



## પ્રધાન આયુક્તકા કાર્યાલય, સીમાશુલ્ક, અહમદાબાદ

“સીમાશુલ્કભવન,” પહ્લીમંજિલ, પુરાનેહાઈકોટ્કેસામને, નવરંગપુરા, અહમદાબાદ – 380 009.  
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### **SHOW CAUSE NOTICE** (Issued under Section 124 of the Customs Act, 1962)

**Shri Sajid Anvarbhai Shekh**, (D.O.B: 26.08.1990) (hereinafter referred to as the said “passenger/ Noticee”), residential address as per passport is Taherpura, Behind Police line, Siddhpur, Patan, Gujarat - 384151 holding Indian Passport No. R4015752, arrived by Indigo Airlines Flight No. 6E92 from Jeddah to Ahmedabad on 16.02.2024 (Seat No: 10C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 16.02.2024 (**RUD – 01**), in presence of two independent witnesses for passenger’s personal search and examination of his 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 they 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. Thereafter, the baggage of the passenger was scanned in the X-Ray Bag Scanning Machine (BSM) installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad and some suspicious images were observed/ noticed by the AIU officers. The AIU officer asked him about the suspicious image shown by the X-Ray Bag Scanning Machine (BSM). After sustained interrogation Shri Sajid Anvarbhai Shekh

confessed that he is carrying 02 gold bars hidden in date's packet. Thereafter, 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. The passenger removed the metallic substances from his body such as mobile, wallet, etc. and kept it in a plastic tray placed on the table and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating there was nothing objectionable/ dutiable substance on his body/ clothes.

2.1 The officers wanted to ensure the correctness of weight and value of the recovered gold bars from Shri Sajid Anvarbhai Shekh. Hence, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted and accordingly, the officers, the panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, C.G. Road, Ahmedabad - 380006. Shri Kartikey Vasantrai Soni, the Government Approved Valuer informed that 02 Gold bars weighing **233.180 grams** having purity 999.0/24 Kt. is recovered from Shri Sajid Anvarbhai Shekh. After testing the said gold bar, the Government Approved Valuer confirmed that it is pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 1380/2023-24 dated 16.02.2024 (**RUD - 02**) certified that extracted 02 gold bars are having purity 999.0/24kt and tariff value is **Rs.12,50,127/-** (Rupees Twelve Lakh Fifty Thousand One hundred and twenty-seven only) and Market value is **Rs.14,83,958/-** (Rupees Fourteen Lakh Eighty-Three Thousand Nine Hundred and Fifty-Eight Only). The value of the gold bar was calculated as per the Notification No. 12/2024-Customs (N.T.) dated 15-02-2024 (Gold) and Notification No. 13/2024-Customs (N.T.) dtd. 15-02-2024 (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	Gold Bars (02pcs)	233.180	999.0 24Kt.	1483958/-	1250127/-

The photograph of the extracted 02 gold bars is as follows:-



2.2 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1380/2023-24 dated 16.02.2024 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger -Shri Sajid Anvarbhai Shekh were withdrawn under the Panchnama dated 16.02.2024:-

- i) Copy of Stamped pages of Passport No. R4015752 issued at Ahmedabad on 13.09.2017 and valid up to 12.09.2027.
- ii) Boarding pass of Indigo Airlines from Jeddah to Ahmedabad dated 16.02.2024 having seat No.10C.

4. Accordingly, 02 gold bars having purity 999.0/24 Kt. weighing 233.180 grams recovered from Shri Sajid Anvarbhai Shekh were seized vide Panchnama dated 16.02.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bars were smuggled into India by the said passenger with an intention to

evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Sajid Anvarbhai Shekh was recorded on 16.02.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) He had visited UAE three times for Umrah purpose.
- (ii) He is a Molana and his travel expenses this time were borne by his devotees.
- (iii) The gold was purchased by him for his family.
- (iv) He had intentionally not declared the seized items, i.e., gold before the Customs Authorities at SVP International Airport Ahmedabad, as he wanted to clear it illicitly and evade payment of Customs Duty. He was fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations
- (v) He agreed that he had done evasion of Customs duty. He confessed that he bought 02 gold bars hidden under date's packet weighing 233.180 grams having purity 999.0/24kt and tariff value is Rs.1250127/- (Rupees Twelve Lakh Fifty Thousand One hundred and Twenty Seven only) and Market value is Rs.1483958/- (Rupees Fourteen Lakh Eighty Three Thousand Nine Hundred and Fifty Eight Only) which were recovered from his baggage.

