



प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन, ”पहली मंजिल, पुरानेहाईकोर्ट केसमने, नवरंगपुरा, अहमदाबाद – 380 009.
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SHOW CAUSE NOTICE

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

Shri Madan Lal S/o Shri Kurha Ram (DOB 18.12.1989), holding an Indian Passport Number U4479816, residing at Vill-Khatkar Khurd, Po- Banga, SBS Nagar, Punjab- 1445050, arrived by Air Arabia Flight no. G9 418 from Sharjah to Ahmedabad on 13.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific intelligence, the passenger was intercepted by the officers of DRI Ahmedabad Zonal Unit and 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 13.03.2024 (**RUD – 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a purple colored trolley bag as his Checked-in baggage.

2. The officers asked the passenger whether he was carrying any contraband/ dutiable goods in person or in baggage to which he denied. 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 is heard. Thereafter, the baggage of the passenger is scanned in the X-Ray Bag Scanning Machine (BSM) installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad to which nothing objectionable is found in his baggage.

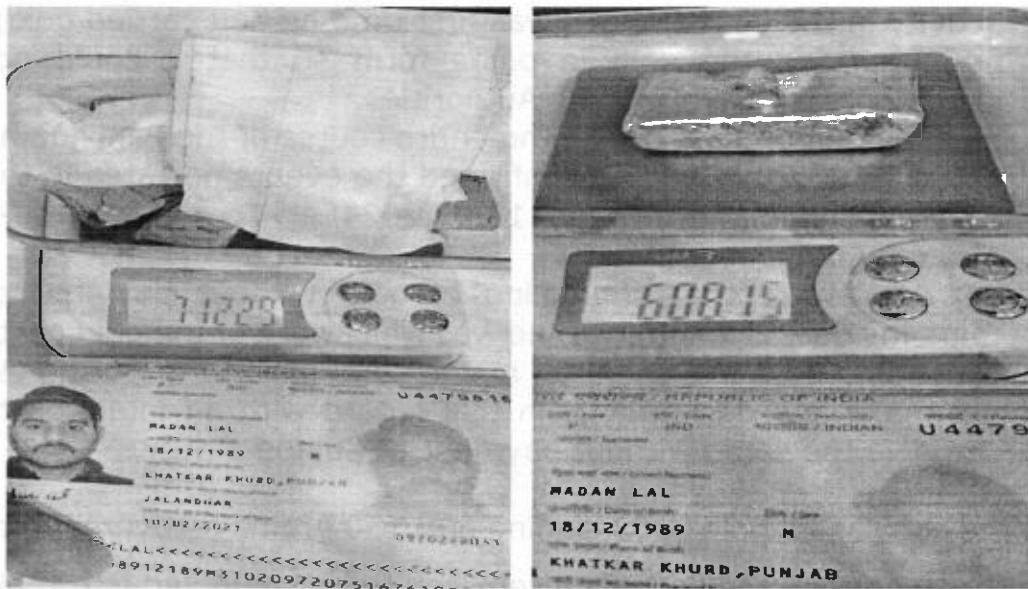
Thereafter, the officers of AIU & DRI, the said passenger and the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. During frisking, Shri Madan Lal is examined thoroughly by the officers. The officers asked the said passenger to change all his clothes. During examination of his clothes, the officers find a pouch covered with white colored adhesive tape inside his underwear. On being asked, the passenger Shri Madan Lal tells the officer that the said pouch has semi solid paste of gold and chemical mix.

2.1 The officers informed the panchas that the said pouch contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and also to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. 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 in Government vehicle. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said pouch of semi solid substance comprising of gold and chemical mix on his weighing scale and informed that it was weighing 712.29 grams (weight inclusive of pouch).

