



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

सीमाशुल्कभवन, "पहलीमंजिल, पुरानेहाईकोटकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.
दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

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

Shri Mohammadshafik Ansari, (hereinafter referred to as the said "passenger/ Noticee") residing at 1083, Pakwada, Khvaja Complex, Gomtipur, Ahmedabad-380021, holding an Indian Passport Number No. T7588413, arrived from Jeddah to Ahmedabad by Indigo Flight 6E92 and his boarding pass bearing Seat No12E, at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling one passenger who arrived by Indigo Flight 6E92 on 10.03.2024 came from Jeddah to Ahmedabad at Terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad and on suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 10.03.2024 (**RUD-01**) in presence of two independent witnesses for passenger's personal search and examination of his baggages.

2. The AIU Officers asked about his identity of Shri Mohammadshafik Ansari by his passport no. T7588413 travelled by Indigo Flight 6E92 from Jeddah to Ahmedabad and his boarding pass bearing Seat No. 12E, after he had crossed the Green Channel at the Ahmedabad International Airport. In the presence of the Panchas, the AIU Officers asked Shri Mohammadshafik Ansari if he has anything to declare to the Customs, to which he denied the same. The officers offered their personal search to the passenger, but the passenger denied politely and said that he had full trust on them. Now, 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 gave the consent to be searched in front of the Superintendent of Customs.

2.1 The Officers, in presence of the Panchas, observed that Shri Mohammadshafik Ansari had carried checked in baggage i.e. Black color duffle bag. The officers, in presence of the Panchas carried out scanning of the trolley bag in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

2.2 The Officers, in presence of the Panchas, asked Shri Mohammadshafik Ansari to pass through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passenger was asked to remove all the metallic objects he was wearing on their body/ clothes. Thereafter, the passenger readily removed the metallic substances from his body such as belt, mobile, wallet etc. and kept it on the tray placed on the table and after that officer asked him to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound/ alert was generated. During frisking of the passenger Shri Mohammadshafik Ansari, the AIU officers thoroughly examined the passengers and on frisking, the officers found 03 black-coloured pouches in the right-side pocket of his white kurta. On examining all the black pouches one by one the AIU officers and the Panchas found that on all the said black pouch there is a logo and below that logo there is written as "SWISS FINE GOLD" below further it is written in Arabic language and further below it is written as "0559815497" and the AIU Officers mark the pouch as 1 to 3 for reference on the logo portion. Then, the officers, in presence of the Panchas, interrogated the passenger and on sustained interrogation and repeated questioning the passenger confessed that he was carrying smuggle black pouches contain gold and further tells that in 2 pouches there is 1 (one) white coloured gold chain in each pouch and in 1 pouch there is 1 (one) white coloured gold kada. The AIU officers in presence of the Panchas and Shri Mohammadshafik Ansari opened the pouch one by one and the description of the same is as below:

Sr. No.	Pouch Number	Description of goods contained in the pouch
1	1	White coloured metal chain
2	2	White coloured metal chain
3	3	White coloured kada

2.3 The Customs officers calls the Government Approved Valuer Shri Kartikey Soni Vasantrai and informs him that 2 white coloured metal chain and 1 white coloured kada have been found from the passenger. Hence, he needs to come to the Airport for testing and valuation of the said recovered material. Thereafter, the Government Approved Valuer comes to the AIU office. The AIU officers introduce him as Shri Kartikey Vasantrai Soni, and in presence of the Panchas along with the passengers the officers show the above recovered items to him. Shri Kartikey Vasantrai Soni, the Govt. approved valuer, weighs the said items recovered from the passenger. The details of item wise weight are tabulated below and the photographs of the weighment is as below:

Sr. No.	Name of the Passenger	Indian Passport No. (Identity Proof)	Weight in grams		
1	Shri Mohammadshafik Ansari	T7588413	(i)	White coloured metal chain recovered from pouch 1 - and	

(ii) White coloured metal chain recovered from pouch 2 - total 779.92 grams.

(iii) White coloured metal kada recovered from pouch 3 - 219.54grams.

Total: **999.460** grams.