6. The above said 02 gold bars weighing 233.180 grams of 24Kt, with purity 999.0 having tariff value of Rs.12,50,127/- (Rupees Twelve Lakh Fifty Thousand One hundred and Twenty Seven only) and Market value of Rs.14,83,958/- (Rupees Fourteen Lakh Eighty Three Thousand Nine Hundred and Fifty Eight Only), recovered from Shri Sajid Anvarbhai Shekh, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in date's packet, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bars weighing 233.180 grams which was attempted to be smuggled by Shri Sajid Anvarbhai Shekh are liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said 02 gold bars weighing 233.180 grams derived from Date's packets was

placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 16.02.2024 (**RUD - 04**).

7. **RELEVANT LEGAL PROVISIONS:**

A. **THE CUSTOMS ACT, 1962:**

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

(22) "goods" includes—

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and
- (d) anyothis 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 othis 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 othiswise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any othis 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.

**VIII) "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 law:**

8. It therefore appears that:

(a) The passenger Shri Sajid Anvarbhai Shekh was actively indulged in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 233.180 grams having with purity 999.0 having tariff value of Rs.12,50,127/- (Rupees Twelve Lakh Fifty Thousand One hundred and Twenty Seven only) and Market value of

Rs.14,83,958/- (Rupees Fourteen Lakh Eighty Three Thousand Nine Hundred and Fifty Eight Only). The said gold was concealed in Date's packet by the passenger and was not declared to the Customs. The passenger opted green channel to exit the Airport with the 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 gold bars weighing 233.180 grams of purity 999.0/24 Kt. by Shri Sajid Anvarbhai Shekh 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 his, 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 Date's packet, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) Shri Sajid Anvarbhai Shekh 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 02 gold bars weighing 233.180 grams of 24Kt, with purity 999.0 having tariff value of Rs.12,50,127/- (Rupees Twelve Lakh Fifty Thousand One hundred and Twenty Seven only) and Market value of Rs.14,83,958/- (Rupees Fourteen Lakh Eighty Three Thousand Nine Hundred and Fifty Eight Only) derived from Date's packet of Shri Sajid Anvarbhai Shekh without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Sajid Anvarbhai Shekh.

9. In view of the above, now, therefore, **Shri Sajid Anvarbhai Shekh**, residing at Taherpura, Behind Police line, Siddhpur, Patan, Gujarat - 384151, holding Indian Passport No. R4015752, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office at 2<sup>nd</sup> Floor, Customs House, Opposite Old High Court Navrangpura, Ahmedabad-380009, as to why:

- (i) The **02 gold bars** weighing **233.180** grams of 24Kt, with purity 999.0 having tariff value of **Rs.12,50,127/-** (Rupees Twelve Lakh Fifty Thousand One hundred and twenty-seven only) and Market value of **Rs.14,83,958/-** (Rupees Fourteen Lakh Eighty Three Thousand Nine Hundred and Fifty Eight Only) derived from Date's packet of Shri Sajid Anvarbhai Shekh and placed under seizure under panchnama proceedings dated 16.02.2024 and Seizure Memo Order dated 16.02.2024, should not be confiscated under the provisions of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Sajid Anvarbhai Shekh is further required to state specifically in the written reply to this notice 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

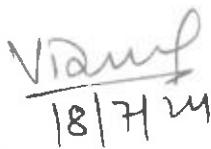
time of showing cause, all the evidences which he intends to rely upon in defense.

11. Shri Sajid Anvarbhai Shekh 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 of his action that may be taken against his, under any other provisions of Customs Act, 1962 and/or rules made there under and/or under the provisions of any of this 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.

  
 18/7/24  
**(Vishal Malani)**  
 Additional Commissioner,  
 Customs, Ahmedabad.

F. No. VIII/10-164/SVPIA-A/O&A/HQ/2024-25      Date : 18.07.2024  
 DIN: 20240771MN0000612526

**BY SPEED POST :**

To,  
**Shri Sajid Anvarbhai Shekh**  
 Taherpura, Behind Police line,  
 Siddhpur, Patan,  
 Gujarat-384151.

## Copy to:

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

**Annexure 'A'**

List of documents relied upon in the notice to show cause issued to Shri Sajid Anvarbhai Shekh, Taherpura, Behind Police line, Siddhpur, Patan, Gujarat – 384151 for attempting to smuggle 02 Gold Bars weighing 233.180 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 16.02.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation Certificate No: 1380/2023-24 dated 16.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 16.02.2024 of Shri Sajid Anvarbhai Shekh	Copy enclosed
4.	Seizure memo Order dated 16.02.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of 04 gold bars weighing 566.210 grams.	Copy enclosed

Panchnama dated 16.02.2024 drawn in the Arrival Hall of Terminal 2 of  
SVPI Airport, Ahmedabad

Sr. No.	Name & Address of the Panchas	Age	Occupation
1	Manish Labana, 128, Jadaynagar, Bharwadwas, Meenagar, Ahmedabad.	27	Service
2	Laxmanlal Labana, Post-Bukada, Panchayat Smiti, Simalwada, Thana-Dambhola, Jilla- Dungarpur, Rajasthan.	47	Service

