



## प्रधान आयुक्तकार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्कभवन,” पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.

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### SHOW CAUSE NOTICE

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

**Shri Ashish Das**, (hereinafter referred to as the said “passenger/ Noticee”), residing at House No. 432-A, Shiv Chowk, Sajidehra, Kota, Pin - 324009, Rajasthan, holding an Indian Passport No. X8972857 arrived from Dubai to Ahmedabad by (Seat No. 30C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of input of DRI, AZU, Ahmedabad and passenger profiling, one passenger Shri Ashish Das, who arrived by Spice Jet Flight No. SG 16 on 07.02.2024 from Dubai 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 08.02.2024 (**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 Air Intelligence Unit (AIU), SVPI Airport, Customs, Ahmedabad identified Shri Ashish Das by his passport No. X8972857 and his boarding pass bearing Seat No. 30C, in the Airplane SG 16 of Spice Jet Airlines on 07.02.2024. 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 the presence of the panchas, the officers asked the passenger, Shri Ashish Das at the Customs Counter of the Red Channel, if he had 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 wanted 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 Ashish Das carried one black colour check in baggage and one purse with him. In presence of the panchas, the Customs Officers asked the said passenger, if he had anything dutiable or restricted/ prohibited items declarable before the Customs, in reply to which he denied.

**2.1** Thereafter, the Customs officers in presence of the panchas started personal search and examination of the passenger. The officers, in presence of the panchas carried out scanning of the baggage and purse in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

**2.2.** Thereafter, the officers asked 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 removed all the metallic objects such as mobile, purse etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound was heard/ generated, indicating there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the said passenger, the panchas and the officers 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. The officers checked the baggage of the passenger, however nothing objectionable was found.

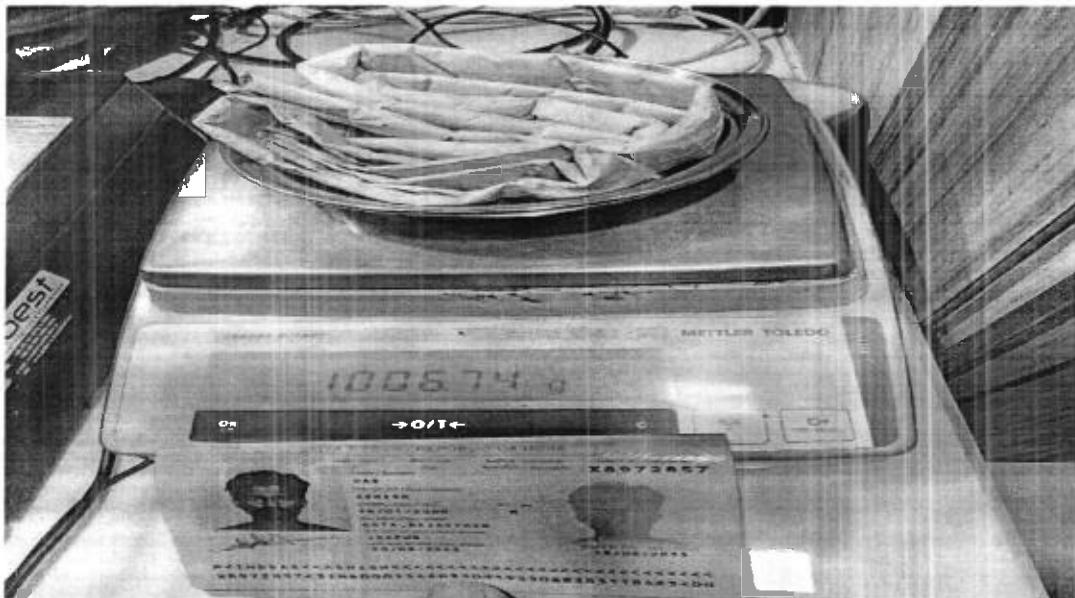
**2.3.** Thereafter, after thorough interrogation by the officers, in presence of the panchas, the passenger confessed that he was carrying high valued dutiable goods as semi-solid substance consisting of gold & chemical mix in the form of strip inside the waist band of his underwear and fly of the zip. The officers, then asked the passenger to hand over the said undeclared goods as semi-solid substance consisting of gold & chemical mix. The passenger opened his trouser and removed three strips containing gold and chemical

mix covered with white tape from his underwear & zip fly and handed over the same to the officers. Thereafter, in order to confirm the purity of the goods recovered from the above said passenger concealed in underwear & zip fly, the AIU officer called the Government Approved Valuer to know the purity and the valuation of the goods so recovered. As the aforesaid passenger confirmed the goods recovered from them as Gold, he required to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU Officer that the testing of the said material is only possible at his workshop as the gold recovered in gold paste form to be converted into gold bar by melting it and also informed the address of his workshop.

