



प्रधान आयुक्त का कार्यालय, सीमाशुल्क, अहमदाबाद

“सीमा शुल्क भवन, पहली मंजिल, पुराने हाईकोर्ट के सामने, 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 Shaikh Mohammad Junead, (hereinafter referred to as the said “passenger/ Noticee”), residing at A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat- 395009, holding an Indian Passport Number No. W3781772 arrived from **Abu Dhabi** to Ahmedabad by (Seat No: 10D) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling and suspicious movement, one passenger who arrived by Indigo Flight No. EY 284 on 31.08.2023 from Abu Dhabi to Ahmedabad at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 31.08.2023 (**RUD-01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggages.

2. The DRI & AIU Officers identified Shri Shaikh Mohammad Junead by his passport No. W3781772 and his boarding pass bearing Seat No.10D, after he had crossed the Green Channel at the SVPI Airport, Ahmedabad. In the presence of the panchas, the DRI & AIU Officers asked Shri Shaikh Mohammad Junead if he has anything to declare to the Customs, to which he denied. The officers offered their personal search to the passenger, but the passenger politely denied and submitted that he is having full trust on the Officers. The officers asked the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which he consented to be searched in front of the Superintendent of Customs. The Officers in presence of the panchas, observed that Shri Shaikh Mohammad Junead carried two hand bags and a trolley bag and the officers, in presence of the panchas carried out scanning of the hand

bags and trolley bag in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

2.1. Thereafter, the DRI & AIU officers in presence of panchas asked Shri Shaikh Mohammad Junead to walk 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 wore on his 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, but no beep sound/ alert was generated.

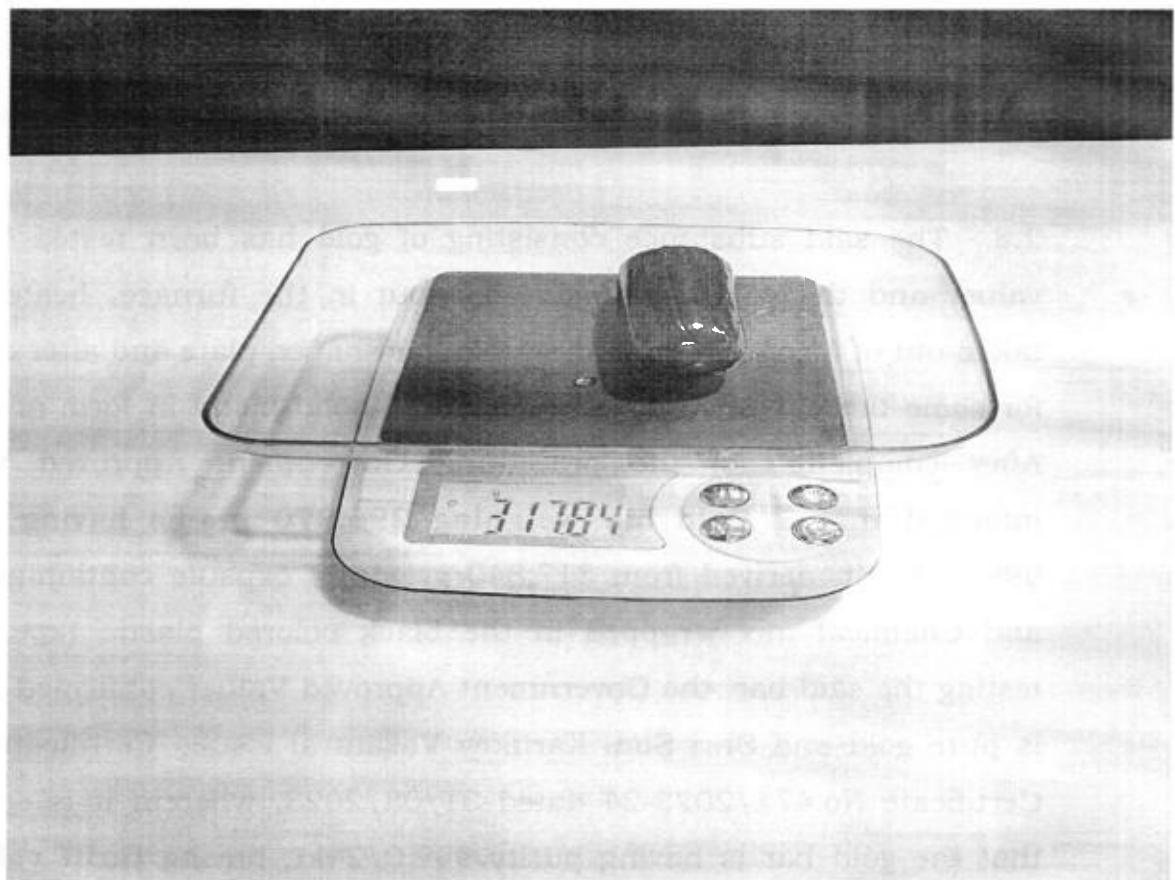
2.2. The Officers, in presence of the panchas, asked the passenger whether he has concealed any substance in his body, to which he replied in negative. After thorough interrogation by the officers, in presence of the panchas, the passenger did not confess that he is carrying any high valued dutiable goods. Then, the Customs officers seated him in the office and the officers offered the said passenger water and tea. Thereafter, the officers informed the panchas that they have reasonable belief that the said passenger carried some high valued dutiable goods by way of concealed in his body parts and once again the said passenger asked whether he concealed any high valued dutiable goods in his body parts. Thereafter on further sustained interrogation Shri Shaikh Mohammad Junead confessed that he hided one capsule covered with black plastic tape inside his rectum and the capsule contain gold paste and chemical in semi solid form.