We the above named panchas are called by a person at around 08:45 hours of today i.e. on 16.02.2024, who introduced herself as Sarjula Vasava Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of three passengers, who are coming by Indigo Airlines Flight No. 6E92, which is coming from Jeddah to Ahmedabad that he and her other colleagues are going to conduct. Further, the AIU officer also introduces other officers accompanying him as Shri Himanshu Garg, Deputy Commissioner, Customs (AIU), Shri Rakesh Kumar, Superintendent and Shri Ravi Shankar Kumar, Superintendent and Shri Kamal Kumar Khatik, Inspector of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

Now, the Customs Officer informs us that on profiling and suspicious movement of passengers are suspected to be carrying high valued dutiable goods and trying to exit green channel without any declaration of goods. Therefore a thorough search of all the baggage of the passengers as well as their personal search is required to be carried out. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Accordingly, in the presence of we the panchas, on being asked about identity of passengers by the Custom officers, the passengers identify themselves as (1) Shri Maheboobkhan Umarkhan Kureshi, by showing his passport Bearing No. P7226304, (2) Shri Sajid Anwarbhai Shekh by showing his passport Bearing No. R4015752 and (3) Shri Firojkhan Umarkhan Kureshi by showing his passport Bearing No. P7225550 respectively which shows that they have arrived by Indigo Flight No. 6E92 from Jeddah to Ahmedabad dated 16.02.2024 at SVPI Airport, Ahmedabad.

The officer informs we the Panchas that on the basis of profiling, their suspicious moments and body language, personal frisking and checking in the Door Frame Metal Detector (DFMD) of the passengers and examination of the passengers' baggage is required.

Before me,

*Sarjula Vasava*  
(Sarjula Vasava)  
Superintendent(AIU)

*Shri Yuvvi Patel*  
(1) Shri Maheboobkhan Umarkhan  
Kureshi Pancha 1. *મનીલુંઠ 16-2-24*  
*૧૯૨૫ માય 16-2-2024*  
(2) Shri Sajid Anwarbhai Shekh  
*૧૯૨૫ માય 16-2-24*  
(3) Shri Firojkhan Umarkhan  
Kureshi Pancha 2. *મનીલુંઠ 16-2-24*

*સરજુલા વસવા ૩૩૪૧૮, ૩૩૨, ૧૧-૨૮-૨૪*

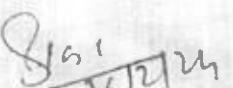
In the presence of we the panchas, the AIU Officer asks the passenger whether they are carrying any dutiable goods or foreign currency or any restricted goods and they wish to declare before Customs Authority. In reply all the passengers (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shekh and (3) Shri Firoj Khan Umarkhan Kureshi respectively which shows that they have arrived by Indigo Flight No. 6I692 have informed that they are not carrying any dutiable items or gold ornaments. Further, the AIU officers inform the passengers that they would be conducting their personal search and detailed examination of their baggages (all above three have Two Check-in baggage). Here, the AIU officers offer their personal search to the passengers but the passengers deny saying that they are having full trust on the AIU officers. Now, the AIU officer ask the passengers whether they want to be checked in front of the executive magistrate or Superintendent of Customs, in reply the passengers give their consent to be searched in front of the Superintendent of Customs.

Now, the officers put/place the baggages of both the passengers into the Baggage Screening Machine (BSM) for examination/checking in presence of we the panchas. On examination of baggage, the AIU officers noticed/observed some suspicious x-ray image indicating something objectionable is present in the bags. The officer of AIU asked about the suspicious x-ray image also asked whether all three carrying any dutiable/contraband goods. After sustained interrogation all three confesses that they have Gold bar which is hidden in date's packets.

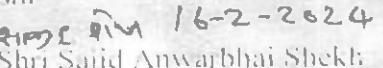
Thereafter, the officers first ask (1) **Shri Maheboobkhan Umarkhan Kureshi** to remove all the metallic items, Purse, Ring and jewelry etc. from her body and pass through the Door Frame Metal Detector (DFMD). The pax places his mobile, wallet, purse, in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers notice/hear no beep sound from the machine. The AIU officers again ask Shri Maheboobkhan Umarkhan Kureshi to pass through the DFMD machine, to which the pax again passes through the DFMD machine. On again passing through the DFMD, we Panchas and officers did not notice/hear any beep sound indicating no metal on the body.

