

DIRECTORATE OF REVENUE INTELLIGENCE
15, Magnet Corporate Park, S. G. Highway, Nr. Sola Flyover,
Thaltej, Ahmedabad - 380 059
Tele. No. 079 48900111, Fax No. 079 48900101, 48900105
E-mail: driazu@nic.in

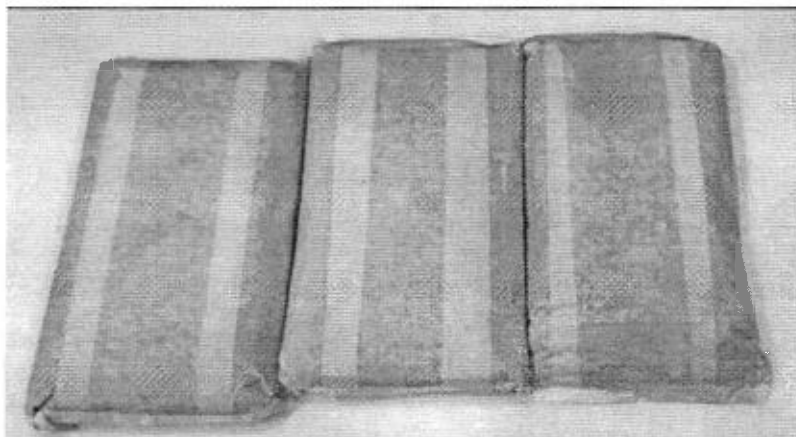
DIN NO:- 202407DDZ1000000EE43

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

Intelligence was gathered that gold is suspected to be brought in India from Dubai by way of hiding inside anywhere in the cavities of aircraft of Indigo Flight, Aircraft No. VT-ISR, Flight No. 6E1478, which was scheduled to be arrived at Ahmedabad from Dubai on 25.01.2024 at 09:20 hours and further scheduled to be departed for onward journey from Ahmedabad to Cochin.

2. The DRI officers reached at Aerobridge Bay No. 32 of Terminal-2 of SVPI Airport, Ahmedabad where the Indigo flight 6E1478 arrived at Ahmedabad and parked for disembarking of the passengers. The officers entered the Indigo flight 6E-1478 through Aerobridge Bay No. 32 of Terminal-2 and found that all the passengers had already disembarked from the flight.

3. During the course of systematic rummaging of the Indigo flight 6E1478, the officers noticed that there were three pouches lying beneath the seat no. 28A of the said aircraft. The officers recovered the said three pouches covered with white tape. All three pouches appeared to be heavy and on touching it seems that some semi solid substance was kept inside the same. The said semi solid substances recovered were suspected to be containing gold. The entire rummaging/search proceedings were recorded under panchnama dated 25.01.2024 (**RUD-1**). The officer took the photograph of the said three pouches recovered, which is appended as below:-



4. Then the DRI officers along with two independent panchas witness visited the shop of Shri Soni Kartikey Vasantry, a Government approved valuer, located at 301, Golden Signature, B/h Ratnam Complex, C. G. Road, Ahmedabad-380006 for testing and valuation of the semi-solid paste/substances suspected to be containing gold, which were recovered during the course of rummaging of Indigo Aircraft 6E1478. Thereafter, Shri Soni Karikey Vasantry weights all the three transparent pouches putting together in his weighing scale and found total gross weight as 2398.470 grams. The officer took the picture of the same after placing on the weighing scale, which is appended as below:-



4.1. After completion of the entire procedure of testing and purity and converting the Gold from semi-solid substance to gold bars, Shri Soni Kartikey Vasantry informed the officers that the extracted two gold bars are having purity 999.0/24kt and submitted Valuation Report (Annexure - B) certification no. 1230/2023-24 dated 25.01.2024 (**RUD-2**) and confirmed that two gold bars totally weighing 2092.970 grams were derived from semi solid substance consisting of Gold & Chemical mix having gross weight of 2398.470. The officer takes the picture of the same after placing on the weighing scale which is appended as below:



4.2. In the said report, Shri Soni Karikey Vasantry confirmed that the market value of the two pieces of gold bars having net wet of 2092.870 grams, purity of 999.0/24kt and market value of Rs. 1,34,76,634/- @ Rs.64390/per 10 grams and tariff value of Rs. 1,16,52,443/- @ Rs.55674.20/per 10 grams. Shri Soni Karikey Vasantry submitted the valuation report of the gold bar as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate). The details of which are as under:-

S. N.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	GOLD BAR	2	2092.970	999.0 24Kt	13476634	11652443

5. During the entire proceeding right from rummaging of flight & recovery of gold paste beneath the seat 28A of the said Aircraft till the completion of process of converting such paste/semi sold substance into 2 pcs of Gold Bars, no one came forward to claim such recovered three pouches containing semi-solid substances.

