to declare before Customs and denied for any declaration even though he was repeatedly suggested to declare if anything dutiable/ prohibited/ restricted are in his possession 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 1407.300 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment of one strip wrapped in white and black colored tape containing gold in semi solid paste form in his underwear without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects as per Section 79 of the Customs Act, 1962. 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 Divyesh Ghanshyambhai Narigara, found concealed the strip wrapped in white and black coloured tape containing gold in semi solid paste form in his underwear, without declaring it to the Customs and now converted into gold bar 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 Divyesh Ghanshyambhai Narigara, 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 **1407.300** Grams having purity 999.0/24 Kt. and having tariff value of **Rs.78,18,072/-** (Rupees Seventy Eight Lakhs Eighteen Thousand and Seventy Two Only) and market value of **Rs.89,84,203/-** (Rupees Eighty Nine Lakhs Eighty Four Thousand Two Hundred and Three Only), which was concealed in the strip wrapped in white and black colored tape containing gold in semi solid paste form in his underwear by the passenger, totally weighing 1407.300 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee Shri Divyesh Ghanshyambhai Narigara.

9. Now, therefore, **Shri Divyesh Ghanshyambhai Narigara**, residing at Sadar Bazar, Opposite Head Post Office, Rajkot, Pin: 360001, Gujarat, India holding an Indian Passport Number No. U3763913, 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) One Gold Bar weighing **1407.300** Grams having purity 999.0/24 Kt. and having tariff value of **Rs.78,18,072/-** (Rupees Seventy Eight Lakhs Eighteen Thousand and Seventy Two Only) and market value of **Rs.89,84,203/-** (Rupees Eighty Nine Lakhs Eighty Four Thousand Two Hundred and Three Only), derived from strip wrapped in white and black colored tape containing gold in semi solid paste form in the passenger's underwear was placed under seizure under the Panchnama proceedings dated 10.12.2023 and Seizure Memo

Order dated 10.12.2023, 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 packing material i.e. white and black coloured tape, used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India, seized under panchnama dated 10.12.2023 and Seizure memo order dated 10.12.2023, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Divyesh Ghanshyambhai Narigara holding Indian Passport No. U3763913 under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Divyesh Ghanshyambhai Narigara, 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 Divyesh Ghanshyambhai Narigara, 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.

V. Malani
814124
(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-251/SVPIA-A/O&A/HQ/2023-24 Date:08.04.2024.
DIN: 20240471MN000000A3EA

BY SPEED POST

To,
Shri Divyesh Ghanshyambhai Narigara,
Shobhavadla Lashkar,
Via Bhesan, Taluka:-Visavadar,
Junagadh, Gujarat
Pin: 362020.

Copy to :

- (i) The Deputy/Assistant Commissioner of Customs, AIU, SVPIA, 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'

Documents relied upon in the notice to Show Cause issued to Shri Divyesh Ghanshyambhai Narigara holding Indian Passport No. U3763913, for attempting to smuggle One Gold Bar having net weight of 1407.300 Grams.

Sr. No.	Document	Remarks
1	Panchnama drawn on 10.12.2023 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 10.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 10.12.2023 of Shri Divyesh Ghanshyambhai Narigara.	Copy enclosed.
4.	Seizure memo Order dated 10.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

**Panchnama dated 10.12.2023 drawn in the Arrival Hall of Terminal 2 of
SVPI Airport, Ahmedabad**

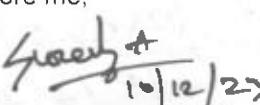
Sr. No.	Name & Address of the Panchas	Age	Occupati on
1.	Ms.Priyanka Solanki Jayeshbhai, L-33, Gujarat Housing Board, Near Jogani Mata Mandir, Highway, Kalol, Gandhinagar-382721	34	Service
2.	Mr. Manoj Jivabhai Solanki, Ambawadi Bilwas, Sardarnagar, Ramesh Dutt Colony, Ahmedabad	40	Service

On being called upon by a person, who introduces himself as Shri Suresh Kumar Allena, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 11:30 PM of 09.10.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Suresh Kumar Allena, Superintendent introduces us to other officers viz. Shri Varghees Rappai, SIO, Shri Ajay Bhardwaj, IO and Shri Rakesh Ranjan, IO, DRI, AZU, Ahmedabad and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers viz. Pratik Atulkumar Visodiya having Passport No.Y9796428 and (2) Shri Divyesh Ghanshyambhai Narigara having Passport No.U3763913.