2.4 Thereafter, after testing the said white coloured metal chain (2 nos.) and kada (1 nos), the Government Approved Valuer vide its report No. 1505/2023-24 dated 10.03.2024 confirms that the said white coloured metal chain (2 nos.) and kada (1 nos) are made of pure gold totally weighing 999.46 Grams having purity 999.0/24kt. The value of the gold [white coloured metal chain (2 nos.) and kada (1 nos)] has been calculated 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 the recovered gold from the passenger Shri Mohammadshafik Ansari, Passport Number T7588413 is as under:

Sl. No.	Description of goods	Qty	Purity	Net wt in grams	Tariff Value in Rs.	Market value in Rs.
1	Gold Chains (white coloured)	02	999.0, 24 Kt	779.920	4487367.21	5295656.80
2	Gold Bar	01	999.0, 24 Kt	219.540	1263150.833	1490676.60
	Total	03		999.460	5750518.043	6786333.40

2.5 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas the passenger and officers. All were satisfied and agreed with the testing and valuation Certificate No. 1505/2023-24 dated 10.03.2024 (**RUD-02**) 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 Mohammadshafik Ansari were withdrawn under the Panchnama dtd. 10.03.2024 :

- (i) Copy of Passport No. T7588413 issued at Ahmedabad on 06.08.2019 valid up to 05.08.2029.
- (ii) Boarding pass of Indigo Flight No. 6E-92 Seat No. 12E from Jeddah to Ahmedabaddated 10.03.2024.

4. Accordingly, the 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing **999.460** grams recovered from Shri Mohammadshafik Ansari having market value of **Rs.67,86,333/-** (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty three only) and having tariff value of **Rs.57,50,518/-** (Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only) which were attempted to smuggle gold into India with, an intent to evade payment of Customs duty which is a clear violation of the provisions of the Customs Act, 1962, was seized vide Panchnama dtd. 10.03.2024, vide Seizure Memo dtd. 10.03.2024 issued from F. No. VIII/10-354/AIU/B/2023-24 Date: 10.03.2024, under the provisions of Section 110(1) & (3) of Customs Act, 1962 and accordingly the same was liable for confiscation as per the provisions

of the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Shri Mohammadshafik Ansari, was recorded on 10.03.2024 under Section 108 of the Customs Act, 1962, **(RUD-03)**, where he inter-alia stated that:-

- (i) His name, age and address stated above is true and correct. He is working as welder in shop.
- (ii) He lives with his six-family member having his wife, two sons, his mother and father. His wife is a house wife, His elder son 10 years of age studies in 4th standard and younger son is 5 years old.
- (iii) He has studied upto 11th standard. His monthly income is approx.. Rs.15,000/-.
- (iv) He went to Saudi Arabia for the purpose of Umra. A person named Irfan who is a travel agent offered pilgrimage for Umra in no cost. Hence, he get ready for the same. Irfan booked his tickets for to and fro for Umra. He reached Saudi Arabia and completed his Umra. He stayed in the area of Aiyub. One person Faridbhai gave him three pouches, out of which two pouches have chains and one pouch has 1 Kada in lieu of the free travelling for Umra. Faridbhai handed over the kada and chains to him outside the Jeddah International Airport on 09.03.2024 at 11:00 pm and told him to give the said gold to Irfan.
- (v) He stated that he never indulged in any smuggling activity in the past. This is the first time, he carried this kind of gold weighing 999.460 gram.
- (vi) On arrival at SVPI Airport at Ahmedabad at about 09.20 AM on 10.03.2024, he was intercepted by AIU Officers when he tried to exit through green channel with checked in baggage. His checked in baggage was put through baggage screening machine located near the green channel of the Arrival Hall and screened and checked thoroughly. During his personal search and interrogation by the AIU Officers, he handed over all the goods items which was kept in his luggage to the officer. After interrogation and frisking by the AIU officer he confessed that he was carrying 03 pouches containing chains and kada total weighing 999.460 grams. The said gold items was taken by the officers to the govt. approved Valuer, who in his presence tested and reported that the gold items is having weight

999.46 grams, having market value of Rs.67,86,333/- (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty three only) and having tariff value of Rs.57,50,518/- (Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only). The said gold bars were seized by the officers under Panchnama dated 10.03.2024 under the provision of Customs Act, 1962. He stated that he was present during the entire course of the Panchnama dated 10.03.2024 and he confirmed the events narrated in the said panchnama drawn on 10.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness, he put his dated signature on the said Panchnama.

(vii) He stated that he has given his above statement voluntarily and willingly without any threat, coercion or duress and he have been explained his above statement in Hindi as well and after understanding the same, in token of the above statement being true and correct and he put his dated signature on all the pages of the statement.

5.2. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 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 where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounting to **Rs.67,86,333/-** totally weighing **999.460** grams recovered from the said passenger, is more than Rs.50,00,000/-, hence, the said passenger was arrested under Section 104 of the Customs Act, 1962.