2.3. The officers, then led the passenger to the washroom located near belt No. 5 of arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime the passenger came out of the washroom with one capsule wrapped in black colour plastic. The officer then informed the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the contents of the capsule. Accordingly, the officers telephonically contacted Shri Soni Kartikey Vasantrai and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informed the officers that the testing of the material is possible only at his workshop as gold has to be

extracted from semi-solid paste form by melting it and also informs the address of his workshop.

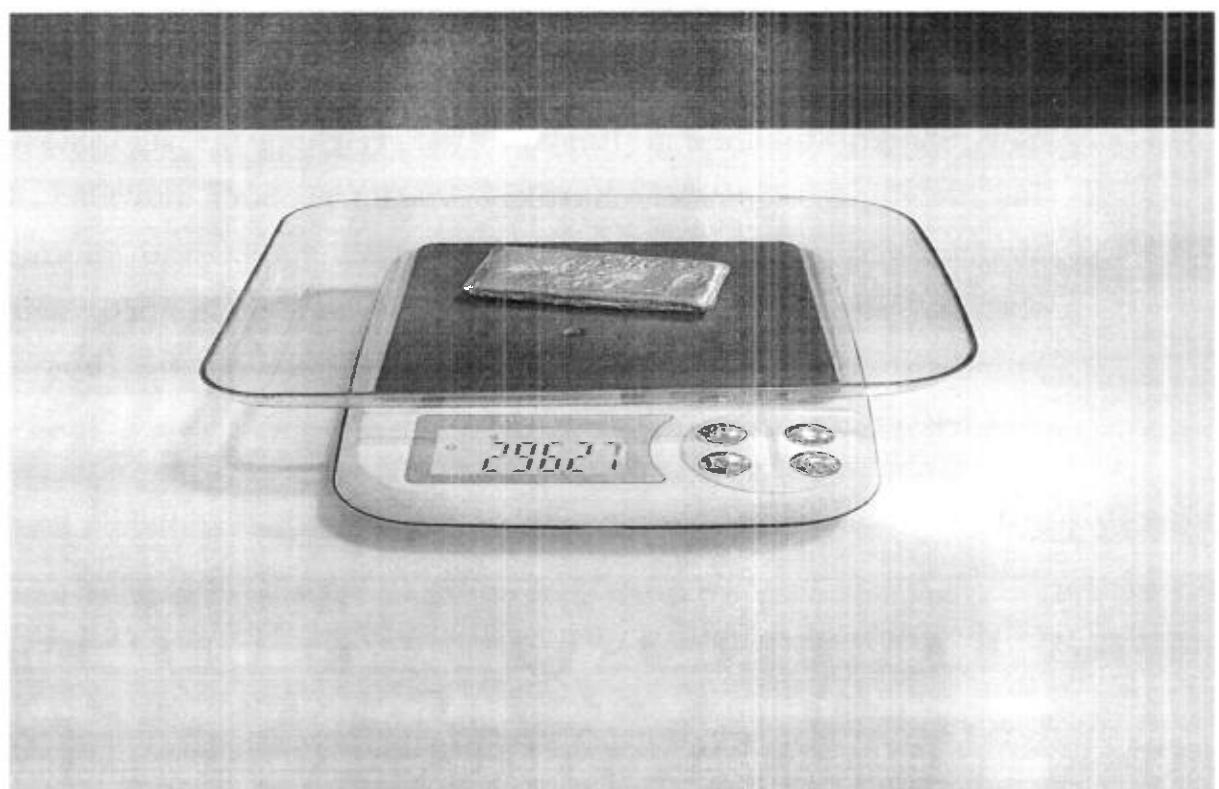
2.4. Thereafter, the AIU & DRI Officers, along with the passenger and the panchas left the Airport premises in a government vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the above referred premises, the officers introduced the panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. Mr. Soni Kartikey Vasantrai, Government Approved Valuer asked the officers in presence of panchas that he would do the examination of the Capsule. First, he started the detailed examination of the capsule recovered from Shri Shaikh Mohammad Junead. After weighing the said capsules on his weighing scale, Mr. Kartikey Vasantrai Soni provided detailed primary verification report of semi solid substance and informed that the capsule covered with black plastic tape contained semi solid substance consisting of Gold & chemical mix having Gross weight 317.840 grams.

2.5 The Officers took the photograph of the weighment of gold as under :



2.6. Thereafter, the Government approved valuer led the Officers, panchas and the passenger to the furnace, which is located inside his business premises. Then, Mr. Kartikey Vasantrai Soni started the process of converting the semi solid material concealed in the capsule into solid gold. The black covering of the capsule had removed and semi solid substance consisting of Gold and Chemical mix was obtained which has put into the furnace and upon heating the semi solid substance, it turned into mixture of gold like material weighing 296.270 grams.