The officers then ask second passenger (2) **Shri Sajid Anwarbhai Shekh**, remove all the metallic items on his body and pass through the Door Frame Metal Detector (DFMD). The passenger places his mobile, wallet, purse, in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers did not notice/hear a beep sound indicating there is no metallic thing on the body. The AIU officers again ask Shri Sajid Anwarbhai Shekh to pass through the DFMD machine, to which the pax again passes through the

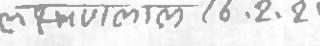
Before me,

  
Sarjula Vasava  
Superintendent(AIU)

  
(1) Shri Maheboobkhan Umarkhan Kureshi

  
(2) Shri Sajid Anwarbhai Shekh

  
(3) Shri Firoj Khan Umarkhan Kureshi

Pancha 1  16.2.24

Pancha 2  16.2.24

DFMD machine. On passing through the DFMD, we Panchas and officers again did not notice/hear any beep sound.

The officers then ask third passenger 3) **Shri Firoj Khan Umarkhan Kureshi** to remove all the metallic items on his body and pass through the Door Frame Metal Detector (DFMD). The passenger places his mobile, wallet, purse, Two gold chain, and one Kada in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers did not notice/hear a beep sound indicating there is no metallic thing on the body. The AIU officers again ask Shri Firoj Khan Umarkhan Kureshi to pass through the DFMD machine, to which the pax again passes through the DFMD machine. On passing through the DFMD, we Panchas and officers again did not notice/hear any beep sound.

Thereafter, the passengers are then taken to the AIU office located at opposite of Belt No. 2, in arrival Hall of SVPI Airport, Ahmedabad for further examination. On detailed examination of their baggage and personal search nothing other objectionable noticed.

The passengers in presence of we the panchas confess that they individually have carried Gold bar(Photograph mentioned below)

Five Gold Bars recovered from Shri Kureshi Maheboob Khan Umarkhan



Two Gold Bars recovered from Shri Sajid Anwarbhai Shekh



Before me,

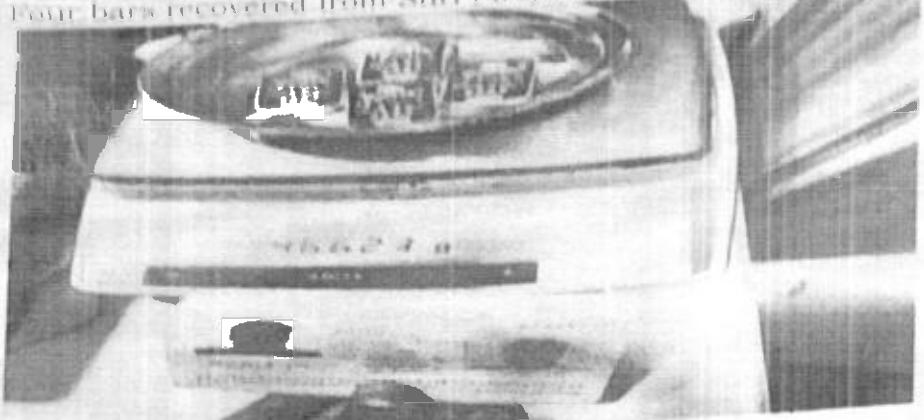
Sar -  
T6724  
(Sarjula Vasava)  
Superintendent(AIU)

*Shri Maheboob Khan Umarkhan* Pancha 1. *16-2-2024*  
(1) Shri Maheboob Khan Umarkhan Pancha 1. *16-2-2024*  
Kureshi  
*Shri Sajid Anwarbhai Shekh* Pancha 2. *16-2-2024*  
(2) Shri Sajid Anwarbhai Shekh Pancha 2. *16-2-2024*  
*Shri Firoj Khan Umarkhan*  
Kureshi

*Shri Maheboob Khan Umarkhan, 16-2-2024*

Page

Four bars recovered from Shri Firoj Khan Umarkhan Kureshi



The Customs officers inform we the panchas that in order to ensure the correctness of weight and value of the recovered gold bars from the possession of each pax (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shekh and (3) Shri Firoj Khan Umarkhan Kureshi the Government approved valuer is required to be called. In reply he requested to reach his premises.

Thereafter, at around 11.30 am on 16.02.2024, the AIU Officers along with the passenger and the panchas leave the Airport premises in a Government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/H Ratnam Complex, C.G.Road, Ahmedabad 380006.

Shri Soni Kartikey Vasantrai, Government Approved Valuer after detailed examination and testing submitted a valuation Report as Annexure A dated 16.02.2024 wherein he provided weighment of Two Gold Chain, One Kada for each pax, purity, market value and tariff value. The Tariff value has been determined in terms of Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). The report is as below mentioned:

Name of Passenger from whose possession goods recovered	Details of Article/ Items	PCS/ NOS	Gross Weight (In Grams)	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Shri Maheboobkhan Umarkhan Kureshi	Gold Bar	05	566.210	566.210	999.0 24KT	36,03,360	30,35,571
	Total Gold Bar	05	566.210	566.210	999.0 24KT	36,03,360	30,35,571
Shri Sajid Anwarbhai Shekh	Gold Bar	02	233.180	233.180	999.0 24KT	14,83,958	12,50,127
	Total Gold Bar	02	233.180	233.180	999.0 24KT	14,83,958	12,50,127
Shri Firoj Khan Umarkhan Kureshi	Gold Bar	04	466.230	466.230	999.0 24KT	29,67,088	24,99,557
	Gold Bar	04	466.230	466.230	999.0 24KT	29,67,088	24,99,557

Before me,

(Sarju Vasava)  
Superintendent(AIU)

(1) Shri Maheboobkhan Umarkhan Kureshi

Pancha 1.