6. The above said gold the 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/ 24kt purity weighing 999.460 grams recovered from Shri Mohammadshafik Ansari having market value of Rs.67,86,333/- (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty three only) and having tariff value of Rs.57,50,518/- (Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only), was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing

in his Pocket, which was clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing 999.460 grams which were attempted to be smuggled by Shri Mohammadshafik Ansari, liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing 999.460 grams recovered from the pocket of the passenger, were placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 10.03.2024, issued from F. No. VIII/10-354/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 04**).

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 110 – Seizure of goods, documents and things.—*(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"*

V) "Section 111 – Confiscation of improperly imported goods, etc.—*The following goods brought from a place outside India shall be liable to confiscation:-*

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"*

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

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.

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 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing 999.460 grams recovered from Shri Mohammadshafik Ansari having market value of Rs.67,86,333/- (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty-three only) and having tariff value of Rs.57,50,518/-

(Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only), not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules, and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing 999.460 grams recovered from Shri Mohammadshafik Ansari having market value of Rs.67,86,333/- (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty three only) and having tariff value of Rs.57,50,518/- (Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only) by the passenger, which was recovered from the pocket of the passenger, without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b)** By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) by the passenger, Shri Mohammadshafik Ansari, which was recovered from the Pocket, 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 Mohammadshafik Ansari 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 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing 999.460 grams recovered from Shri Mohammadshafik Ansari having market value of Rs.67,86,333/- (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty three only) and having tariff value of Rs.57,50,518/- (Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only), total weighing 999.46 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Mohammadshafik Ansari.

9. Now, therefore, **Shri Mohammadshafik Ansari**, residing at 1083, Pakwada, Khvaja Complex, Gomtipur, Ahmedabad - 380021, holding an Indian Passport Number No. T7588413, is hereby called upon to show cause in writing to the show cause in writing to the Additional Commissioner of Customs, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

- (i) The **2 (two) gold chains** (white coloured) and **1 (one) gold kada** (white coloured) of 999.0/24kt purity weighing **999.460** grams and having market value of **Rs.67,86,333/-** (Rupees Sixty-seven Lacs Eighty-six Thousand Three hundred and thirty three only) and having tariff value of **Rs.57,50,518/-** (Rupees Fifty-Seven Lacs Fifty Thousand Five Hundred and Eighteen only), which was recovered from the Pocket of Kurta, was placed under seizure under panchnama proceedings dated 10.03.2024 and Seizure Memo Order dated 10.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

(ii) 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 Mohammadshafik Ansari, 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 reply upon in defense.

11. Shri Mohammadshafik Ansari, 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 Malani)
Additional Commissioner,
Customs, Ahmedabad

F. No. VIII/1-124/SVPIA-B/O&A/HQ/2024-25 Date : 12.07.2024
DIN: 20240771MN000012171D

BY SPEED POST:

To,

Shri Mohammadshafik Ansari,
1083, Pakwada, Khwaja Complex,
Gomtipur, Ahmedabad-380021.

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 Mohammadshafik Ansari.

Sr. No	Document	Remarks
1	Panchnama drawn on 10.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate N.1505/2023-24 dated 10.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 10.03.2024 of Shri Mohammadshafik Ansari.	Copy enclosed
4.	Seizure memo Order dated 22.01.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**Panchanama dated 10.03.2024 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age in yrs	Occupation
1.	Shri Asmita Parmar, E-119, Subham Residency, KIM, Surat-394110.		Service
2.	Shri Akash Bhaudauriya, 45 Popatlal ki chali, Satyam nagar, Ahmedabad-380026	23	Service

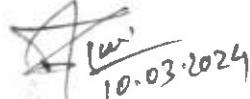
On being called upon by a person, who introduces himself as Shri Sunilkumar, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 09.00 AM of 10.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Sunilkumar introduces us to other officer namely Smt. Seema Mathur, Shri Shaikh Zakirhusain M., both Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of passenger profiling, the officer requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

2. The AIU officers around 09.40 AM on 10.03.2024 in presence of we the panchas intercept 1 (one) passenger along with his checked-in baggage when the said passenger tries to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passengers identify himself as Shri Mohammadshafik Ansari holding Indian Passport bearing No. T7588413 & DOB: 25.03.1981. The AIU Officers inform we the panchas that the said passenger has arrived by Indigo Flight No. 6E-92 from Jeddah to Ahmedabad on 10.03.2024. The AIU officers inform us that the said passengers have opted for green channel but on suspicious movement of the passenger, thorough checking of him and examination of the baggage is required. We the aforesaid panchas give our consent to remain present as independent witnesses in the said proceedings.