2.7. The Officers took the photograph of the net weightment of the gold as under:



2.8. The said substance consisting of gold has been tested by the valuer and the gold component has put in the furnace, heated and taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it became yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informed that **1 Gold bar weighing 296.270 grams** having purity 999.0/24 Kt. derived from 317.840 grams of capsule containing gold and Chemical mix wrapped in the black colored plastic tape. After testing the said bar, the Government Approved Valuer confirmed that it is pure gold and Shri Soni Kartikey Vasantrai issued Certificate, vide Certificate No.471/2023-24 dated 31/08/2023, wherein it is certified that the gold bar is having purity 999.0/24kt, having **tariff value of**

Rs.15,33,680/- (Rupees Fifteen Lakhs Thirty-Three Thousand Six Hundred Eighty Only) and **market value of Rs.18,16,135/-** (Rupees Eighteen Lakhs Sixteen Thousand One Hundred Thirty-Five only). The value of the gold bar has been calculated as per the Notification No. 60/2023-Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 61/2023-Customs (N.T.) dated 17.08.2023 (exchange rate).

2.9. Then, the Officers, panchas and the passenger came back to the SVPI Airport in a Government Vehicle, after the proceedings of the extraction of gold at the workshop, along with the extracted gold bar on 31/08/2023. Thereafter, the Officers in the presence of the panchas asked the passenger, Shri Shaikh Mohammad Junead, to produce the documents in his possession and he produced the below mentioned documents. The Officers in presence of panchas and passenger carried out scrutiny of the documents of the passenger, and found that Shri Shaikh Mohammad Junead, aged 33 years, holding Indian Passport No. W3781772 issued on 20.09.2022 and his address as per Passport is A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat - 395009.

- (i) Copy of Stamped pages of Passport No. W3781772 issued at Surat on 20.09.2022 valid up to 19.09.2032.
- (ii) Boarding pass dated 31.08.2023 showing seat No. 10 D of Flight No. EY284 from Abu Dhabi to Ahmedabad.

2.10. The Customs officers informed that the copies of travelling documents and identity proof documents mentioned above taken into possession of the Officers for further investigation and the panchas as well as the passenger put their dated signatures on copies of all the above-mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

3. The AIU Officers informed the panchas as well as the passenger, that the recovered gold bar of 24Kt. with purity 999.0 weighing 296.270 grams having tariff value of Rs.15,33,680/- (Rupees Fifteen Lakhs Thirty-Three Thousand Six Hundred Eighty Only) and market value of Rs.18,16,135/- (Rupees Eighteen Lakhs Sixteen Thousand One Hundred Thirty-Five only). The said passenger had attempted to smuggle gold 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 officers informed that they have a reasonable belief that the

aforesaid Gold had attempted to be smuggled by the passenger, resulted in liable for confiscation as per the provisions of Customs Act, 1962, hence the aforesaid Gold was placed under seizure, vide Seizure Memo dated 31.08.2023, under Section 110 (1) & (3) of the Customs Act, 1962.

4. A Statement of Shri Shaikh Mohammad Junead, residing at A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat - 395009, holding an Indian Passport Number No. W3781772 was recorded under Section 108 of the Customs Act, 1962 (**RUD-02**) before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 31.08.2023, wherein he explained as under:

Q-1. His name, age and address stated above are true and correct. He is a car salesman.

Q-2. There are Four members in his family, his parents, wife and a daughter.

Q-3. He done B. Com (Graduation). He can read and write Hindi, English and Gujarati. His monthly Income approx. 30,000/-.

Q.4. He used to go to Abu Dhabi from last 1 year for business purpose to buy clothes and used to sell these goods in Surat. On 24.08.2023, he went to Dubai to bring gold from Dubai. He concealed One said semi-solid gold paste capsule in his rectum and returned India by Indigo Flight No. EY 284 scheduled from Abu Dhabi to Ahmedabad on 31.08.2023.

Q5. This is the first time when he indulged in smuggling of gold activity for the by way of concealed One capsule consisting mixture of gold and chemical covered with black plastic tape concealed in his rectum.

Q6. On arrival at SVPI Airport at Ahmedabad at about 04:05 am on 31.08.2023, he picked up his checked in baggage and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red Channel. He confirmed the events narrated in the Panchnama drawn on 31.08.2023 at Terminal -2, SVPI Airport, Ahmedabad. His Checked-in baggage was put through baggage screening machine located near the green channel of the Arrival Hall and screened and checked thoroughly. Thereafter, he confirmed that when the officer asked him repeatedly about any concealment of any contraband goods in my luggage, he handed over all the goods item which was kept in his luggage to the officer. Then officer checked luggage. The officers, being dis-satisfied, interrogated him about any concealment. Then, he admitted that he had concealed one capsule wrapped in

black coloured plastic tape containing gold in semi solid paste form in his rectum. The officers, then led him to the washroom located opposite belt No. 5 of arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime, he came out of the washroom with One capsule consisting of gold and chemical mix.

Q.7:- He stated that he is very well aware that smuggling of gold without Payment of customs duty is an offence. He was aware of the concealed gold but he did not make any declarations in this regard. The Customs AIU officers asked him if he had anything dutiable to be declared to Customs, he denied. Thereafter, on suspicion, he was questioned which resulted in the recovery of the 296.270 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 31.08.2023.