5.1. Since, the recovered gold bars (derived from semi sold substances/paste) were brought into India from Dubai without any legitimate documents/records in violation of the provisions of the Customs Act, 1962, the same 2 pcs gold bars along with remnant white tapes used to store/conceal the gold in semi-solid form were seized under Section 110 of the Customs Act, 1962 under the panchnama dated 25.01.2024 with a reasonable belief that the same are liable to confiscation (**refer to RUD-1**). Seizure memo vide F. No. DRI/AZU/GI-02/Enq-08/2024 dated 25.01.2024 was also issued (**RUD-3**) for seizure of above gold. The said Gold bars along with remnant white tapes were further handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No.5640 dated 25.01.2024.

6. INVESTIGATION CONDUCTED:-

6.1. Investigation was initiated to ascertain the source of the said recovered/seized gold and also to ascertain as to whether there were any claimants to the gold recovered on 25.01.2024. During the proceeding of panchanama dated 25.01.2024, no any further lead in this respect to the claimant of the said gold could be gathered. Further, ongoing through the General Declaration Report/ Manifest dated 25.01.2024 of flight No. 6E1478 of Indigo, from DXB (United Arab Emirates) to AMD (India) (**RUD-4**), it was noticed that the seat no. 28A, (three pouches of gold in semi-solid paste form recovered by the officers lying beneath the seat no. 28A of the said aircraft) was allotted to a person namely Shri Vimal Kumar Sharma.

6.2. Further, vide letter dated 21.03.2024 (**RUD-5**), the authorised person of Indigo Airlines, SVPI Airport Ahmedabad was requested to provide information of Shri Vimal K. Sharma as Shri Vimal K. Sharma had been allotted the seat no. 28A of Indigo Flight No. 6E1478 arrived at Ahmedabad from Dubai on 25.01.2024 at 09:20 hours, from beneath the said seat no. 28A, three pouches containing semi-solid paste form substances were recovered.

6.3. The Indigo Airlines vide e-mail dated 28.03.2024 (**RUD-6**) provided the booking details of Shri Vimal K. Sharma, who had travelled on Seat No. 28A as below:

Seat : 28A

PNR: YZBTMG
Name: Mr. Vimal Kumar Sharma
 Sector: DXB-AMD
 Flight: 6E-1478
 Date : 25.01.2024
 Passport No: W2096013
 Mode of booking: Agency-Chandni Forex Tour
 Mode of Payment: Agency account, Razor Pay
 Contact: 918619477903, 123456789
 Email Id : support@wgtrips.com
 Address : Mumbai, 400013, India (IN)

6.4. From, the details of Mr. Vimal Kumar Sharma provided by the Indigo Airlines, it appears that the ticket was booked by an agent and no any complete address, mobile no. or mail details of Shri Vimal Kumar Sharma was found/noticed.

6.5. Further, vide letter dated 23.04.2024 (**RUD-7**), the Regional Passport Officer, Passport Officer was requested to provide the details of Passport No. W2096013 such as KYC/Complete information alongwith address and contact no. of Mr. Vimal Kumar Sharma.

6.6. In response to the above letter, the Regional Passport Office, Ahmedabad vide their letter dated 03.05.2024 (**RUD-8**) provided the complete address of Shri Vimal Kumar Sharma, having Passport No. W2096013 i.e. 57/32, Moula Bux Building Srinagar Road, Ajmer-305001, Rajasthan, India.