2.2 Thereafter, the Government Approved Valuer Shri Kartikey Vasantrai Soni, started the process of converting the said semi solid substances into solid gold. After completion of the procedure, the Government Approved Valuer informed that one (01) gold bar weighing **608.15** grams having purity 999.0/24 Kt. is derived from the said semi solid substance containing gold paste and chemical mix. After testing the said gold bar, the Government Approved Valuer confirms that it is pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 1524/2023-24 dated 13.03.2024 certifies that the extracted gold bar is having purity 999.0/24kt, tariff value of **Rs.34,99,067/-** and Market value of **Rs.40,98,931/-**. The value of the gold bar has been calculated as per the Notification No. 17/2024-Customs (N.T.) dated 06.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate) The details of item recovered from the passenger are as under:

S. No.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff value (Rs.)
1	01 Gold Bar	608.15	999.0/24 Kt.	40,98,931/-	34,99,067/-

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 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificate.

The following documents produced by the passenger were withdrawn under the Panchnama dated 13.03.2024:

- i) Copy of Passport No. U4479816 issued at Jalandhar on 10.02.2021 valid up to 09.02.2031.
- ii) Boarding pass of Air Arabia Flight No. G9 418 from Sharjah to Ahmedabad dated 13.03.2024.

3. Accordingly, the said one gold bar having purity 999.0/24 Kt. weighing 608.15 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Madan Lal was seized vide Panchnama dated 13.03.2024, 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.

A statement of Shri Madan Lal was recorded on 13.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that -

- (i) he works in warehouse in Dubai;
- (ii) he went to Sharjah on 24.06.2022 and returned back on 13.03.2024 by Air Arabia Flight No. G9 418 from Sharjah to Ahmedabad; that he had never indulged in any smuggling activity in the past and this was first time he had carried gold;
- (iii) he purchased the gold in paste form so that it could not be identified easily by Customs Authorities.
- (iv) he had been present during the entire course of the Panchnama dated 13.03.2024 and he confirmed the events narrated in the said panchnama drawn on 13.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold without payment of Customs duty is an offence; he was well aware of the gold paste containing gold and chemical mix in semi-solid form but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty.

4. The above said gold bar weighing 608.150 grams recovered from the said passenger was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the said gold bar weighing 608.150 grams is attempted to be smuggled by the said passenger,

liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 608.150 grams derived from the above said semi solid gold paste with chemical mix and its packing material i.e. white adhesive tape used to conceal the semi solid gold paste in pouch, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 13.03.2024 (**RUD - 04**).

5. **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 transhipment, with the declaration for transhipment 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 in the Customs Act, 1962 :

119. *Confiscation of goods used for concealing smuggled goods.*—Any goods used for concealing smuggled goods shall also be liable to confiscation.

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:

6. It therefore appears that:

(a) The passenger Shri Madan Lal had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 608.150 grams having purity 999.0/24 Kt. derived from semi solid gold paste and having Tariff value of Rs.34,99,067/- and Market value of Rs.40,98,931/-. The said semi solid gold paste was concealed in a pouch containing gold and chemical mix in semi-solid form 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 608.150 grams of purity 999.0/24 Kt. by Shri Madan Lal 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 the Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger found concealed in plastic pouch containing gold and chemical mix in semi-solid form, 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) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) Shri Madan Lal 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.
- (f) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 608.150 grams of purity 999.0/24 Kt., derived from semi solid gold paste concealed in a plastic pouch containing gold and chemical mix in semi-solid form, without declaring it to the Customs, is not smuggled goods, is upon the passenger.

7. Now, therefore, **Shri Madan Lal S/o Shri Kurha Ram**, residing at Vill-Khatkar Khurd, Po - Banga, SBS Nagar, Punjab-1445050, 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 **608.150** grams having purity 999.0/24 Kt. and having Tariff value of **Rs.34,99,067/-** and Market value of **Rs.40,98,931/-**, derived from semi solid gold paste containing gold and chemical mix in semi-solid form by the passenger and placed under seizure under panchnama proceedings dated 13.03.2024 and Seizure Memo Order dated 13.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) The packing material i.e. White colored plastic adhesive tapes used for concealment of semi solid gold paste, seized under panchnama dated 13.03.2024 and Seizure memo order dated 13.03.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

8. Shri Madan Lal 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.

9. Shri Madan Lal 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.

10. 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.