5. The above said gold bar with a net weightment of 296.270 grams having purity of 999.0/24 Kt. involving tariff value of Rs.15,33,680/- (Rupees Fifteen Lakhs thirty three thousand six hundred and eighty only) and market value of Rs.18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty five only) recovered from the said passenger which were attempted to be smuggled into India with an intent to evade payment of Customs duty by concealed in one capsule wrapped in black coloured plastic tape containing gold in semi solid paste form in his rectum, which was in clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 296.270 Grams which were attempted to be smuggled by Shri Shaikh Mohammad Junead, are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, hence, the above said gold bar weighing 296.270 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 31.08.2023, issued from F. No. VIII/10-90/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 **(RUD - 03).**

6. 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:

7. It therefore appears that:

(a) The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 296.270 Grams having purity 999.0/24 Kt., by concealing in one capsule wrapped in black coloured plastic tape containing gold in semi solid paste form in his rectum, totally weighing 296.270 grams and involving tariff value of Rs.15,33,680/- (Rupees Fifteen Lakhs thirty-three thousand six hundred and eighty only) and market value of Rs.18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty-five only). The said gold was concealed in one capsule wrapped in black colored plastic tape containing gold in semi solid paste form in his rectum 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. Therefore, the improperly imported 296.270 Grams of gold bar of purity 999.0/24 Kt. by the passenger by way of concealed in one capsule wrapped in black colored plastic tape containing gold in semi solid paste form in his rectum, 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 Customs Baggage Declaration Regulations, 2013.

(c) The improperly imported gold bar by the passenger, Shri Shaikh Mohammad Junead, found concealed in one

capsule wrapped in black coloured plastic tape containing gold in semi solid paste form in his rectum, 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 Customs Act, 1962.

(d) Shri Shaikh Mohammad Junead, 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 Customs Act 1962, the burden of proving that the gold bar weighing 296.270 Grams having purity 999.0/24 Kt. and having tariff value of Rs.15,33,680/- (Rupees Fifteen Lakhs thirty three thousand six hundred and eighty only) and market value of Rs.18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty five only, which was concealed in one capsule wrapped in black colored plastic tape containing gold in semi solid paste form in his rectum, by the passenger, totally weighing 296.270 grams without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Shri Shaikh Mohammad Junead.

8. Now, therefore, Shri Shaikh Mohammad Junead, residing at A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat-395009, Gujarat, India holding an Indian Passport Number No. W3781772, is hereby called upon to 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 One Gold Bar weighing 296.270 Grams having purity 999.0/24 Kt. and having tariff value of Rs.15,33,680/- (Rupees Fifteen Lakhs Thirty three thousand six hundred and eighty only) and market value of Rs.18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty five only), which was concealed in one capsule wrapped in black colored

plastic tape containing gold in semi solid paste form in his rectum, was placed under seizure under panchnama proceedings dated 31.08.2023 and Seizure Memo Order dated 31.08.2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) The packing material i.e. black coloured adhesive tape, used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under panchnama dated 31.08.2023 and Seizure memo order dated 31.08.2023, should not be confiscated under Section 110 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

9. Shri Shaikh Mohammad Junead, is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

10. Shri Shaikh Mohammad Junead, 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.

11. 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.

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

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

*V.M.
5/12/23*

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

F. No. VIII/10-148/SVPIA-B/O&A/HQ/2023-24
DIN: 20231271MN0000999D1F

Date 05.12.2023.

BY SPEED POST/ E-mail:

To,
Shri Shaikh Mohammad Junead,
A-18, 9th Floor, Poojadeep Apartment,
Opp: Navyug College Lane,
Adajan, Surat-395009, Gujarat, India.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to show cause dated ___.12.2023, issued to Shri Shaikh Mohammad Junead holding Indian Passport No. W3781772, for attempting to smuggle One Gold Bar having net weight of 296.270 Grams.

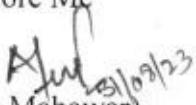
Sr. No.	Document	Remarks
1	Panchnama drawn on 31.08.2023 at SVP International Airport, Ahmedabad	Copy enclosed.
2.	Valuation certificate dated 31.08.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed.
3.	Statement dated 31.08.2023 of Shri Shaikh Mohammad Junead.	Copy enclosed.
4.	Seizure memo Order dated 31.08.2023 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed.

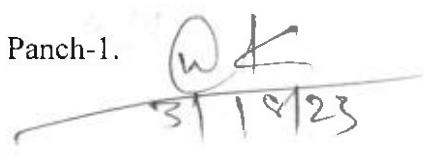
**PANCHANAMA dated 31/08/2023 drawn in the Arrival Hall of Terminal 2 of
Sardar Vallabhbhai Patel International Airport, Ahmedabad**

Sr. No	Name & Address of panchas	Age	Occupation
1.	Utsav S Kalma, 16, Pragati Park Society, Near Joyal Heights, Nana Chiloda Road, Ahmedabad	23	Service
2.	Dharmendrasinh Vaghela, 2/5, Hirralal Bhogilal Old Chali, Asarwa, Ahmedabad-380016	37	Service