3. The officers and we the panchas observe that the passenger Shri Mohammadshafik Ansari is carrying checked in baggage i.e. Black color duffle bag. (~~a grey coloured shoulder bag and black colour Trolley Bag and a black colour duffle bag~~). The AIU officer ask him if he have anything to declare to the Customs, in reply to which he deny. The AIU officer informs the said passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage. The AIU officers scan the checked in baggage of the passenger Shri Mohammadshafik Ansari in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad, and nothing objectionable image appear on the scanning machine. On further physical examination of his bag, the officers did not find any objectionable / dutiable goods.

4. The AIU officers offer their personal search to the passenger, but the passenger deny saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether he want to be checked in front of an

Before me,


10/03/2024

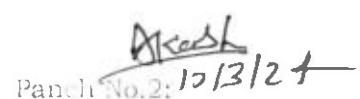
Shri Mohammadshafik Ansari

(Ms Shaikh Zakirhusain M.)
Supdt. (AIU), Customs,
SVPI Airport, Ahmedabad

Shri Mohammadshafik Ansari

10/03/24

Panch No.1:


10/03/24
Panch No.2:

Shri Akash Bhaudauriya

Executive Magistrate or Superintendent of Customs, in reply to which the passenger give his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said 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. Further, the passenger readily removes all the metallic objects such as mobile, wallet, belt etc. and kept in a plastic tray and passed through the DFMD machine and the DFMD machine gave beep sound indicating there is objectionable/dutiable metallic items on the body/clothes of the said passenger.

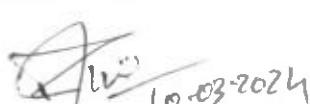
5. Thereafter, the officers of AIU, the said passenger and we the Panchas went to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal 2, SVPI Airport, Ahmedabad alongwith the baggage of the passengers. During frisking of the passenger Shri Mohammadshafik Ansari, the AIU officers thoroughly examined the passengers and on frisking the officers find 3 black coloured pouches in the right side pocket of his white kurta. On examining all the black pouches one by one the AIU officers and we the panchas find that on all the said black pouch there is a logo and below that logo there is written as "SWISS LINE GOLD" below further it is written in Arabic language and further below it is written as "0559815497" and the AIU Officers mark the pouch as 1 to 3 for reference on the logo portion. On being asked by the AIU officers in presence of we the panchas Shri Mohammadshafik Ansari informs that the said black pouches contain gold and further tells that in 2 pouches there is 1 (one) white coloured gold chain in each pouch and in 1 pouch there is 1 (one) white coloured gold kada. The AIU officers in presence of we the panchas and Shri Mohammadshafik Ansari opens the pouch one by one and the description of the same is as below:

Sr. No.	Pouch Number	Description of goods contained in the pouch
1	1	White coloured metal chain
2	2	White coloured metal chain
3	3	White coloured kada

6. Thereafter, the Customs officer calls the Government Approved Valuer Shri Kartikey Soni Vasantrai and informs him that 2 white coloured metal chain and 1 white coloured kada have been found from passenger. Hence, he needs to come to the Airport for testing and valuation of the said recovered material.

7. Thereafter, at around 11:30 Hrs. the Government Approved Valuer comes to the AIU office. The AIU officers introduce him as Shri Kartikey Vasantrai Soni, and in presence of we the panchas along with the passengers the officers show the above recovered items to him. Shri Kartikey Vasantrai Soni, the Govt. approved valuer, weighs the said items recovered from the passenger. The details of item wise weight are tabulated below and the photographs of the weighment is as below:

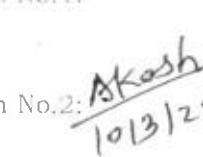
Before me,


(Ms. Shaikh Zakhirhusain M.)