6.7. Subsequently, summons dated 10.05.2024 and 17.05.2024 (**RUD-9**) were issued to Shri Vimal Kumar Sharma to be appeared in the office to tender the statement. Consequent to the above summon, Shri Vimal K. Sharma appeared on 29.05.2024 to tender his statement and his statement was recorded on 29.05.2024 under section 108 of the customs Act, 1962 (**RUD-10**) where he inter-alia stated:

- that he was working as an accountant in a travelling agency i.e. Mollani Tour & Travels, Dubai based company which was engaged in providing visa to the willing persons. He used to collect the fees from the persons to whom the visas were issued by the said company. His salary was 15000/- as and when he used to visit Dubai for the said purpose and the said amount was paid by cash by travelling agent i.e. Mollani Tour & Travels, Dubai. As his working visa was allotted by the said company since 2020 which expired on 03.03.2024.
- that as per panchnama dated 25.01.2024, three pouches containing Gold in semi-solid form lying beneath the seat no. 28A had been recovered by the officers of DRI, Ahmedabad during the course of rummaging of Indigo flight 6E1478; that he did not have any idea about such gold which was recovered by the officers from beneath the said seat.
- that he was working as an accountant in a travelling agency i.e. Mollani Tour & Travels, Dubai based company which was engaged in providing visa to the willing persons. Accordingly, the said tour and travels company offered him tickets to visit Dubai and from Dubai to Ahmedabad and he had gone to Dubai on 16 or 17.01.2024 for the said purpose. After completing his job assignment related to visa work, the said company decided to send him back to India and they booked his ticket for the flight No. 6E1478 which was scheduled to be arrived on 25.01.2024. The ticket allotted to him via Indigo flight 6E1478 dated 25.01.2024 and having seat No. 28A. Further, he stated that on the day, he had boarded to the said flight, the seat no. 28A was window side and there were two ladies passengers beside him. He did not have any relation in any manner with such three pouches of Gold in semi-solid form which was recovered by the officers beneath the said seat no. 28A allotted to him. He also stated that he did not know any person, who had any kind of connection with such gold.

6.8. Thus, from the statement of Shri Vimal K. Sharma, no connection/relation with the said two pieces of gold bars (extracted from semi-solid paste form) having net weight of 2092.870 grams, purity of 999.0/24kt and market value of Rs. 1,34,76,634/- recovered beneath the seat no. 28A of Indigo Flight No. 6E1478 could be ascertained.

7. From the above foregoing, it appears that the above gold items were illegally brought into India & without any legitimate documents in violation of the provisions of the Customs Act, 1962 & FTP. Hence, the same were liable to be confiscation under Section 111 of the Customs Act, 1962. Consequently, the same were seized under Section 110 of the

Customs Act, 1962. The remnant of white tape used to conceal the gold paste was also liable to confiscation under Section 119 of the Customs Act, 1962, which was also seized under Section 110 of the Customs Act, 1962.

7.1. During the entire investigation, no any further lead/clue was found. During the entire proceedings/investigation, no one came forward to claim the above gold seized by this office. Hence, two pieces of gold bars (extracted from semi-solid paste form) having net weight of 2092.870 grams, purity of 999.0/24kt and market value of Rs. 1,34,76,634/- recovered beneath the seat no. 28A of Indigo Flight No. 6E1478 remained 'Unclaimed'.

8. LEGAL PROVISIONS:-

8.1. According to the Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification 31/2016 (NT) dated 01.03.2016, all passengers who come to India and have anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage under Section 77 of the Customs Act, 1962.

8.2. All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its contents to the proper officer. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

8.3. In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-2020, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. The gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.41 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the 'eligible passenger' means passenger of Indian origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad.

The above said legal provisions are reproduced below:

Para 2.26 (a) of the Foreign Trade Policy 2015-2020:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

Para 4.41 of the Foreign Trade Policy 2015-2020:

Nominated Agencies:-

- (i) Exporters may obtain gold / silver / platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.*
- (ii) Nominated Agencies are MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.*
- (iii) Notwithstanding any provision relating to import of gold by Nominated Agencies under Foreign Trade Policy (2015-2020), the import of gold by Four Star and Five Star Houses with Nominated Agency Certificate is subjected to actual user condition and are permitted to import gold as input only for the purpose of manufacture and export by themselves during the remaining validity period of the Nominated Agency certificate.*
- (iv) Reserve Bank of India can authorize any bank as Nominated Agency.*
- (v) Procedure for import of precious metal by Nominated Agency (other than those authorized by Reserve Bank of India and the Gems & Jewellery units operating under EOU and SEZ schemes) and the monitoring mechanism thereof shall be as per the provisions laid down in Hand Book of Procedures.*
- (vi) A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold bars as per Reserve Bank of India guidelines.*