**2.4** Thereafter, the panchas along with the passenger and the officers left the Airport premises in a Government Vehicle and reached 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 aforesaid premises, the officer introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, the Government Approved Valuer. Here, after conducting weighing of the goods recovered from the passenger Shri Kartikey Vasantrai Soni started the process of melting one by one in the furnace. The panchas, the passenger 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 submitted by the Government Approved Valuer, which is summarized as under:-

Details of Item	PCS	Net Weight in Gram	Purity	Market Value (Rs)	Tariff Value Rs.
Gold Bar	1	857.080	999.0 24Kt	55,43,593/-	47,63,214/-

**2.5** The Officers took the photograph of the weightment of gold prior to melting and conversion into gold bar and after conversion into gold bar as under:



**2.6.** The said substance consisting of gold was tested by the valuer and after completion of the procedure, the Government Approved Valuer informed that **1 Gold bar** weighing **857.080 grams** having purity 999.0/24 Kt. derived from 1006.740 grams of Strip containing gold and chemical mix. 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.1323/2023-24 dated 08/02/2024, wherein it is certified that the gold bar is having purity 999.0/24kt, having **tariff value of Rs.47,63,214/-** (Rs. Forty-Seven Lakhs Sixty-Three Thousand Two Hundred and Fourteen only) and **market value of Rs.55,43,593/-** (Rs. Fifty-Five Lakhs Forty-Three Thousand Five Hundred and Ninety-Three Only). The value of the gold bar has been calculated as per the Notification No. 09/2024-Customs (N.T.) dated 31.01.2024 (Gold) and Notification No. 10/2024-Customs (N.T.) dated 00.12.2024 (Exchange Rate).

**2.7.** 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 08.02.2024. Thereafter, the Officers in the presence of the panchas asked the passenger Shri Ashish Das, to produce the documents in his possession and he produced the below mentioned documents:

- (i) Copy of Stamped pages of Passport No. X8972857 issued at Jaipur on 20.09.2023 and valid up to 19.09.2033.
- (ii) Boarding pass dated 07.02.2024 showing seat No.30C of Flight No. SG 16 from Dubai to Ahmedabad.

The Officers in presence of the panchas and passenger carried out scrutiny of the documents of the passenger, and found that Shri Ashish Das, aged 23 years, holding Indian Passport No. X8972857 was issued on 20.09.2023 and his address as per Passport is House No.432-A, Shiv Chowk, Sajidehra, Kota, Pin:-324009, Rajasthan.

**2.8.** 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 is of 24Kt. with purity 999.0 weighing 857.080 grams having tariff value of Rs.47,63,214/- (Rs. Forty-Seven Lakhs Sixty-Three Thousand Two Hundred and Fourteen only) and market value of Rs.55,43,593/- (Rs. Fifty-Five Lakhs Forty-Three Thousand Five Hundred and Ninety-Three Only). The said passenger had attempted to smuggle gold into India with intent to evade payment of Customs duty which is a clear violation of the provisions of the 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 08.02.2024, under Section 110 (1) & (3) of the Customs Act, 1962.

4. A Statement of the passenger, Shri Ashish Das, residing at House No.432-A, Shiv Chowk, Sajidehra, Kota, Pin:-324009, Rajasthan, holding an Indian Passport Number No. X8972857 was recorded under Section 108 of the Customs Act, 1962 (**RUD-02**) before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 08.02.2024, wherein he inter alia stated that he took flight for Dubai by flight of Spice Jet Airlines on 03.02.2024 from SVPI Airport, Ahmedabad; that after spending 4 days in Dubai he boarded flight SG 16 of Spice Jet Airlines from Dubai to Ahmedabad on 07.02.2024 and returned back to Ahmedabad at 11:35 Hrs. same day i.e. 07.02.2024; that the travel ticket was booked by an agent and payment was paid by him; that this is the first time when he took attempt to smuggle Gold by way of concealment of Gold and chemical mix in the form of strip in waist band of the underwear and zip fly. He stated that he had perused the said Panchnama Dated 08.02.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad; that he agreed with the contents of the said panchnama proceedings and in token of its correctness, he put his dated signature on each page of the panchnama. He also stated that a local person in Dubai had contacted him in a Mall namely Baniyas Square who handed over him underwear and a jeans pant which were unusually heavy and instructed him; that the gold paste concealed in the waist band of the underwear and zip fly of jeans was purchased by the said unknown person in Dubai. On being asked he further stated that the address of delivery of the gold paste was not known to him; that the gold paste concealed in the waist band of the underwear and zip fly of jeans was to be delivered to a person at Ahmedabad Airport who would contact him on his arrival at Ahmedabad.

**4.1** On being asked he stated that he was in temptation of earning money and therefore he opted this illegal smuggling of Gold paste 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 Custom duty. He confirmed the recovery of

857.080 grams of Gold having tariff value of Rs.55,43,593/- and Market value of Rs.47,63,214/- having purity 999.0/24 KT as narrated under the Panchnama dated 08.02.2024. He stated that he had opted for green channel and attempted to smuggle the gold without paying customs duty. He also stated that he was aware that bringing dutiable/ prohibited/ restricted goods without declaration and without payment of duty is an offence.