On being called upon by a person, who introduces himself as Shri Ajeet Mahawar, Inspector of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at approx 04.15 am of 31/08/2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Ajeet Mahawar introduces us to other officers namely Shri Naresh Arora, Shri Rakesh Ranjan, Both I.O., DRI, Ahmedabad, Shri Ramesh C and Smt. Rekha Nainewala all Superintendents of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. Shri Ajeet Mahawar informs we the panchas that they have a specific input/intelligence that one passengers namely Shri Shaikh Mohammad Junead would be carrying contraband/dutiable/Prohibited goods from green channel without making any declaration to the Customs authority and requests us to remain present as panchas during the course of personal and baggage search proceedings of one passenger namely Shri Shaikh Mohammad Junead. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Thereafter, at around 04.30 am, the officers identified Shri Shaikh Mohammad Junead by his passport No. W3781772 and his boarding pass bearing Seat No.10D, after he had crossed the Green Channel at the Ahmedabad International Airport. In the presence of we the panchas, the DRI & AIU Officers asks Shri Shaikh Mohammad Junead if he has anything to declare to the Customs, to which he denies. The officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the them. Now, the officers ask the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which he give the consent to be searched in front of the Superintendent of Customs.

Before Me

 (Ajeet Mahawar)
 Inspector of Customs (AIU)
 SVPI Airport, Ahmedabad

Panch-1. 
 D. D. Vaghela
 31/8/2023

(Shaikh Mohammad Junead) 

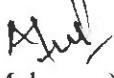
We the panchas, along with the officers observe that Shri Shaikh Mohammad Junead is carrying two hand bags and a trolley bag. The officers, in presence of we the panchas carry out scanning of the hand bags and trolley bag in the scanner installed near the exit gate of the arrival hall of SVPI Airport, Ahmedabad, however, nothing suspicious was observed.

Now in presence of we the panchas, the DRI & AIU officer asks Shri Shaikh Mohammad Junead to walk through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passenger is asked to remove all the metallic objects he is wearing on their body/clothes. Thereafter, the passenger readily remove the metallic substances from his body such as belt, mobile, wallet etc. and keep it on the tray placed on the table and after that officer asks him to pass through the Door Frame Metal Detector (DFMD) machine and while he pass through the DFMD Machine, no beep sound/alert is generated.

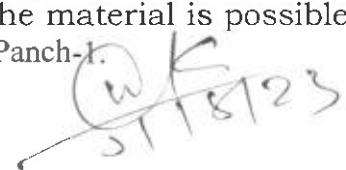
Thereafter, the officers, in presence of we the panchas, asks the passenger whether he has concealed any substance in his body, to which he replies in negative. After thorough interrogation by the officers, in presence of we the panchas, the passenger did not confess that he is carrying any high valued dutiable goods. Then, the Customs officer make him sit in the office and the officer offered the said passenger water and tea. Thereafter, the officers inform we the panchas that they have reasonable belief that the said passenger might be carrying some high valued dutiable goods by way of concealing in his body parts and once again the said passenger is asked whether he is concealing any high valued dutiable goods in his body parts. Thereafter on further sustained interrogation Shri Shaikh Mohammad Junead confesses that he is hiding one capsule covered with black plastic tape inside his rectum and the capsule contain gold paste and chemical in semi solid form.

The officers, then lead the passenger to the washroom located near belt No. 5 of arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime the passenger come out of the washroom with one capsule wrapped in black colour plastic. The officer then informs we the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the contents of the capsule. Accordingly, the officer telephonically contacted Shri Soni Kartikey Vasantrai and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informs the officer that the testing of the material is possible only