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

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


18/6/24

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

DIN: 20240671MN0000888FD4

F. No. VIII/10-102/SVPIA-C/O&A/HQ/2024-25

Date: 18.06.2024

BY SPEED POST

To,

Shri Madan Lal S/o Shri Kurha Ram,
Vill-Khatkar Khurd, Po- Banga,
SBS Nagar, Punjab- 1445050.

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.
- (iii) Guard File.

Annexure 'A'

List of documents relied upon in the show cause notice issued to Shri Madan Lal S/o Shri Kurha Ram, Vill-Khatkar Khurd.

Sr. No	Document	Remarks
1	Panchnama drawn on 13.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate dated 13.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 13.03.2024 of Shri Madan Lal	Copy enclosed
4.	Seizure memo Order dated 13.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 608.15 0 grams along with its packing material.	Copy enclosed

**Panchnama dated 13.03.2024 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

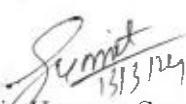
Sr. No.	Name & Address of the Panchas	Age in years	Occupati on
1.	Karan Solanki, AEP No. AMD0243793	28	Service
2.	Prashant Patel, AEP No. AMD 2301179661	27	Service

On being called upon by a person, who introduces himself as Shri Sumit Kumar Saxena, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 04.15 AM of 13.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Sumit Kumar Saxena introduces us to other officer namely Shri Rakesh Ranjan, Shri Gaurav Sharma, IO, DRI Ahmedabad and Shri Jai Prakash Agrawal, Shri Rajesh Kumar, both Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of passenger profiling, the officer 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 DRI and AIU officers around 04.45 AM on 13.03.2024 in presence of we the panchas intercept two passengers along with their checked-in baggage when the said passengers try to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about their identity by the officers, 1) the passenger identifies himself as Shri Ahatsham holding Indian Passport bearing No. W2036737 & DOB: 25.07.1976 and 2) the other passenger identifies himself as Shri Madan Lal holding Indian Passport bearing No. U4479816 & DOB: 18.12.1989. The AIU Officers inform we the panchas that the said passengers have arrived by Air Arabia Flight No. G9 418 from Sharjah to Ahmedabad on 13.03.2024. The officers inform us that the said passengers have 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 Ahatsham is carrying checked in baggage i.e. a black coloured trolley bag and Shri Madan Lal is carrying checked in baggage i.e. a purple coloured trolley bag. The AIU officer asks him if they have anything to declare to the Customs, in reply to which they deny. The AIU officer informs the passenger that he along with his accompanied officers would be conducting their personal search and detailed examination of their baggage. The AIU officers scan the checked in baggage of the passengers in the X-Ray baggage scanning machine, which is installed near Green Before me,

Pancha 1. *529*
13-3-2-27


(Sumit Kumar Saxena)
Superintendent (AIU)
SVPI Airport, Ahmedabad

312021/5/13, 3, 20 24
(Ahatsham)
Passenger

Madan Lal
13/3/24
(Madan Lal)
Passenger

Pancha 2. *529*
13-3-2-27

Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad but nothing objectionable is found.

The DRI and AIU officers offer their personal search to both the passengers, but the passengers deny saying that they are having full trust on the Customs officers. Now, the AIU officer asks the passengers whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passengers give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passengers 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 passengers readily remove all the metallic objects such as mobile, wallet, etc. and kept in a plastic tray and passed through the DFMD machine one by one. However, no beep sound is heard indicating there is nothing objectionable/dutiable on their body/clothes.

Thereafter, the officers of AIU & DRI, the said passengers 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 Ahatsham is examined thoroughly by the officers. The officers ask the said passenger to change all his clothes. During examination of his clothes, the officers in our presence find that the belt portion of his brown coloured pant worn by the passenger is unusually heavy. On further examination it is found that the said belt part of the pant 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 two long strips covered with white coloured adhesive tape is found. On being asked, the passenger Shri Ahatsham tells the officer that the said long strips have semi solid paste of gold and chemical mix.