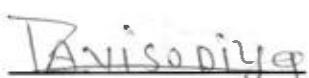
Shri Suresh Kumar Allena, Superintendent informs us that they have input that above said 02 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. Also they need to guide the passengers from the airplane to ensure that the goods are not handed over to someone else. The passengers would be arriving by flight No.TG343 of Thai Airways which will be landing at approximately 11 : 50 PM and for which we are requested to go along with the officers as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

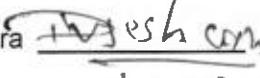
Accordingly, in the presence of we the panchas, the officers reached the Airplane which has carried the flight no. TG343 of Thai Airways from Bangkok to Ahmedabad. The officers then check the passport of all the passengers deplaning from the flight. They find the passengers viz.(1) Shri Pratik Atulkumar Visodiya having Passport No.Y9796428 and (2) Shri Divyesh Ghanshyambhai

Before me,


10/12/23
(Suresh Kumar Allena)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pratik Atulkumar Visodiya


10/12/23


10/12/23
Divyesh Ghanshyambhai Narigara

Pancha 1. 
10-12-23

Pancha 2. 
10-12-23

Narigara having Passport No. U3763913 and inform them that they will guide them from the airplane.

The passengers are guided to the Immigration Hall where they get their passport checked in. Thereafter, in the presence of we the panchas, the Officers guide the passengers to the Red Channel and asked the passenger whether they are carrying any dutiable goods or foreign currency or any restricted goods and whether they wish to declare anything before Customs Authorities. In response the passengers submitted that they do not wish to declare anything and that they do not carry any dutiable/objectionable goods. Thereafter, we the panchas and the officers along with the aforesaid passengers came near AIU office situated in the arrival hall of the T-2 Terminal where we found three other persons are already present there who introduce themselves as Shri Himanshu Garg, Deputy Commissioner, Shri Ravi Shankar, Superintendent and Shri Rakesh Kumar, Superintendent, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad. In presence of we the panchas the passengers inform that they have travelled from Bangkok to Ahmedabad on 09.12.2023 by Thai Airways Flight No. TG343. We, the Panchas observe that the said passengers have hand bags in their hands and the luggage in the form of coloured trolley bags.

Again in the presence of we the panchas, the AIU Officers ask both the passengers, if they have anything dutiable or restricted items declarable before the Customs to declare to Customs, in reply they deny.

Thereafter, the AIU officers in presence of we the panchas started personal search and examination of the passengers one by one.

The officer informs the passenger **Shri Pratik Atulkumar Visodiya** having Passport No.Y9796428 that they are going to conduct his personal search and detailed examination of his baggages. Here, the officers offer their personal search to the passenger but he denies saying that he is having full trust on the Officers. Now, the officer asks the passenger whether he wants to be searched personally before an Executive Magistrate or Superintendent of Customs, in reply to which the passenger Shri Pratik Atulkumar Visodiya gives his consent to be search in front of the Superintendent of Customs. Now, the officer asks the 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

Before me,

Suresh A
Suresh A
60/12/23

(Suresh Kumar Allena)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pratik Atulkumar Visodiya

Pratik A
Pratik A
20/12/23

Divyesh Ghanshyambhai Narigara

Divyesh G
Divyesh G
10/12/2023

Pancha 1.

10/12/2023

Pancha 2.

20/12/2023

removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as mobile, purse 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 his body/clothes. Thereafter, the said passenger, we panchas and the officers move to the AIU office located opposite belt No.1 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The officers checked the baggage of the passenger, however nothing objectionable is found.

Thereafter, after thorough interrogation by the officers, in presence of we the panchas, the passenger confessed that he is carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix inside his underwear.

The officers, then ask the passenger to hand over the said undeclared gold paste. The passenger opens his trouser and removes one strip containing gold and chemical mix covered with white and black tape from his underwear and handed over to the officers in our presence.