Before Me


(Ajeet Mahawar)
Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch-1



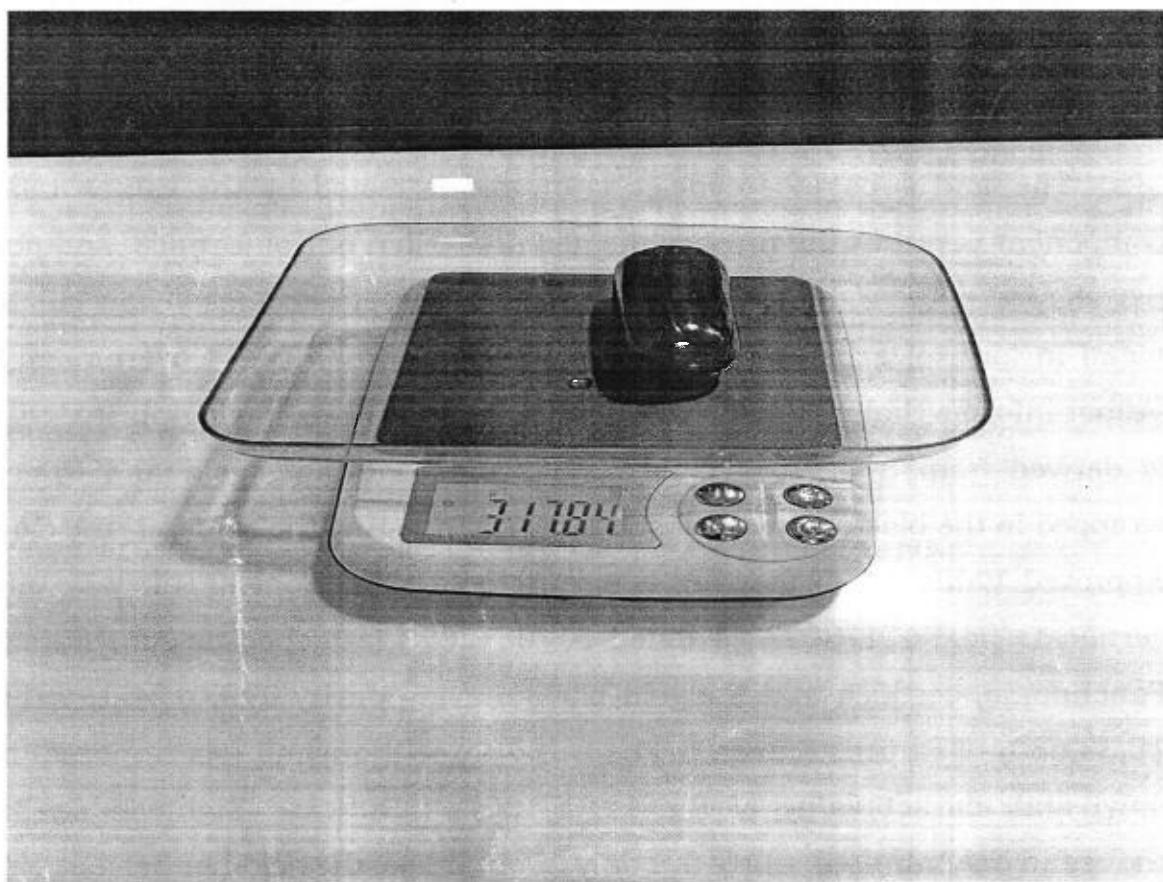
Panch-2


(Shaikh Mohammad Junead)

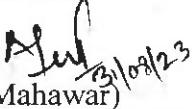
at his workshop as gold has to be extracted from semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 4.55 am on 31/08/2023, Shri Naresh Kumar, Shri Rakesh Ranjan, Both I.O., DRI, Ahmedabad, along with the passenger and the panchas leaves 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.

On reaching the above referred premises, the officer introduces the panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. Mr. Soni Kartikey Vasantrai, Government Approved Valuer asks the officers in our presence that he would do the examination of the passenger. First he starts the detailed examination of the capsule recovered from Shri Shaikh Mohammad Junead. After weighing the said capsules on his weighing scale, Mr. Kartikey Vasantrai Soni provides detailed primary verification report of semi solid substance in the form of Annexure A and informs that the capsule covered with black plastic tape contain semi solid substance consisting of Gold & chemical mix having Gross weight 317.840 grams. The photograph of the same is as under :



Before Me


(Ajeet Mahawar)
31/8/23

Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch-1.

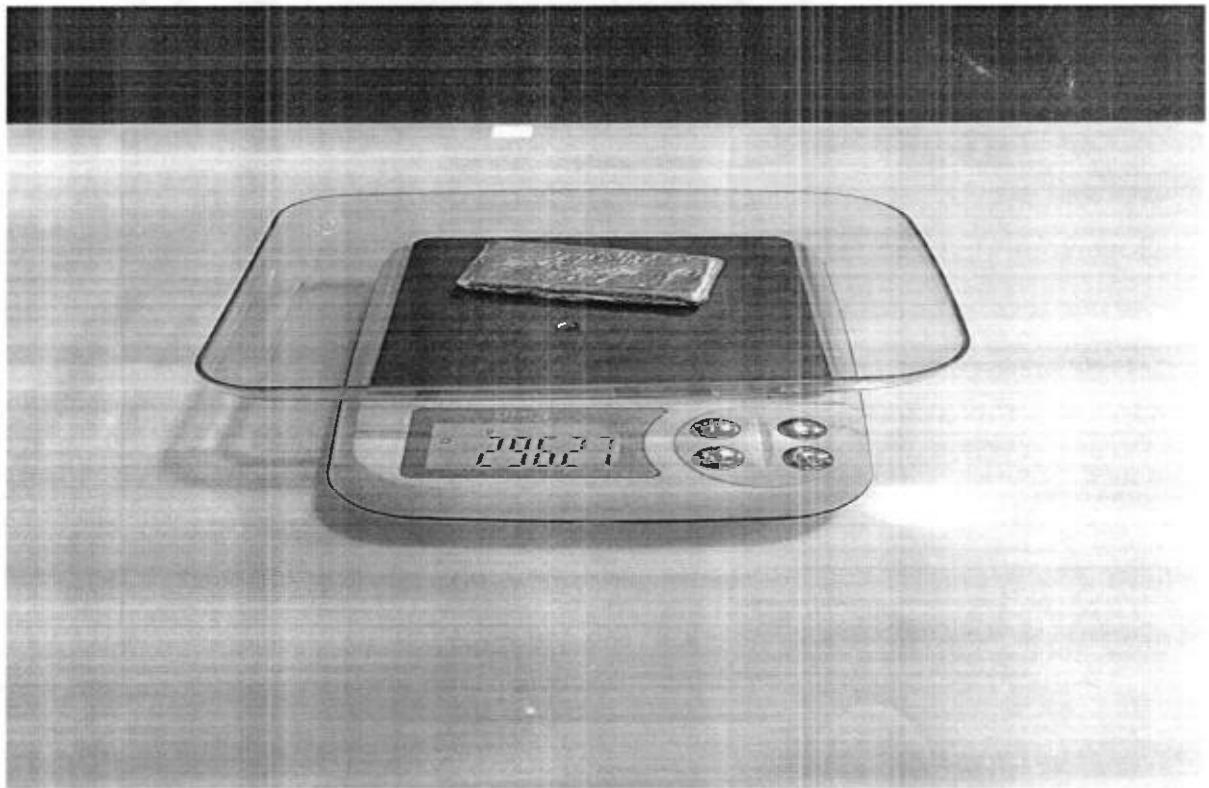

31/8/23

Panch-2.