8.4. Condition 41 of Sl. No.356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger is regulated in the following manner:

If,

1. (a) the duty is paid in convertible foreign currency;
- (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and
2. the **gold** or silver is,-
 - (a) carried by the eligible passenger at the time of his arrival in India, or
 - (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and
 - (c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ;

Provided that such **eligible passenger** files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.

Explanation.- For the purposes of this notification, "**eligible passenger**" means a passenger of Indian origin or a passenger

holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

8.5. Baggage Rule, 2016 –

8.5.1. As per Rule 5 of the Baggage Rules, 2016, “a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of jewellery up to a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees, if brought by a lady passenger”.

8.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that import of gold including gold jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2015-2020 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permitted above.

8.5.3. In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1962, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government vide DGFT's Notification No. 49/2015-2020 dated 5th January, 2022 made amendment in import policy conditions of gold in any form Chapter 71 of ITC (HS), 2017, Schedule-1 (Import Policy) as under:

ITC(HS) Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
71061000	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069110	Unwrought: Grains	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069190	Unwrought: Others		Silver dore can be imported by refineries against a license with AU condition.	
71069210	Sheets, plates, strips, tubes and pipes	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069290	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081100	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081200	Other unwrought forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition.	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition.
71081300	Other semi-manufactured forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71189000	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange).

8.5.4. As per the said Notification, the expression “Gold in any form” includes *gold in any form above 22 carats* under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

8.6. Further, as per Section 2(33) of the Customs Act, 1962, '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 goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, the smuggling of gold bars having purity of 999.0/24 Ct recovered from unknown passenger(s)/ person(s) is in contravention of the Foreign Trade Policy 2015-20 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

8.7. Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2015-20 read with the Customs Act, 1962 and RBI circulars, as well as the Rules and regulations mentioned supra, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in said Regulations.

Section 2(33) of the Customs Act, 1962 - "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.

Section 2(39) of the Customs Act, 1962 - "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.

8.8. Further, in terms of provisions under Section 123 of the Customs Act, 1962, it is the responsibility of the person who is in possession of the said gold / silver or the person claiming ownership

of the same, to prove that the same were not smuggled gold. Relevant provisions of Section 123 of the Customs Act, 1962 are as under:

Section 123: Burden of proof in certain cases. –

- (1) *Where any goods to which this section applies are seized under this act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be –*
 - (a) *In a case where such seizure is made from the possession of any person, –*
 - (i) *on the person from whose possession the goods were seized; and*
 - (ii) *if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person.*
 - (b) *In any other case, on the person, if any, who claims to be the owner of the goods so seized.*
- (2) *This section shall apply to gold and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*

8.9. Section 111 of the Customs Act, 1962 provides for the confiscation of the goods which are imported improperly.

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;

(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;]

8.10. Section 112 of the Customs Act, 1962 provides the penalty on the persons for the improper import of the goods.

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, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

8.11. Section 119: Confiscation of goods used for concealing smuggled goods :

"Any goods used for concealing smuggled goods shall also be liable to confiscation".

9. From all the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 carat) was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof is allowed subject to certain conditions are to be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfilment of certain conditions.