The officer informs the passenger **Shri Divyesh Ghanshyambhai Narigara** having Passport No.U3763913 that they are going to conduct his personal search and detailed examination of his baggages. Here, the officers offer their personal search to the passenger but he denies saying that he is having full trust on the Officers. Now, the officer asks the passenger whether he wants to be search personally before an Executive Magistrate or Superintendent of Customs, in reply to which the passenger Shri Divyesh Ghanshyambhai Narigara gives his consent to be searched in front of the Superintendent of Customs. Now, the officer asks the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as mobile, purse 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 his body/clothes. Thereafter, the said passenger, we panchas and the officers move to the AIU office located opposite belt No.1 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The officers checked the baggage of the passenger, however nothing objectionable is found.

Before me,

Suresh Kumar Allen
Suresh Kumar Allen
10-12-23

(Suresh Kumar Allen)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pratik Atulkumar Visodiya

Pratik Atulkumar Visodiya
Pratik Atulkumar Visodiya
10-12-2023

Divyesh Ghanshyambhai Narigara
Divyesh Ghanshyambhai Narigara
Divyesh Ghanshyambhai Narigara
10-12-2023

Pancha 1.

Pancha - 10-12-23

Pancha 2.

Pancha - 10-12-23

Thereafter, after thorough interrogation by the officers, in presence of we the panchas, the passenger confessed that he is carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix inside his underwear.

The officers, then ask the passenger to hand over the said undeclared gold paste. The passenger opens his trouser and removes one strip containing gold and chemical mix covered with white and black tape from his underwear and handed over to the officers in our presence.

Thereafter, in order to confirm the purity of the goods recovered from the above said passengers concealed in various ways, the AIU officer calls the Government Approved Valuer to know the purity and the valuation of the goods so recovered. As the aforesaid passengers confirmed the goods recovered from them as Gold, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as the gold recovered in various forms to be converted into gold bar by melting it and also informs the address of his workshop.

Thereafter, at around 03 : 00 AM of 10.12.2023, we the panchas along with the passenger and the officers viz. Shri Suresh Kumar Allen, Superintendent (AIU) Customs, SVPIA, Ahmedabad, Shri Varghese Rappai, SIO, Shri Ajay Bhardwaj, IO and Shri Rakesh Ranjan, IO, DRI, AZU, Ahmedabad leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Behind. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after conducting weighing of the goods recovered from the passengers Shri Kartikey Vasantrai Soni started the process of melting one by one in the furnace. We the panchas, the passengers and the officers carefully observed the process of melting of Gold and its conversion into Gold Bar and fully satisfied with the method adopted by the Government Approved Valuer i.e. Shri Kartikey Vasantrai Soni. The details of the gold bar converted, its weight, purity and value in respect of each passenger separately

Before me,

(Suresh Kumar Allen)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pratik Atulkumar Visodiya

Divyesh Ghanshyambhai Narigara

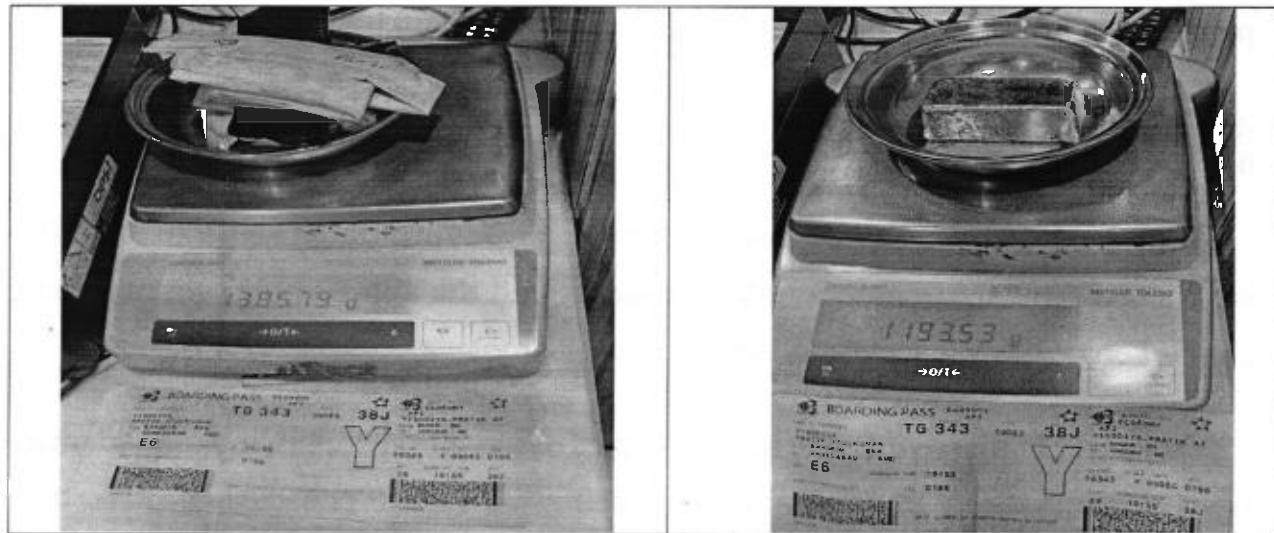
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Pancha 1.