During frisking of the other passenger, Shri Madan Lal is examined thoroughly by the officers. The officers ask the said passenger to change all his clothes. During examination of his clothes, the officers in our presence find a pouch covered with white coloured adhesive tape inside his underwear. On being asked, the passenger Shri Madan Lal tells the officer that the said pouch has semi solid paste of gold and chemical mix.

4. Thereafter, the DRI officer calls the Government Approved Valuer at around 06.30 AM on 13.03.2024 and informs him that semi solid paste like material has been detected from two passengers and the passengers have informed that the said semi solid paste is 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 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.

5. Thereafter, we the panchas along with the passengers and the 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 DRI officer introduces the panchas as well as the Before me,

Pancha 1. *529-3-24*

(Sumit Kumar Saxena)
Superintendent (AIU)
SVPI Airport, Ahmedabad

3122157 13, 3, 2024
(Ahatsham)
Passenger

madan lal
13/3/24
(Madan Lal)
Passenger

Pancha 2 *529-3-24*

passengers to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. Here, the Government approved valuer weighs the said long strips recovered from Shri Ahatsham and informs that the gross weight of the said strips is 399.97 gms. Thereafter, he weighs the said pouch recovered from Shri Madan Lal and informs that the gross weight of the said pouch is 712.29 gms.

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 metals, the Government Approved Valuer vide its report confirms that it is pure gold. After completion of the procedure, Government Approved Valuer submits his report which is as under:

S.No.	Name of passenger	Details of gold Items	Valuation Certificate no.	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Ahatsham	01 Gold Bar	1525/2023-24	329.97	999.0 24Kt	22,23,998/-	18,98,524/-
2	Madan Lal	02 Gold Bar	1524/2023-24	608.15	999.0 24Kt	40,98,931/-	34,99,067/-

7. Further, he informs that the value of the gold bar has been calculated as per the Notification No. 17/2024-Customs (N.T.) dated 06.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate).

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



Before me,

Sunit Kumar Saxena
(Sunit Kumar Saxena)
Superintendent (AIU)
SVPI Airport, Ahmedabad

812218733, 200, P4
(Ahatsaham)
Passenger



Pancha 1. *529*
13-3-2024

Madan Lal
13/3/24
(Madan Lal)
Passenger

Pancha 2. *Kartik*
13/3/24



9. After the proceedings of the extraction of gold at the workshop, we panchas, Customs officer and the passengers come back to the Airport in a government vehicle along with the extracted gold bars on 13.03.2024.

10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Ahatsham S/o Shri Mohd Yusuf, DOB: 25.07.1976 is residing at Vill-Kotwal, Alampur, PO-Jhabrera, Haridwar, Uttrakhand- 247665 and Shri Madan Lal S/o Shri Kurha Ram, DOB: 18.12.1989 is residing at Vill-Khatkar Khurd, Po-Banga, SBS Nagar, Punjab- 144505.

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

1) Ahatsham

- i) Copy of Passport No. W2036737 issued at Dehradun on 12.09.2022 valid up to 11.09.2032.
- ii) Boarding pass of Air Arabia Flight No. G9 418 from Sharjah to Ahmedabad dated 13.03.2024.

2) Madan Lal

- i) Copy of Passport No. U4479816 issued at Jalandhar on 10.02.2021 valid up to 09.02.2031.
- ii) Boarding pass of Air Arabia Flight No. G9 418 from Sharjah to Ahmedabad dated 13.03.2024.