5. The above said gold bar with a net weightment of 857.080 grams having purity of 999.0/24 Kt. involving market value of Rs.55,43,593/- (Rs. Fifty-Five Lakhs Forty-Three Thousand Five Hundred and Ninety-Three Only) and tariff value of Rs.47,63,214/- (Rs. Forty-Seven Lakhs Sixty-Three Thousand Two Hundred and Fourteen Only) recovered from the said passenger which was attempted to be smuggled into India with an intent to evade payment of Customs duty by of concealment of the strip containing gold in semi solid paste form in his underwear and zip fly which was in clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief the Gold bar totally weighing 857.080 grams which was attempted to be smuggled by Shri Ashish Das, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 857.080 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 08.02.2024, issued from F. No. VIII/10-292/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/- (Rs. Fifty Lakhs) or more.

**6.1** Since, the value of gold recovered from Shri Ashish Das weighing 857.080 grams is more than Rs.50,00,000/-, hence Shri Ashish Das

was arrested under section 104 of the Customs Act, 1962 on 10.12.2023. Subsequently, the passenger Shri Ashish Das was released on Bail on payment of Bail amount of Rs.87,000/-vide Challan No. 38997 dtd. 09.02.2023 as per bail bond dtd. 09.02.2024.

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

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

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

**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 857.080 Grams having purity 999.0/24 Kt., by concealing in three strips wrapped in white coloured tape containing gold in semi solid paste form in his underwear and zip fly, and involving tariff value of Rs.47,63,214/- (Rs. Forty-Seven Lakhs

Sixty-Three Thousand Two Hundred and Fourteen Only) and market value of Rs.55,43,593/- (Rs. Fifty-Five Lakhs Forty-Three Thousand Five Hundred and Ninety-Three Only). The said gold was concealed in three strips wrapped in white coloured tape containing gold in semi solid paste form in his underwear and zip fly 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 857.080 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealment of three strips wrapped in white colored tape containing gold in semi solid paste form in his underwear and zip fly 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 Ashish Das, found concealed the strips wrapped in white coloured tape containing gold in semi solid paste form in his underwear and zip fly, 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 Ashish Das, 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 857.080 Grams having purity 999.0/24 Kt. and having tariff value of Rs.47,63,214/- (Rs. Forty-Seven Lakhs Sixty-Three Thousand Two Hundred and Fourteen Only) and market value of Rs.55,43,593/- (Rs. Fifty-Five Lakhs Forty-Three Thousand Five Hundred and Ninety-Three Only), which was concealed in the strips wrapped in white colored tape containing gold in semi solid paste form in his underwear and zip fly by the passenger, totally weighing 857.080 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger/ Noticee Shri Ashish Das.

9. Now, therefore, **Shri Ashish Das**, residing at House No.432-A, Shiv Chowk, Sajidehra, Kota (Rajasthan), Pin – 324009 holding an Indian Passport Number No. X8972857, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2<sup>nd</sup>Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why: -

(i) The One Gold Bar weighing **857.080** Grams having purity 999.0/24 Kt. and having tariff value of **Rs.47,63,214/-** (Rs. Forty-Seven Lakhs Sixty-Three Thousand Two Hundred and Fourteen Only) and market value of **Rs.55,43,593/-** (Rs. Fifty-Five Lakhs Forty-Three Thousand Five Hundred and Ninety-Three Only), derived from strips wrapped in white colored tape containing gold in semi solid paste form in the passenger's underwear and zip fly was placed under seizure under Panchnama proceedings dated 08.02.2024 and Seizure Memo Order dated 08.02.2024, 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 coloured tape, used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under panchnama dated 08.02.2024 and Seizure memo order dated 08.02.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger Shri Ashish Das holding Indian Passport No. X8972857 under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

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

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

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

*Vishal  
4/6/24*

**(Vishal Malani)**

Additional Commissioner  
Customs, Ahmedabad.

F. No. VIII/10-59/SVPIA-A/O&A/HQ/2024-25      Date : 04.06.2024  
DIN: 20240671MN000000FF6C

BY SPEED POST/ E-mail:

To,

**Shri Ashish Das,**  
House No.432-A, Shiv Chowk, Sajidehra,  
Kota (Rajasthan), Pin - 324009.

**Copy to :**

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

**Annexure 'A'**

Documents relied upon in the notice to Show Cause issued to Shri Ashish Das holding Indian Passport No. X8972857, for attempting to smuggle One Gold Bar having net weight of 857.080 Grams.

Sr. No.	Document	Remarks
1	Panchnama drawn on 08.02.2024 at SVP International Airport, Ahmedabad	Copy enclosed.
2	Valuation certificate dated 08.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 08.02.2024 of Shri Ashish Das.	Copy enclosed.
4.	Seizure memo Order dated 08.02.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.