2024-02-16-2-2024

(2) Shri Sajid Anwarbhai Shekh

Pancha 2.

(3) Shri Firoj Khan Umarkhan

Q-2024

Thereafter, the Government Approved Valuer informs that Five Gold bars recovered from,

(1) Shri Maheboobkhan Umarkhan Kureshi, totally weighing **566.210** Grams are of 24 KT (999.0 Purity) is having Rs. **36,03,360/-** (Rupee Thirty Six Lakhs Three Thousand Three Hundred and Sixty only) [Market Value] and Rs. 30,35,571/- (Thirty Lakhs Thirty Four Thousand Five Hundred and Seventy One only) [Tariff Value].

(2) Shri Sajid Anwarbhai Shekh totally **233.180** Grams are of 24 KT (999.0 Purity) is having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and Rs. 12,50,127/- (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value].

(3) Shri Firojkhan Umarkhan Kureshi, totally weighing 466.230 Grams are of 24 KT (999.0 Purity) is having Rs. 29,67,088/- (Rupee Twenty Nine Lakhs Sixty Seven Thousand Eighty Eight only) [Market Value] and Rs. 24,99,557/- (Rupee Twenty Four Lakhs Ninety Nine Thousand Five Hundred and Fifty Seven only) [Tariff Value]. The Market Value is calculated as per the Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate).

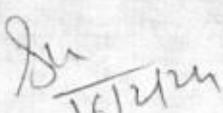
The method of testing and the valuation used by Shri Soni Kartikey Vasantrai is done in a perfect manner in presence of we the independent panchas and the passenger. We the Panchas and the passenger are satisfied and agreed with the testing and Valuation Report (**Annexure-A**) given by Shri Soni Kartikey Vasantrai and in token of the same, we independent Panchas and the passenger put our dated signature on the said valuation report.

As per the documents of the passenger (1) Shri Maheboobkhan Umarkhan Kureshi, his age is 61 years (DOB-20.01.1963), S/o Umarkham Mohmedkhan Kureshi and residence address (as per Passport) is at 73, Amanpark Society, Kundal Road, Kadi Mehsana, Gujarat, Pin 382715.

On being asked by the AIU officer, the passenger Shri Maheboobkhan Umarkhan Kureshi, produces the travelling documents and identity proof documents which are as under:-

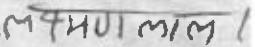
ii) Boarding Pass from Jeddah to Ahmedabad of Indigo Flight No. 6E92 dated 16.02.2024 , Seat No. 9E.

Before me,

  
16/2/24  
(Sarjula Vasava)  
Superintendent(AIU)

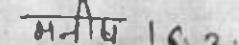


(1) Shri Maheboobkhan Umarkhan Kureshi

Pancha 1 

  
16-2-2024

(2) Shri Sajid Anwarbhai Shekh

Pancha 2 

(3) Shri Firojkhan Umarkhan Kureshi

  
16-2-2024

iii) Copy of Passport No. P7226304 issued at Ahmedabad on 17.02.2017 valid up to 16.02.2027.

As per the documents of the passenger Shri Sajid Anwarbhai Sheikh, his age is 35 years (DOB-26.08.1990), S/o- Anvarbhai Ibrahimbhai Sheikh and residence address (as per Passport) is Taherpura, Behind Police Lane, Siddhpur, Patan pin 384151.

On being asked by the AIU officer, the passenger Sajid Anwarbhai Sheikh, produces the travelling documents and identity proof documents which are as under:-

ii) Boarding Pass from Jeddah to Ahmedabad of Indigo Flight No. 6E92 dated 16.02.2024, Seat No. 10C.  
 iii) Copy of Passport No. R4015752 issued at Ahmedabad on 13.09.2017 valid up to 12.09.2027.

As per the documents of the passenger Shri Firojkhon Umarkhan Kureshi, his age is 55 years (DOB-29.09.1969), S/o- Umarkhan Mohamedkhan Kureshi and residence address (as per Passport) is B/73, Anampark Society, Opp. Madina Masjid, Kundal Road, Kadi, Mehsana Pin 382715.