Pancha 2.

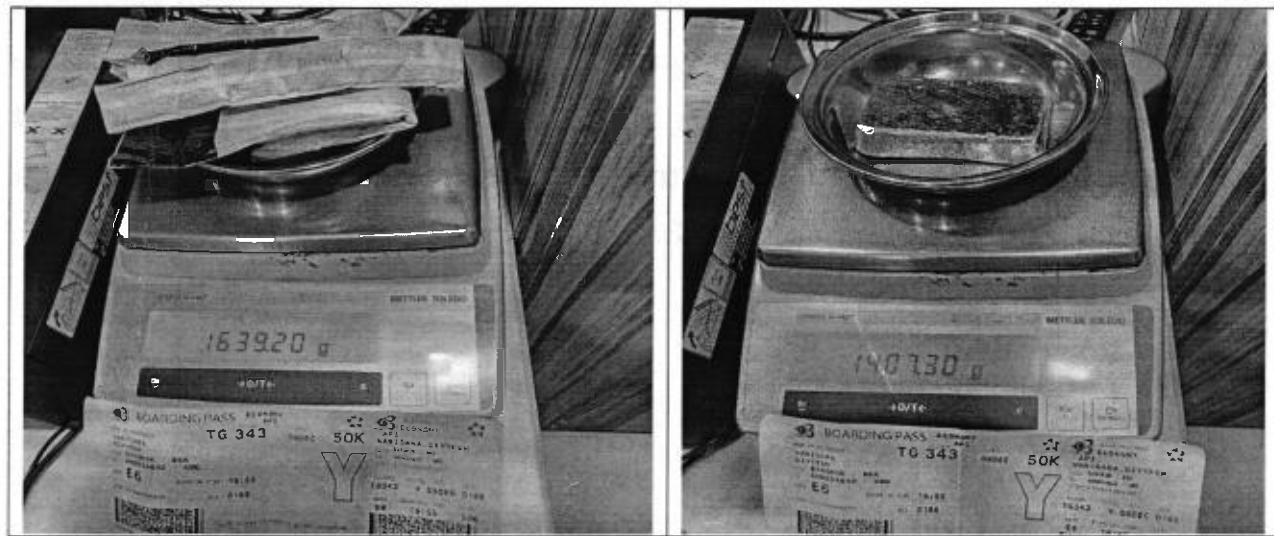
submitted by the Government Approved Valuer as per Annexure -A and Annexure-B, which is summarized as under:-

1. Pratik Atulkumar Visodiya



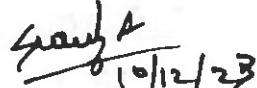
<u>Details of Item</u>	<u>PCS</u>	<u>Net Weight in Gram</u>	<u>Purity</u>	<u>Market Value (Rs)</u>	<u>Tariff Value Rs.</u>
Gold Bar extracted from the white strip with semi solid chemical mixed gold	1	1193.530	999.0 24Kt	7619496	6630501