12. We the panchas as well as the passengers 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 said passengers that the recovered Gold bars is attempted to be smuggled into

Before me,

Pancha 1. 520
13-3-2024

(Sumit Kumar Saxena)
Superintendent (AIU)
SVPI Airport, Ahmedabad

313124
(Ahatsham)
Passenger

Madan Lal
1313124
(Madan Lal)
Passenger

Pancha 2. 1313124

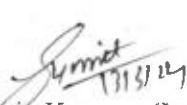
India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold bars is being attempted to be smuggled by the said passengers is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

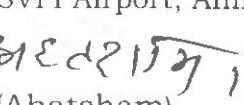
13. The officer, then, in presence of we the panchas and in the presence of the said passenger Shri Ahatsham and Shri Madan Lal, places the said gold bars of 999.0/24kt purity weighing 329.97 grams belongs to Shri Ahatsham and 608.15 grams belongs to Shri Madan Lal, in two transparent plastic box separately along with their packing material i.e. White adhesive tape and the same are sealed with the Customs lac seal. We, the above mentioned two panchas, the AIU officer as well as the passengers 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 passengers. The said sealed transparent plastic box containing gold bars is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5980 (Ahatsham) and 5981 (Madan Lal) both dated 13.03.2024.

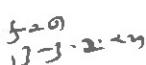
14. The Customs officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we the panchas, AIU Customs Officer and the passengers.

15. Nothing else is seized or taken over from the said passenger Shri Ahatsham and Shri Madan Lal, except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers 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 passengers 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. 11.30 AM on 13.03.2024.

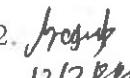
Before me,


(Sumit Kumar Saxena)
Superintendent (AIU)
SVPI Airport, Ahmedabad


(Ahatsham)
Passenger

Pancha 1. 
13-3-2024


13/3/24
(Madan Lal)
Passenger

Pancha 2. 
13/3/24

ANNEXURE 'A'

Dated: 13/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Madan Lal** Passport No. **U4479816**, residing at, Vill-Khatkar Khurd, P.O. Banga, SBS Nagar, Punjab, India travelling by Air Arabia Flight No: G9 418 Arrived on: 13/03/2024 from Sharjah to Ahmedabad, AIU Customs Official Found Suspicious One Pouch Covered with White Tape containing with some paste material (Semi Solid Substance) having Gross Weight **712.290** Grams. from his possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 13/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 13/03/2024.



Re: Item No. 13103124
13/03/2024

(SONI KARTIKEY VASANTRAI)

*P1 - 82.9 - 22N
P2 - 13.3 - 22N
Pax - 13/03/2024
13/03/2024*

ANNEXURE 'B'

VALUATION CERTIFICATE OF TWO GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MADAN LAL AT SVPI AIRPORT, AHMEDABAD ON 13/03/2024.

 Certificate No: 1524/2023-24

Dated: 13/03/2024.

This is to certify that I have checked and examined Two Gold Bar weighing **608.150** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **712.290** Grams (One Pouch Covered with White Tape). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 17/2024- Customs (N.T.) dated 06.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **67400** 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 @ **57536.25** 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	2	608.150	999.0 24Kt	4098931	3499067
	Total	2	608.150		4098931	3499067

Place: Ahmedabad

Date: 13/03/2024



Qr: Certificate-No:1524/2023-24 Dated:13.03.2024 The Deputy Commissioner (AJU) SVPI Customs Ahmedabad Recovered From Madan Lal



Soni Kartikey Vasantra
 13/03/24

(SONI KARTIKEY VASANTRAI)

*P1 - 5233-127
 P2 - Agent 13/3/24
 P3 - recovered 13/3/24*

13/3/24



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www.kvjewels.in



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

Statement of Shri Madan Lal S/o Kurha Ram, DOB: 18.12.1989 holding an Indian Passport No. U 4479816, residential address Vill-Khatkar Khurd, P.O.- Banga, SBS Nagar, Pin-144505, Punjab, India recorded under Section 108 of the Customs Act, 1962 on 13.03.2024.