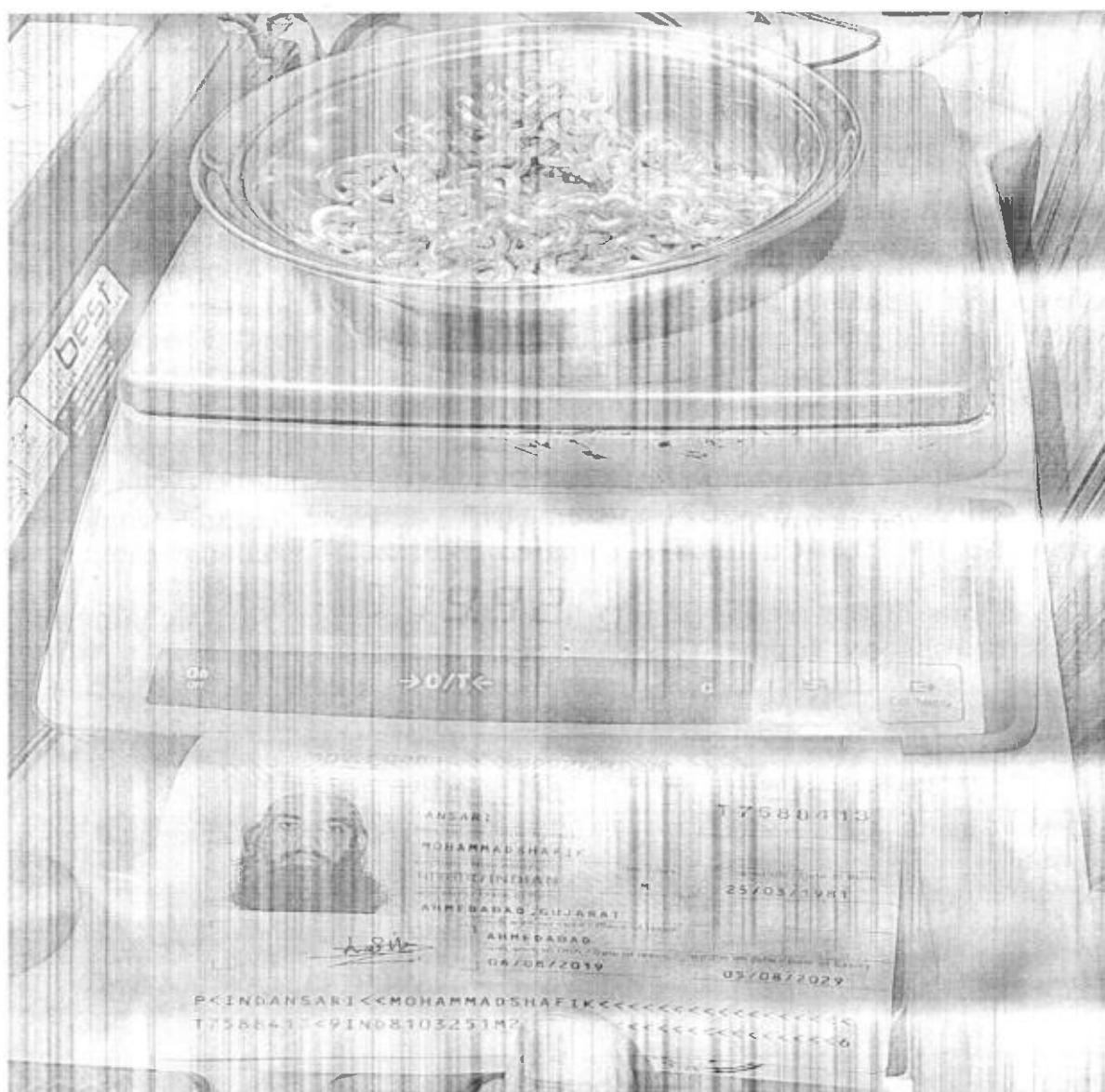
10/03/2024
Superintendent (AIU), Customs,
SVPI Airport, Ahmedabad

29/03/2024
(Shri Mohammadshafik Ansari)

Panch No. 1:


Akash
10/3/24
Panch No. 2:

Sr. No.	Name of the Passenger	Indian Passport No.(Identity Proof)	Weight in grams
1	Shri Mohammadshafik Ansari	T7588413	<p>(i) White coloured metal chain recovered from pouch 1 - and</p> <p>(ii) White coloured metal chain recovered from pouch 2 - total 779.92 grams.</p> <p>(iii) White coloured metal kada recovered from pouch 3 - 219.54grams.</p> <p>Total: 999.460 grams.</p>