D. D. Vaghela
31/8/23

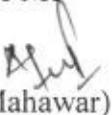
(Shaikh Mohammad Junead)

Thereafter, the Government approved valuer leads us to the furnace, which is located inside his business premises. Mr. Kartikey Vasantrai Soni starts the process of converting the semi solid material concealed in the capsule into solid gold. The black covering of the capsule is removed and semi solid substance consisting of Gold and Chemical mix is obtained which is now put into the furnace and upon heating the semi solid substance, it turned in to mixture of gold like material. The photograph of the same is as under:



The said substance consisting of gold is tested by the valuer and the gold component is put in the furnace, heated and taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer informs that 1 Gold bar weighing 296.270 grams having purity 999.0/24 Kt. is derived from 317.840 grams of capsule containing gold and Chemical mix wrapped in the black colored plastic tape. After testing the said bar, the Government Approved Valuer confirms that it is pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 471/2023-24 dated 31/08/2023 (attached as Annexure B to this Panchnama) certifies that the gold bar is having purity 999.0/24kt, tariff value of 15,33,680/- (Rupees Fifteen Lakhs thirty three thousand six hundred and eighty only) and market value of R.s 18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty five only) The value of the gold bar has been calculated

Before Me

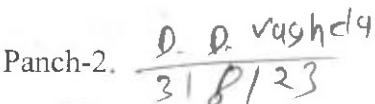

(Ajeet Mahawar)

Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch-1.


31/8/23

Panch-2.


D. D. Vaghela
31/8/23

(Shaikh Mohammad Junead)



as per the Notification No. 60/2023-Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 61/2023-Customs (N.T.) dated 17.08.2023 (exchange rate).

After the proceedings of the extraction of gold at the workshop, we panchas, DRI officers and the passenger come back to the SVPI Airport in government vehicle along with the extracted gold bar at around 05.30 am. on 31/08/2023.

Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Shaikh Mohammad Junead, aged 33 years, holding Indian Passport No. W3781772 issued on 20.09.2022 and his address as per Passport is A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat - 395009.

On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Shaikh Mohammad Junead produces the following documents :-

- i) Copy of Stamped pages of Passport No. W3781772 issued at Surat on 20.09.2022 valid up to 19.09.2032 .
- ii) Boarding pass dated 31.08.2023 showing seat no . 10 D of Flight No. EY284 from Abu Dhabi to Ahmedabad.

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 and the passenger. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officer informs we the panchas as well as both the passenger, that the recovered Gold bar of 24Kt. with purity 999.0 weighing 296.270 grams having tariff value of 15,33,680/- (Rupees Fifteen Lakhs thirty three thousand six hundred and eighty) and market value of R.s 18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty five only) .The said passenger is attempted to smuggle gold 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 officers informs

Before Me

 (Ajeeet Mahawar)
 Inspector of Customs (AIU)
 SVPI Airport, Ahmedabad

(Shaikh Mohammad Junead)

Panch-1. 
 31/8/23
 Panch-2. 
 31/8/23

that they have a reasonable belief that the aforesaid Gold is being attempted to be smuggled by the passenger and is liable for confiscation as per the provisions of Customs Act, 1962; hence, the aforesaid Gold is being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said 24 kt. gold bar of 999.0 purity weighing 296.270 grams from Shri Shaikh Mohammad Junead and packing material used for packing the capsules i.e. the black plastic tape used to cover the gold paste, belonging to the passenger in a transparent plastic box and after placing the packing list (Annexure-C) on the same, ties it with white thread and seals it with the Customs lac seal. The Customs lac seal on the plastic box is sealed in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the Customs 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 the passenger. The said sealed transparent plastic boxes containing 1 gold bar alongwith its packing material i.e. black plastic tape in the box is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No.4920 Dated 31.08.2023 in respect of Shri Shaikh Mohammad Junead. Nothing else is seized or taken over from the passenger except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire Panchnama 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 is true and correct version of the proceedings. After understanding the same and explaining the same to the passenger in the vernacular language we the panchas, the AIU Officer as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchanaama concluded in a peaceful manner at approx 07.15 am on 31/08/2023.

Before Me

(Ajeet Mahawar)

Inspector of Customs (AIU)
SVPI Airport, Ahmedabad

Panch-1.

Panch-2.

D. D. Vaghela
31/8/23

(Shaikh Mohammad Junead)

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MOHAMMAD JUNEAD SHAIKH AT SVPI AIRPORT, AHMEDABAD ON 31/08/2023.

Certificate No: 471/2023-24

Dated: 31/08/2023.