I, Shri Madan Lal S/o Kurha Ram, DOB: 18.12.1989 holding an Indian Passport No. U 4479816, residential address Vill-Khatkar Khurd, P.O.- Banga, SBS Nagar, Pin-144505, Punjab, India, 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 13.03.2024 in response to the summons dated 13.03.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under :

Q.1 Please state your name, age, address and profession ? What is your education and what are the languages known to you ?

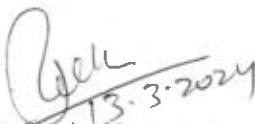
Ans- My name, age and address stated above are true and correct. I am doing work in warehouse in Dubai. I have passed 8th classes and can read, write and understand Hindi and English languages.

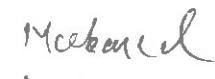
Q.2 Please give the details of your family residing with you and their profession ?

Ans- There are 4 members in my family i.e. my wife, mother & two child.
Q.3 What is your monthly income ?

Ans- My monthly income is Rs. 22,000/- approx.

Before me


(Rajesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


13/3/24
(Shri Madan Lal)
Pax

Q.4 Please explain regarding your overseas travels ?

Ans- I travelled to Sharjah on 24.06.2022. I came on 13.03.2024 by Air Arabia Flight No. G9 418. I booked a air ticket by agent. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold in the form of gold paste.

Q.5 Please peruse Panchnama dated 13.03.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dtd. 13.03.2024 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 paste, which was recovered during the Panchnama proceeding on 13.03.2024 at SVPI Airport, Ahmedabad ?

Ans - I have purchased gold in Sharjah and made in semi solid paste from gold shop. I have borrowed the money from my friend for purchasing of 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 13.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad at around 4:15 AM on 13.03.2023, I was intercepted by the DRI & AIU 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, the officers ask to me change all his clothes. During examination of my clothes, the officers in presence of panchas find a pouch covered with white coloured adhesive tape inside my underwear. I tells the officer that the said pouch has semi solid paste of gold and chemical mix.

Before me


(Rajesh Kumar)
Superintendent (AIU)

14/03/24

13/3/24

(Shri Madan Lal)
Pax

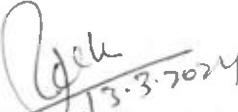
The semi solid paste had total weight of 608.15 Grams, having Tariff value of Rs. 34,99,067/- and market value of Rs. 40,98,931/-, was recovered from me, which was concealed by me inside underwear. The said gold bar was seized by the officers under Panchnama dated 13.03.2024 under the provision of Customs 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 13.03.2024 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.

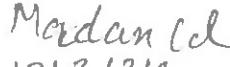
Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: - I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the gold concealed under my underwear but I did not make any declarations in this regard to evade the Customs duty. I confirm the recovery of 608.15 Grams gold, having Tariff value of Rs. 34,99,067/- and market value of Rs. 40,98,931/-, having purity 999.0/24 KT derived as narrated under the Panchnama dated 13.03.2024. 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


 13.3.2024
 (Rajesh Kumar)
 Superintendent (AIU)
 Customs, Ahmedabad


 13/3/24
 (Shri Madan Lal)
 Pax



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/10-357/AIU/C/2023-24

Date: 13.03.2024

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

In exercise of the power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 02 piece of Gold bar totally weighing 608.150 grams having purity 999.0/24Kt, Tariff value of Rs. 34,99,067/- and Market value of Rs. 40,98,931/- along with packing material i.e. white adhesive tape, as on 13.03.2024 smuggled by Shri Madan Lal having Passport No. U4479816 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 the passenger in the form of semi solid paste pouch covered with white adhesive tape and kept inside his underwear worn by the passenger. 02 gold bars are recovered during the course of Panchnama proceedings dated 13.03.2024 drawn at Terminal-2, SVPI Airport, Ahmedabad.

2. The gold which was recovered from the pax is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	02	608.150	999.0 24Kt.	40,98,931/-	34,99,067/-

Date : 13.03.2024
Place: SVPI Airport, Ahmedabad

(J P Agrawal)
Superintendent,
Customs (AIU), SVPI
Air Port, Ahmedabad