Before me,

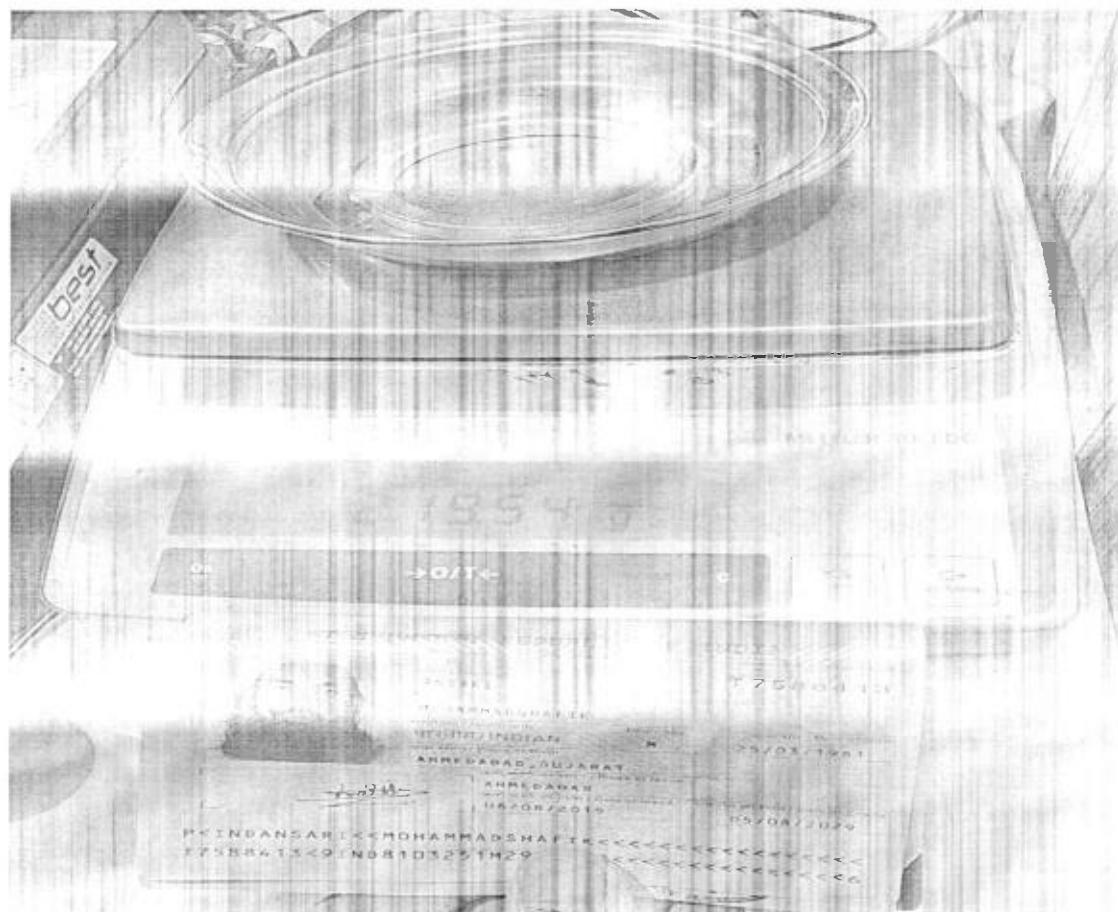
[Signature]
10-03-2024

(Ms. Shaikh Zakirhussein M.)
Supdt. (AIU), Customs,
SVPL Airport, Ahmedabad

25/03
10/13/24
(Shri Mohammadshafik Ansari)

Panch No.1:

Akash
10/13/24
Panch No.2:



8. Thereafter, Shri Kartikey Soni Vasantrai, Government Approved Valuer starts testing of the above items one by one scientifically and after testing the said white coloured metal chain (2 nos.) and kada (1 nos), the Government Approved Valuer vide its report No. 1505/2023-24 dated 10.03.2024 confirms that the said white coloured metal chain (2 nos.) and kada (1 nos) are made of pure gold totally weighing 999.46 Grams having purity 999.0/24kt. The value of the gold [white coloured metal chain (2 nos.) and kada (1 nos)] has been calculated 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).

5. The details of the recovered gold from the passenger Shri Mohammad-shafik Ansari, Passport Number T7588413 is as under:

S. No.	Description of goods	Qty	Purity	Net wt in grams	Tariff Value in Rs.	Market value in Rs.
1	Gold Chains (white coloured)	02	999.0, 24 Kt	779.920	4487367.21	5295656.8
2	Gold Bar	01	999.0, 24 Kt	219.540	1263150.833	1490676.6
	Total	03		999.460	5750518.043	6786333.4

Before me,

(Mr. Shahil Aktharhusain M.)
Shahil Akthar, Customs,
SVPI Airport, Ahmedabad

(Shri Mohammadshafik Ansari)

Part II

Panch No. 2

0.2 Akash
10/13/12 +

10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, Shri Mohammadshafik Ansari, Passport Number T7588413 S/o Shri Mohammadharun Ansari, DOB: 25.03.1981, residing at 1083, Pakwada, Khvaja Complex, Gomtipur, Ahmedabad-380021.

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

- i) Copy of Passport No. T7588413 issued at Ahmedabad on 06.08.2019 valid up to 05.08.2029.
- ii) Boarding pass of Indigo Flight No. AI-92 Seat No.12E from Jeddah to Ahmedabad dated 10.03.2024.

12. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same. The above said gold items recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by the passenger, is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

13. The officer, then, in presence of we the panchas and in the presence of the said passenger Shri Mohammadshafik Ansari, places the said 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) of 999.0/24kt purity weighing 999.460 grams belonging to Shri Mohammadshafik Ansari in one transparent plastic box and the same is sealed 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 and as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing 2 (two) gold chains (white coloured) and 1 (one) gold kada (white coloured) and packing material (3 black pouch) is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5950 dated 10.03.2024.

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

15. Nothing else is seized or taken over from the said passenger, except what has been mentioned above in the panchanama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers are hurt during the course of panchanama. The panchanama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchanama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of truth and correctness. The Panchanama concluded in a peaceful manner at approx. 16:30 PM on 10.03.2024.

Before me,

10.03.2024
(Ms. Shaikh Zakirhusain M.)
Supdt. (AIU), Customs,
SVPI Airport, Ahmedabad

218
10/3/24
(Shri Mohammadshafik Ansari)

Panch No. 1:

10/3/24
Ankit

Panch No. 2: 10/3/24
Rikash

ANNEXURE 'A'

VALUATION CERTIFICATE OF TWO GOLD CHAINS & ONE GOLD KADA COATED WITH WHITE RHODIUM RECOVERED FROM MOHAMMADSHAFIK ANSARI AT SVPI AIRPORT, AHMEDABAD ON 10.03.2024.

Certificate No: 1505 / 2023-24

Dated: 10/03/2024.

This is to certify that I have checked and examined Two Chains & One Gold Kada Coated with White Rhodium totally weighing **999.460** Grams recovered from Pax. **Mohammadshafik Ansari** having Passport No. **T7588413** Residing at 1083, Pakwada, Khvaja Complex, Gomtipur, Ahmedabad, Gujarat, India, travelling by Indigo Flight No: 6E 92 From Jeddah to Ahmedabad, Arrived on: 10-03-2024 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. 17/2024- Customs (N.T.) dated 06.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **67900** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **57536.25** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Chain Coated with White Rhodium	2	779.920	999.0 24Kt	5295657	4487367
2	Gold Kada Coated with White Rhodium	1	219.540	999.0 24Kt	1490677	1263151
Total		3	999.460		6786333	5750518

Place: Ahmedabad

Date: 10/03/2024



Kartikey Vasantrai
10/03/24

(SONI KARTIKEY VASANTRAI)

Qr. Certificate-No:1505-2023-24 Dated:10.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered from Mayaba Balvantsinh Jadeja

P1 10/3/24

P2 Akash 10/3/24

*21813
10/3/24
Pax*



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



www.kvjewels.in



info@kjewels.in



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

Statement of Shri Mohammadshafik Ansari S/o Shri Mohammadharun Ansari (Mobile No. +91 8866133029), Age: 23, DOB: 25.03.1981, holding Indian Passport No. T7588413, residing at 1083, Pakwada, Khvaja Complex, Gomtipur, Ahmedabad-380021, recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 10.03.204.

I, Shri Mohammadshafik Ansari S/o Shri Mohammadharun Ansari (Mobile No. +91 8866133029), DOB: 25.03.1981, holding Indian Passport No. T7588413, residing at 1083, Pakwada, Khvaja Complex, Gomtipur, Ahmedabad-380021, present myself before you today on 26.01.2024 in response to the summons dated 26.01.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

Ans:- My name, age and address stated above are true and correct. I am a service person working as welder in a shop.

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

Ans: There are 6 members in my family, myself, my wife, two sons, my mother and father. My wife is housewife. My elder son 10 years of age studies in 4th standard and younger son is 5 year old.

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

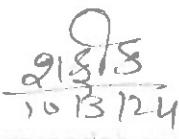
Ans.: I studied upto 11th standard. I can read and write Hindi and Gujarati. My monthly income is approx. 15,000/-.

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

Ans: I went to Saudi Arabia for the purpose of Umra. A person named Irfan who is a travel agent offered pilgrimage for Umra in no cost. I get ready for the same.

Before me,


10.03.2024
(Shaikh Zalirhusain M.)
Superintendent (AIU)
Customs, SVPI Airport, Ahmedabad


21.01.2024
(Mohammadshafik Ansari)
PAX

He booked my tickets for to and fro for Umra. When, I reached Saudia Arabia and completed my Umra. I stayed in the area of Ajyab. One person named Faridbhai met me there and gave me three pouches, out of which two pouches have chains and one pouch has 01 Kada in lieu of the free travelling for Umra. He handed over the kada and chain to me outside the Jeddah International Airport on 09.03.2024 at 11:00 pm and told me to give the said gold to Irfan. None of these persons ever shared their phone numbers with me. Meeting with them was physically only. I don't know the whereabouts of this person.