2 Diyesh Ghanshyambhai Narigara



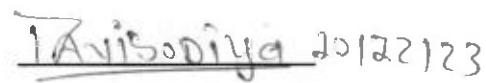
<u>Details of Item</u>	<u>PCS</u>	<u>Net Weight in Gram</u>	<u>Purity</u>	<u>Market Value (Rs)</u>	<u>Tariff Value Rs.</u>
Gold Bar extracted from the white strip with semi solid chemical mixed gold	1	1407.300	999.0 24Kt	8984203	7818072

Before me,

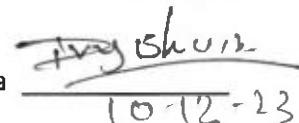

10/12/23

(Suresh Kumar Allena)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pratik Atulkumar Visodiya


10/12/23

Divyesh Ghanshyambhai Narigara


10/12/23

Pancha 1.


10-12-23

Pancha 2. 
10-12-23

Now, as the proceedings of the conversion of aforesaid gold into gold bar at the workshop completed, we panchas, the Officers and the passengers come back to the Airport along with the extracted gold bars at 11:30 AM on 10.12.2023.

On being asked by the AIU officer, in the presence of we, the panchas, the passengers produces the identity proof documents which are as under:-

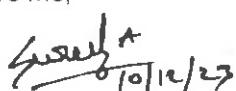
- (i) Copy of Passport
- (ii) Copy of Aadhar Card

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.

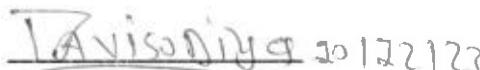
The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passengers.

Nothing else is seized or taken over from the above said passengers except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we find 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 its truth and correctness. The Panchnama concluded in a peaceful manner at 03.00 PM on 10.12.2023.

Before me,


(Suresh Kumar Allena)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pratik Atulkumar Visodiya


10-12-2023

Divyesh Ghanshyambhai Narigara


10-12-2023

Pancha 1. 

Pancha 2. 

ANNEXURE 'A'

Dated: 10/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Divyesh Ghanshyambhai Narigara** Passport No. **U3763913**, residing at, Shobhavadla Lashkar, Via Bhesan, TG.Visavadar, Junagadh, Gujarat, India, travelling by Thai Airways, Flight No: TG 343 Arrived on: 09/12/2023 from Bangkok to Ahmedabad, DRI/AIU Customs Official Found Suspicious One Pouch and One Strip Covered with White & Black Tape containing with some paste material having Weight **1639.200 Grams**. from his possession.

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: 10/12/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 10/12/2023.

Kartik Vasantra, V.301
10/12/23

(SONI KARTIKEY VASANTRAI)



P1/Pvzis-10-12-23

Divyesh

10-12-23

P2/Mnrg-10-12-23



+91-98795-88309
+91-98795-88823



www.kvjewels.in



info@kjewels.in



301, Golden Signature, Bh. Ratnam Complex,
C.G. Road Ahmedabad-380006

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED FROM DIVYESH GHANSHYAMBHAI NARIGARA AT SVPI AIRPORT, AHMEDABAD ON 10/12/2023.

Certificate No: 968/2023-24

Dated: 10/12/2023.

This is to certify that I have checked and examined the **1** Piece of Gold Bar weighing **1407.300** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **1639.200** (with One Pouch and One Strip Covered with White & Black 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. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **63840** 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 @ **55553.70** 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	1407.300	999.0 24Kt	8984203	7818072
	Total	1	1407.300		8984203	7818072

Place: Ahmedabad

Date: 10/12/2023



Kartikey Vasantrai
10/12/23

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:968/2023-24 Dated:10.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Divyesh Ghanshyambhai Narigara

P1 10/12/23 - 10-12-23

Divyesh - 10-12-23

P2 10/12/23 - 10-12-23



+91-98795-88309
+91-98795-88823



www.kvjewels.in



info@kjvjewels.in



301, Golden Signature, Bh.Ratnam Complex,
C.G.Road Ahmedabad-380006



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/10-210/AIU/A/2023-24

Date: 10.12.2023

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place One Gold bar weighing 1407.300 grams 24Kt Gold total Tariff Value Rs.7818072/- (Rupees Seventy Eight lakhs Eighteen thousand Seventy Two only) and Market Value Rs.8984203/- (Rupees Eighty Nine Lakh Eighty Four Thousand Two Hundred Three only) as on 09.12.2023 smuggled by Shri Divyesh Ghanshyambhai Narigara, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Divyesh Ghanshyambhai Narigara, in form of Gold Bar total weighing 1407.300 grams derived/recovered from his underpants concealed as gold paste and the same was recovered during the course of Panchnama dated 10.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Divyesh Ghanshyambhai Narigara, is being seized under customs act, 1962. The details of the seized gold is as under:

Sr. No	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	24Kt Gold Bar (Purity 999.0/24 Kt.)	01	1407.300	24 Kt	8161632/-	6851690/-
	Total	01	1407.300		8161632/-	6851690/-

Date : 10.12.2023
Place: SVPI Airport, Ahmedabad

R. Kumar
10.12.2023
(Ravi Shankar Kumar)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.

Statement of Shri Divyesh Ghanshyambhai Narigara S/o Shri Ghanshyambhai Naranbhai Narigara, DOB:26.06.2000, having Indian Passport No.U3763913 residing at Shobhavadla Lashkar, Via Bhesan, Taluka:-Visavadar, Junagadh, Pin:362020, Gujarat, Mobile No.9638376312 recorded under Section 108 of the Customs Act, 1962 on 10.12.2023.

I, **Shri Divyesh Ghanshyambhai Narigara** S/o Shri Ghanshyambhai Naranbhai Narigara, DOB: 26.06.2000, having Indian Passport No.U3763913 residing at Shobhavadla Lashkar, Via Bhesan, Taluka:- Visavadar, Junagadh, Pin: 362020, Gujarat, 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 10.12.2023 in response to the summons dated 10.12.2023 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 am working as waiter in any hotels in the locality of my native Visavadar as per the requirement of the hotels. I studied upto 12th Class. I state that I can read, write and understand Hindi, Gujarati & English language but I am more comfortable in Hindi & Gujarati language.

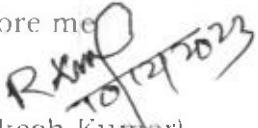
Q.2 Please give the details of your family residing with you and their profession?

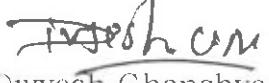
Ans- There are 4 members in my family. My family comprises of my parents, me and my only younger sister.

Q.3 What is your monthly income?

Ans- My monthly income is Rs. 12,000/- approx. Apart from my income my father also working as casual labourer and earning 8,000/- approx. per month.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


Divyesh Narigara 10/12/2023
Pax

Q.4 Please produce the copies of Aadhar card and PAN.

Ans- As asked I produce herewith copies of Aadhar Card and PAN.

Q.5 Please explain regarding your overseas travels?

Ans- I took flight for Bankok by flight Thai Smile of Thai Airways on 05.12.2023 from SVPI Airport, Ahmedabad. After spending 4 days in Bankok I boarded flight TG 343 of Thai Smile Airlines from Bankok to Ahmedabad on 09.12.2023 and returned back to Ahmedabad on 09.12.2023. I state that travel ticket was booked by an agent named Shri Shiv bhai. I state that I came in contact to Shri Shiv Bhai on WhatsApp through one known customer of my hotel where I was working as waiter. I never met Shri Shiv bhai in person. I state that prior to this no case of Customs has been booked against me for any reason. This is the first time when I took attempt to smuggle Gold by way of concealment of Gold paste between the layers of underwear.

Q.6 How many times have you travelled earlier?

Ans:- I state that this is my first abroad visit i.e. Bankok visit and I am not a regular flier.

Q.7 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans:- I state that this is my first abroad visit and I used both Ahmedabad as departure point and arrival point. On being asked I state that being cheaper travel ticket and being nearer to my native I shown my interest for Ahmedabad from Bankok.

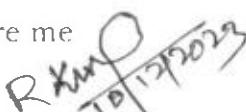
Q.8 How do you book your ticket?

Ans:- I state that tickets were booked by me through travel agent and the travel expenses to the travel agent was paid by a customer of my hotel whose contact number as well as address are not known to me.

Q.9 Please peruse Panchnama dated 10.12.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama Dated 10.12.2023 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


Divyesh Ghanshyambhai Narigara
Pax
10/12/2023

been explained the said Panchnama in Hindi & Gujarati Language. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on each page of the panchnama.