Contravention and violation of Laws

10. It therefore appears that:

(a) The unknown passenger(s)/ person(s) who is/are claiming the ownership, had attempted to smuggle/improperly import 02 Gold bars, totally weighing 2092.970 grams (*Recovered from semi-solid Gold Paste packed in 03 pouches*), having purity of 999.0/24kt and market value of Rs.1,34,76,634/- and tariff value of Rs.1,16,52,443/- with a 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. The unknown person(s)/passenger(s) had smuggled the said gold in the paste form packed in 03 pouches and concealing the same beneath the Seat No. 28A of Indigo Flight, Air Craft No. VT-ISR, Flight No. 6E1478 on 25.01.2024 so as to enable to retrieve the same and to hand over to some other relevant person at the airport where he/she had landed, to clear it illicitly to evade payment of the Customs duty. Therefore, the improperly imported gold by the unknown passenger(s)/person(s) by way of concealment without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The unknown person(s)/passenger(s) has/have 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) The unknown passenger(s)/ person(s) who is/are claiming the ownership, by not declaring contents of the baggage which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported (smuggled) gold by unknown passenger(s)/ person(s) who is/are claiming the ownership, packed in plastic pouches in the paste form ;found left out for the purpose of the smuggling in the aircraft without declaring it to the Customs is thus liable for confiscation under Section 111(d), (e), (i) and (j) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (d) The unknown passenger(s)/ person(s) who is/are claiming the ownership, by the above-described acts of omission/ commission and/or abetment has/have rendered themselves liable to penalty under Section 112 of Customs Act, 1962.
- (e) As per Section 123 of Customs Act 1962, the burden of proving that the 02 Gold bars, totally weighing 2092.970 grams (*Recovered from Gold Paste packed in 03 pouches*) having purity of 999.0/24kt, market value of Rs.1,34,76,634/- and tariff value of Rs.1,16,52,443/- without declaring it to the Customs Authority, concealed beneath the Seat No. 28A of Indigo Flight, Air Craft No. VT-ISR, Flight No. 6E1478 on 25.01.2024 are not smuggled goods, is upon the said unknown passenger(s)/ person(s) who is/are claiming the ownership of the said gold, who are the Noticee(s) in this case.

11. Now therefore, the Noticee(s) i.e., unknown passenger(s)/ person(s) who is/are claiming the ownership of the said gold, is/are hereby called upon to show cause in writing to **the Additional/Joint Commissioner of Customs**, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Old High Court Lane, Navrangpura, Ahmedabad 380009, as to why:

- (i) The 02 Gold bars, totally weighing 2092.970 grams (*Recovered from Gold Paste packed in 03 pouches*) having purity of

999.0/24kt, market value of Rs.1,34,76,634/- and tariff value of Rs.1,16,52,443/-, found concealed beneath the Seat No. 28A of Indigo Flight, Air Craft No. VT-ISR, Flight No. 6E1478 on 25.01.2024 and placed under seizure under panchnama proceedings dated 25.01.2024 should not be confiscated under the provisions of Section 111(d), (e), (i) and (j) of the Customs Act, 1962;

- (ii) remnant of the white tapes were used for the concealment of Gold paste recovered, having Nil value seized under Section 110 of the Customs Act, 1962 should not be confiscated under Section 119 of the Customs Act, 1962.
- (iii) Penalty should not be imposed upon the unknown passenger(s)/ person(s) who is/are claiming the ownership of the said gold under Section 112 of the Customs Act, 1962.

12. The unknown passenger(s)/person(s) whoever is claiming ownership, claiming ownership of the said Gold bars (Recovered from Gold Paste/semi solid form substances) are further required to state specifically in the written reply as to whether he/they wish 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/she/they do not wish to be heard in person. The unknown passenger(s)/person(s) claiming ownership of the said Gold Bars should produce at the time of showing cause, all the evidences which he/she/they intend to rely upon in defense.

13. The notice (s) is/are 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 SCN 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.

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

15. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee(s), 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.

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


(Nalin Bilochan)
Additional Director

No. DRI/AZU/GI-01/Enq-08/2024 / 937

Date: 16/07/2024

BY RPAD/E-MAIL/NOTICE BOARD/OTHER LEGALLY PERMISSIBLE MODE:

To,

"Whom so ever it may concern"

1) To be pasted on the Notice Board of Custom House,

Navrangpura, Ahmedabad- 380009;

(Through the Public Relation Officer of Customs, Ahmedabad)

2) To be pasted on the Notice Board of Customs,

SVPI, Airport, Ahmedabad;

(Through the Public Relation Officer of Customs, SVPI, Airport, Ahmedabad)

Copy to:

- i. ✓ The Additional/Joint Commissioner of Customs, Customs House, Ahmedabad along with RUDs (DVD) as details as per Annexure-R, for the purpose of adjudication please.
- ii. The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- iii. The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>