On being asked by the AIU officer, the passenger Shri Shri Firojkhon Umarkhan Kureshi, produces the travelling documents and identity proof documents which are as under:-

ii) Boarding Pass from Jeddah to Ahmedabad of Indigo Airlines Flight No. 6E92 dated 16.02.2024, Seat No. 9D  
 iii) Copy of Passport No. P7225550 issued at Ahmedabad on 06.01.2017 valid up to 05.01.2027.

Now the AIU Officers show the passenger manifest of 6E92, in which name of (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Sheikh and (3) Shri Firojkhon Umarkhan Kureshi are mentioned at Seq. No. 0153, 0163 and 0154 respectively to passenger as well as to us. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform we the panchas as well as the passengers, that

1) Shri Maheboobkhan Umarkhan Kureshi, totally weighing **566.210** Grams are of 24 KT (999.0 Purity) is having **Rs. 36,03,360/-** (Rupee Thirty Six Lakhs Three Thousand Three Hundred and Sixty only) [Market Value] and **Rs. 30,35,571/-** (Thirty Lakhs Thirty Four Thousand Five Hundred and Seventy One only) [Tariff Value].

Before me,

*Sajid*  
16/2/24

(Sajid Asavari)  
Superintendent AIU

*Maheboobkhan*  
(1) Shri Maheboobkhan Umarkhan

Kureshi

*16-2-24*  
(2) Shri Sajid Anwarbhai Sheikh

(3) Shri Firojkhon Umarkhan

Kureshi

Pancha 1. *16-2-24*

Pancha 2. *16-2-24*

2) Shri Sajid Anwarbhai Shekh totally **233.180** Grams are of 24 KT (999.0 Purity) is having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and **Rs. 12,50,127/-** (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value].

3) Shri Firojkhan Umarkhan Kureshi, totally weighing **466.230** Grams are of 24 KT (999.0 Purity) is having **Rs. 29,67,088/-** (Rupee Twenty Nine Lakhs Sixty Seven Thousand Eighty Eight only) [Market Value] and **Rs. 24,99,557/-** (Rupee Twenty Four Lakhs Ninety Nine Thousand Five Hundred and Fifty Seven only) [Tariff Value]. The Market Value is calculated as per the Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate) Thus, the AIU officer informs that they have a reasonable belief that the above said 1) Five Gold Bars, 2) Two Gold Bars & 3) Four Gold Bar are being attempted to be smuggled by above each three pass are liable for confiscation as per the provisions of Customs Act, 1962, hence, same are being placed under seizure.

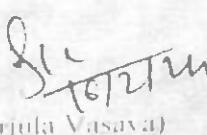
The officer, then, in presence of we the panchas and in the presence of the said passengers, Five Gold bars recovered from:

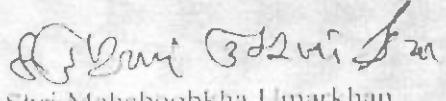
1) Shri Maheboobkhan Umarkhan Kureshi, totally weighing **566.210** Grams are of 24 KT (999.0 Purity) is having Rs. **36,03,360/-** (Rupee Thirty Six Lakhs Three Thousand Three Hundred and Sixty only) [Market Value] and Rs. **30,35,571/-** (Thirty Lakhs Thirty Four Thousand Five Hundred and Seventy One only) [Tariff Value].

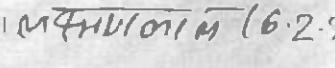
2) Shri Sajid Anwarbhai Shekh totally **233.180** Grams are of 24 KT (999.0 Purity) is having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and **Rs. 12,50,127/-** (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value].

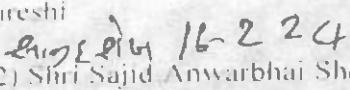
3) Shri Firojkhan Umarkhan Kureshi, totally weighing **466.230** Grams are of 24 KT (999.0 Purity) is having **Rs. 29,67,088/-** (Rupee Twenty Nine Lakhs Sixty Seven Thousand Eighty Eight only) [Market Value] and **Rs. 24,99,557/-** (Rupee Twenty Four Lakhs Ninety Nine Thousand Five Hundred and Fifty Seven only) [Tariff Value]. The Market Value is calculated as per the Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024

Before me,

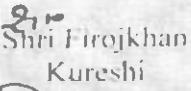
  
(Sarjula Vasava)  
Superintendent(AIU)

  
(1) Shri Maheboobkhan Umarkhan  
Kureshi

Pancha 1  16.2.24

  
(2) Shri Sajid Anwarbhai Shekh

Pancha 2  16.2.24

  
(3) Shri Firojkhan Umarkhan  
Kureshi

 43-2-22

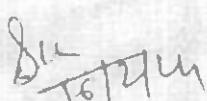
(exchange rate) in three transparent plastic box and after placing the packing list (**Annexure-B, C and D**) on the same, tied it with white thread and sealed it with the Customs lac seal.