Q.10 The Gold paste in pouch which were concealed in your underwear and recovered from your possession also recorded under panchnama dated 10.12.2023, please state who has purchased the said Gold paste for concealment in the layers of the underwear?

Ans - I state that a local person of Bankok has contacted me as per the direction of travel agent Shri Shiv bhai. The said local person of Bankok whose name is not known to me has handed over me an underwear which was unusually heavy and instructed me to wear the same before start of the journey from Bankok to Ahmedabad. As the underwear was handed over to me by an unknown local person at Bankok it appears that the gold paste concealed in between the layers of the underwear was purchased by the said unknown person only in Bankok. I state that I was never asked by any one either the travel agent Shri Shiv Bhai or the local person at Bankok for fund for purchasing of the gold paste for the purpose of smuggling without payment of Customs duty into India.

Q.11 Please give the details about the delivery of the gold paste concealed in the layers of the underwear and attempted to be smuggled.

Ans - I state that the address of the Shiv Bhai is not known to me. However, on mobile I was instructed by Shri Shiv bhai that I was to deliver the gold paste concealed between the layers of the underwear to a person at Ahmedabad Airport who will contact me after arrival of the said flight at Ahmedabad.

Q.12 Please give the details of the property owned by you and your family members.

Ans - I state that the address shown in my Aadhar card is of my ancestor property of my family and apart from this I don't have any property anywhere.

Q.13 Please give the details of Bank Accounts in your name.

Ans - I have one bank account in Central Bank of India but I don't have the account details at present but I will submit the details as and when asked by the department.

Before me

R KUMAR
(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Divyesh Ghanshyambhai Narigara
10/12/2023
Pax

Q.14:- Please explain in detail about your journey from Bankok to Ahmedabad and the incidents took place on 10.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- I boarded the flight Thai Smile of Thai Airways TG 343 from Bankok to Ahmedabad on 09.12.2023. The Custom officers and two reached to the Airplane flight No. TG 343 of Thai Airways from Bankok to Ahmedabad and asked me to show the passport. The Custom Officers in presence of two independent panchas started guiding me from the airplane. On reaching in Immigration Hall, officers asked me to show the passport to the immigration officer for check in and immigration formalities. Thereafter, in presence of the panchas, the Custom Officers near Red Channel asked me regarding declaration of any dutiable goods or foreign currency or any restricted goods which I was carrying but I denied for any such declaration. Then I alongwith panchas and the Custom officers reached to AIU office by crossing green channel. In presence of panchas the officers again asked me to declare dutiable goods or foreign currency or any restricted goods before the Customs authorities but again I denied for any such declaration. Thereafter in presence of panchas the officers placed my baggages and the hand bag into the Baggage Screening Machine (BSM) for examination/checking. The officers in presence of the panchas also requested for my personal checks which I permitted and according my personal checking was carried out. I also passed through DFMD machine but no beep sound was heard.

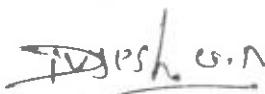
Upon examination by the Custom officers in presence of the panchas Gold paste was found concealed between the layers of the underwear which is recovered from my possession.

Q.15:- Please state specifically why you have not declared the Gold paste concealed between the layers of the underwear on arrival and opted for green channel?

Ans: - I state that I was in temptation of earning money I opted this illegal smuggling of Gold paste though I am fully aware that smuggling of gold without payment of Custom duty is an offence but I did not make any declarations in this regard to evade the Custom duty. I confirm the recovery of 1407.300 grams of Gold in Gold bar form, tariff value of Rs.78,18,072/- and Market value of Rs.89,84,203/- having purity 999.0/24 KT as narrated under the Panchnama dated 10.12.2023. I have opted for green channel and attempted to smuggle the gold without paying custom duty.

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Divyesh Ghanshyambhai Narigara)
Pax
10/12/2023

Q.16:- Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence?

Ans: - Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence but not much in detail.

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

R KUMAR
10/12/2023
(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Divyesh Ghanshyambhai Narigara
10/12/2023
Pax
(Divyesh Ghanshyambhai Narigara)