This is to certify that I have checked and examined the **1** Piece of Gold Bar weighing **296.270** Grams derived from semi solid substance consisting of Gold & Chemical mix having Gross weight is **317.840** Grams (With One Capsule Covered in Black Tape). I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 60/2023-Customs (N.T.) dated 14.08.2023 (gold) and Notification No. 61/2023- Customs (N.T.) dated 17.08.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **61300** 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 @ **51766.30** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	296.270	999.0 24Kt	1816135	1533680
	Total	1	296.270		1816135	1533680

Place: Ahmedabad

Date: 31/08/2023

Kartikey Vasantrai
31/08/23



Qr: Certificate-No:471-2023-24 Dated.31.08.2023 The Deputy Commissioner (Aiu) Svpi Customs Ahmedabad Recovered From Mohammad Junead Shaikh

P. 1 *QK*
31/8/23

P. 2 *D. D. Vaghela*
31/8/23

ANNEXURE 'A'

Dated: 31/08/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mohammad Junead Shaikh**, Passport No. **W3781772**, residing at **A-18-9th Floor, Poojadeep Apprtment Opp. Navyug Collage Lane, Adajan, Surat City, Gujarat, India**, travelling by Etihad Airways Flight No: **EY 284** Arrived on: **31/08/2023** from Abu Dhabi to Ahmedabad, Customs Official Found Suspicious One Capsule Covered in Black Tape containing some paste material from his possession having Weight **317.840 Grams**.

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

As per my judgement, this Semi Solid Substance is mixture of Gold with Chemical. So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 31/08/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 31/08/2023.



K. Kartikey Vasantrai
31/08/23

(SONI KARTIKEY VASANTRAI)

P. I. Ok
31/8/23

P. L. D. D. Vaghela
31/8/23

T. H.



+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 Shaikh Mohammad Junead S/o Ismail Gulam Mohammad Shaikh (Mobile No. +919664907190), aged 33 years (DOB 22.02.1990), holding an Indian Passport Number No. W3781772 residing at A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat - 395009 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 31.08.2023.

I, Shri Shaikh Mohammad Junead S/o Ismail Gulam Mohammad Shaikh (Mobile No. +919664907190), aged 33 years (DOB 22.02.1990), holding an Indian Passport Number No. W3781772 residing at A-18, 9th Floor, Poojadeep Apartment, Opp: Navyug College Lane, Adajan, Surat - 395009 present myself before you today on 31.08.2023 in response to the summons dated 31.08.2023 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 car salesman.

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

Ans: There are Four members in my family, myself, my parents, wife and a daughter.

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

Ans.: I have done B.Com (Graduation). I can read and write Hindi, English and Gujarati. My monthly Income approx. 30,000/-.

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

Ans: I used to go to Abu Dhabi from last 1 year with myself for business purpose to buy clothes and used to sell these goods in Surat. On 24.08.2023 I went to Dubai to bring gold from Dubai. I concealed One said semi-solid gold paste capsule in my rectum and returned India by Indigo Flight No. EY 284 scheduled from Abu Dhabi to Ahmedabad on 31.08.2023.

Q5. Whether you were engaged in any smuggling actively in the past?

Before me,


(Rekha B. Nainvale)
Superintendent (AIU)
Customs, SVPI Airport, Ahmedabad


(Shri Shaikh Mohammad Junead)
PAX

Ans:- This is the first time when I have indulged in smuggling of gold activity for the by way of concealing One capsule consisting mixture of gold and chemical covered with black plastic tape concealed in my rectum.

Q.6:- Please narrate the events on 31.08.2023 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad at about 04:05 am on 31.08.2023. 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 31.08.2023 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, I admitted that I had concealed one capsule wrapped in black colored plastic tape containing gold in semi solid paste form in my rectum. The officers, then lead me to the washroom located opposite belt No. 5 of arrival hall, terminal 2, SVPI Airport, Ahmedabad. After sometime, I came out of the washroom with One capsule consisting of gold and chemical mix.

Q.7:- 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 296.270 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 31.08.2023.

Q.8. 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 10.08.2023. My above statement are true and correct.

Before me,


(Rekha B. Nairvale)
Superintendent (AIU)
Customs, SVPI Airport, Ahmedabad


(Shri Shaikh Mohammad Junead)
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/10-90/AIU/B/2023-24

Date: 31.08.2023

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

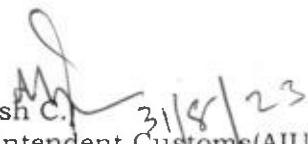
In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place One Gold bar weighing 296.270 Grams having purity 999.0, 24 Kt, having total tariff value of 15,33,680/- (Rupees Fifteen Lakhs thirty three thousand six hundred and eighty only) and market value of R.s 18,16,135/- (Rupees Eighteen Lakhs sixteen thousand one hundred thirty five only) smuggled by Shri Shaikh Mohammad Junead 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 Shaikh Mohammad Junead in form of gold bar weighing 296.270 grams derived/recovered from body concealment i.e. rectum by the passenger and the same was recovered during the course of Panchnama dated 31.08.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Shaikh Mohammad Junead is being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	296.270	999.0 24KT	18,16,135/-	15,33,680/-
	Total	1	296.270	999.0 24KT	18,16,135/-	15,33,680/-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place the packing material i.e. black coloured adhesive tape under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 31.08.2023
Place: SVPI Airport,Ahmedabad


(Ramesh C. Patel)
31/8/23
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.