Q.5. How do you know Farid bhai?

Ans:- I don't know Shri Farid bhai personally, he just handed over the gold to me at Jeddah airport.

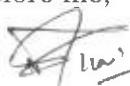
Q. 6 Whether you were engaged in any smuggling activity in the past?

Ans:- This is the first time when I have indulged in smuggling of gold activity by the way of carrying above mentioned Gold of 24k total weighing 999.460 grams.

Q.7:- Please narrate the events on 10.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad at about 09:20 am on 10.03.2024, I picked up my checked in baggages and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red Channel. I confirm the events narrated in the Panchnama drawn on 10.03.2024 at Terminal - 2, SVPI Airport, Ahmedabad. My Checked in baggage was put through baggage screening machine located near the green channel of the Arrival Hall and screened and checked thoroughly. Thereafter, I confirm that when the officer asked me repeatedly about any concealment of any contraband goods in my luggage, I handed over all the goods item which was kept in my luggage to the officer. Then officer checked luggage. The officers, being dis-satisfied, interrogated me about any concealment. Then the officer asked me to pass the through DFMD machine and when I pass through the said machine a loud beep sound came from the machine. The AIU officers then asked me to come to AIU office for thorough checking and frisking. During frisking the officer found that I was carrying 3 pouches containing chains and Kada total weighing 999.460 gram. The officer then contacted Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the value and quantity. After weighing the said gold on his weighing scale, Mr. Kartikey Vasantrai Soni provided detailed primary verification report

Before me,



10-03-2024

(Shaikh Zakirhusain M.)

Superintendent (AIU)

Customs, SVPI Airport, Ahmedabad

21518
10/3/24

(Mohammadshafik Ansari)

PAX

was totally weighing 999.460 grams. Shri SoniKartikeyVasantrai certified that the gold kadas weighing 999.460 grams recovered from the said pax was having purity 999.0/24kt and tariff value of Rs. 57,50,518/- and Market value of Rs. 67,86,333/-.

Q.8:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

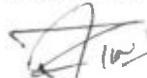
Ans: -I state that I am very well aware that smuggling of gold without payment of customs duty is an offence. I was aware of the concealed gold but I did not make any declarations in this regard. The Customs AIU officers asked me if I had anything dutiable to be declared to Customs, I denied. Thereafter, on suspicion I was questioned which resulted in the recovery of the 999.460 grams of pure Gold. Thereafter, the AIU Officer on the reasonable belief that the above said Gold was attempted to be smuggled by keeping it in a concealed manner, under provisions of the Customs Act, 1962, the same was placed under seizure on 10.03.2024.

Q.9. Do you have anything further to state?

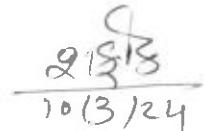
Ans. I have nothing further to state at the moment.

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 as well and after understanding the same in token of the above statement being true and correct, I put my dated signature on all the pages of this statement. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been typed as per my say and I further state that I have been shown and explained the Panchnama again and I confirm the correctness of the aforesaid Panchnama dated 10.03.2024. My above statement are true and correct.

Before me,

 10.03.2024
(Shaikh Zakirhusain M.)

Superintendent (AIU)
Customs, SVPI Airport, Ahmedabad


21/3/24
(Mohammadshafik Ansari)
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- 354/AIU/B/2023-24

Date: 10.03.2024

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 one gold kada (odium coated) and two gold chains (odium coated) totally weighing **999.46 grams** having purity 999.0/24Kt, having Tariff value of Rs. **57,50,518/-** (Rupees Fifty seven lakh fifty thousand five hundred eighteen Only) and Market Value of Rs. **67,86,333/-** (Rupees Sixty seven lakh eighty six thousand three hundred thirty three only) smuggled by **Shri Mohammadshafik Ansari** under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by **Shri Mohammadshafik Ansari** in form gold weighing 999.46 grams derived/recovered from the passenger by way of concealment was recovered during the course of Panchnama dated 10.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from **Shri Mohammadshafik Ansari** is being seized as under:

S.No.	Name of the Passenger	Details of Items	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1	Shri Mohammadshafik Ansari	One kada Gold	219.540	999.0 24 Kt	14,90,676	12,63,151
		Two chain Gold	779.920		52,95,657	44,87,367
Total			999.460		67,86,333	57,50,518

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the One Gold kadas (odium coated) and two gold chains (odium coated) under seizure on the reasonable belief that the same were attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 10.03.2024

Place: SVPI Airport, Ahmedabad

Seema Mathur
(Seema Mathur)
Superintendent,
Customs(AIU) SVPI Air Port,
Ahmedabad.