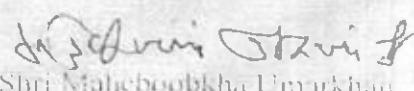
We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shaikh and (3) Shri Firojkhan Umarkhan Kureshi. The said sealed transparent plastic boxes containing two gold chain and one Gold Kada in each box were handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. **5779 dated 16.02.2024(Maheboobkhan)**, **5780 dated 16.02.2024(Sajid Shaikh)** and **5781 dated 16.10.2023(Firozkhah)** respectively.

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 panchas and (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shaikh and (3) Shri Firojkhan Umarkhan Kureshi.

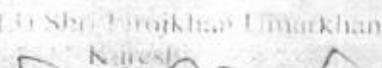
Nothing else is seized/recovered or taken over from the passenger (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shaikh and (3) Shri Firojkhan Umarkhan Kureshi except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. 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 all find that the panchnama true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at 17.20.00 hrs. on 16.02.2024.

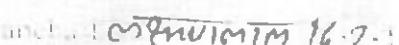
Before me,

  
Sarjuva Vasavai  
Superintendent(AIU)

  
(1) Shri Maheboobkhan Umarkhan  
Kureshi

  
21/02/2024  
(2) Shri Sajid Anwarbhai Shaikh

  
(3) Shri Firojkhan Umarkhan  
Kureshi

Panch.  16.2.24

Panch.  16.2.24

**Statement of Shri Sajid Anwarbhai Shekh, (Mobile No. +919638929480),  
Passport No.R4015752, his age is 35 years (DOB-26.08.1990), S/o- Anvarbhai  
Ibrahimbhai Shekh and residence address (as per Passport) is Taherpura,  
Behind Police Line, Siddhpur, Patan, Pin 384151 recorded under Section 108  
of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI  
Airport, Ahmedabad on 16.02.2024.**

\*\*\*\*\*

I, Shri Sajid Anwarbhai Shekh, (Mobile No. +919638929480), Passport No. R4015752, his age is 35 years (DOB-26.08.1990), S/o- Anvarbhai Ibrahimbhai Shekh and residence address (as per Passport) is Taherpura, Behind Police Line, Siddhpur, Patan pin 384151 present myself before you today on 16.02.2024 in response to the summons bearing DIN No. CBIC-DIN-20240271MN000000C131 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

**Ans:** - My name, age and address stated above is true and correct. I am involving in agricultural work at my native place.

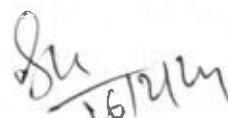
**Q-2. :- Please give the details of your family residing with you and their profession?**

**Ans:** I live with my family having my father, my mother, my wife, my brother & one child. My father works in Masjid. My mother and my wife both are a house wife. My brother is working in shoe shop.

**Q.3:- What is your qualification and your monthly income?**

**Ans.:** I have studied 7<sup>th</sup> standard. My profession is to teach children in Masjid, sometimes doing sell & purchase of houses this way I earn money approx Rs. 22,000/- monthly.

Before me,



(Sarjula Vasava)

Superintendent, Customs (AIU)

2024 16-2-2024

(Sajid Anwarbhai Shekh)

(Pax)

**Q.4:-** Please explain regarding your overseas travels?

**Ans:** I have visited UAE three times i.e 2019, 2023 & 2024 for Umrah. This time I went to Jeddah from Ahmedabad Airport. As I am Molana, the expences were bear by the devotees. I, myself booked my tickets from Jeddah to Ahmedabad via a travel agent from Super Tours & Travels. The two gold bars purchased by me for my family. The same is purchased from my salary and personal savings.

**Q.5.** Please tell me that what was the purpose of your visit to Dubai?

**Ans:** -I went to Jeddah for the purpose of Umrah. For this purpose the tickets wasbooked by me via a travel agent.

**Q.6** Whether you know that bringing/import of gold in India in excess quantity without payment of customs duty and by way of concealment or handing and taking over of the gold in an illegal way is an offense?

**Ans:** Yes, I know bringing/import of gold in India in excess quantity without payment of customs duty and by way of concealment or handing and taking over of the gold in an illegal way is an offense.

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

**Ans:** - I state that I have never indulged in any smuggling activity in the past. This is the first time I have carried two gold bars weighing 233.18 grams.

**Q.8.** Please narrate the events on 16.02.2024 at the time of arrival at Ahmedabad Airport?

**Ans:** - On arrival at SVPI Airport at Ahmedabad at about 9.45 AM I was intercepted by AIU Officers when I tried to exit through green channel with one backpack and one trolley bag. The AIU officer asked me to put all my baggages in Baggage Scanning machine installed opp. Belt. No. 2. while scanning my baggages they AIU officer noticed/observed some suspicious x-ray image which shows image of gold. So, the officer of AIU asked me to open the trolley bag and also asked me whether carrying any dutiable goods with you. In reply, I confessed that I have hidden two gold bars in date's packet having gross weight 233.180 grams. The said two bars was taken by the officers to the govt. approved Valuer, who in my presence tested and reported that the gold bar is having weight 233.180 grams, having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and Rs. **12,50,127/-** (Rupee Twelvc Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value]. The said gold bar was seized by the officers under Panchnama dated 16.01.2024 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 16.02.2024 and I confirm the events narrated in the said panchnama drawn on 16.02.2024 at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Before me,

  
Sarjula Vasava

Superintendent, Customs (AIU)

2102 2024 16-2-2024

**(Sajid Anwarbhai Shekh)**

(Pax)

**Q.10:-** Please state specifically why you had opted for green channel without declaring the dutiable goods?

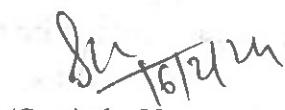
**Ans:** I state that I am aware that import of gold in India without payment of customs duty is an offence. Since, I was aware of the two gold bars hidden in date's packet in trolley bag but I did not make any declarations in this regard. I confirm the recovery of 233.180 grams of Gold having purity 999.0/24 KT valued at Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and Rs. 12,50,127/- (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value] of the said two gold bar recovered from me hidden in the date's packet by me under the Panchnama dated 16.01.2024. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

**Q.11.** To whom the consignment of gold was supposed to handover after reaching Ahmedabad?

**Ans.** As I stated above this two gold bars are belongs to me so I were not going to hand over this to any other person.

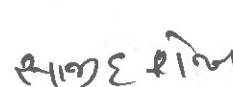
I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature herein below. I further state that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

Before me,



(Sarjula Vasava)

Superintendent, Customs (AIU)

 16-2-2024

**(Sajid Anwarbhai Shekh)**

(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/10-317/AIU/A/2023-24

Date: 16.02.2024

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place two Gold Bars total weight 233.180 gram of 24Kt, with purity 999.0 is having market value of Rs. 14,83,958/- (Rupees Fourteen Lakh eighty three thousand nine hundred fifty eight only) and Tariff Value Rs. 30,35,571/- (Rupees Thirty lakh thirty five thousand five hundred seventy one only) as on 16.02.2024 smuggled by Sajid Anvarbhai Shekh, 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 Sajid Anvarbhai Shekh, in form of 02 Gold Bars total weighing 233.180 grams having purity 999.0/24 Kt concealed in his baggage and the same was recovered during the course of Panchnama dated 16.02.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Sajid Anvarbhai Shekh, is being seized vide warehouse entry no.5780/2024, dated 16.02.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	02 Gold bar having purity 999.0/24 Kt	2	233.180	24 Kt	Rs. 1483958/-	Rs. 1250127/-
	Total	2	233.180	24 Kt	Rs. 1483958/-	Rs. 1250127/-

Date : 16.02.2024  
Place: SVPI Airport, Ahmedabad

*Shumar*  
16.02.2024  
(Ravi Shankar Karmar)  
(Sarjula Vasava)  
Superintendent, Customs(AIU)  
SVPI Air Port, Ahmedabad.

*2102 212*  
16 - 2 - 2024

## ANNEXURE 'A'

### VALUATION CERTIFICATE OF TWO GOLD BAR RECOVERED FROM SAJID ANVARBHAI SHEKH AT SVPI AIRPORT, AHMEDABAD ON 16.02.2024.

Certificate No: 1380 / 2023-24

Dated: 16/02/2024.

This is to certify that I have checked and examined Two Gold Bar weighing **233.180** Grams totally recovered from Pax. **Sajid Anvarbhai Shekh** having Passport No. **R4015752** Residing at Taherpura, Behind Police Line, Siddhpur, Patan, Gujarat, India, travelling by Indigo, Flight No: 6E 92 From Jeddha to Ahmedabad, Arrived on: 16-02-2024 at SVPI Airport, Ahmedabad. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 12/2024- Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024- Customs (N.T.) dated 15.02.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **63640** 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 @ **53612.10** 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	<b>Gold Bar (4 Pieces of Suisse 10 Tola fine gold 999.9)</b>	2	<b>233.180</b>	<b>999.9 24Kt</b>	<b>1483958</b>	<b>1250127</b>
	<b>Total</b>	<b>2</b>	<b>233.180</b>		<b>1483958</b>	<b>1250127</b>

Place: Ahmedabad

Date: 16/02/2024



*Karttikey Vasantrai*  
16/02/2024

(SONI KARTIKEY VASANTRAI)



Qr: Certificate-No:1380-2023-24 Dated:16.02.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered from Sajid Anvarbhai Shekh

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*P. 1 M 87N/101M 16.2.24*

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