



प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुराने हाईकोर्टके सामने, नवरंगपुरा, अहमदाबाद - 380 009.
दूरभाष : (079) 2754 4630 फेक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Smt. Nuzhat Bano, (D.O.B: 01.01.1986) (hereinafter referred to as the said "passenger/ Noticee"), residential address as per passport is Ward No.16, Mulchand Marg, Atikarman Khari Kua, Neemuch, Pin - 458441, Madhya Pradesh, India holding Indian Passport No. X7718532, arrived by Flight No. 6E92 of Indigo Airlines from Jeddah to Ahmedabad on 19.03.2024 (Seat No: 19B) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 19.03.2024 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage.

2. The AIU officers asked to Smt. Nuzhat Bano, if she has anything to declare, in reply to which she denied. The Lady AIU officer informed the passenger that she will be conducting her personal search and she and other accompanied officers will conduct detailed examination of the passenger. Here, the officers offered her personal search to the passenger, but the passenger denied saying that she is having full trust on the officers. Now, the AIU officer asked the passenger whether she wants to be checked in front of an Executive Magistrate or Lady Superintendent of Customs, in reply to which the passenger gave her consent to be searched in front of the Lady Superintendent of Customs. Now, the AIU officer asked to Smt. Nuzhat Bano 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 her body/ clothes. The passenger removed all the

metallic objects such as Jewellery etc. and keeps in a plastic tray and passed through the DFMD. However, no beep sound was heard indicating there is nothing objectionable/ metallic substance on her body/ clothes. Thereafter, the AIU officers scanned all the baggage in the X-ray machine, while the baggage were scanned, some suspicious image is observed by the AIU officers. The AIU officers asked about the suspicious x-ray image but passenger denied and not given any satisfactory reply. Therefore, the officer of AIU removed one melamine plate and break the same to check. While break the plate, it was noticed that some layer of gold dust present inside the plate. Now, it is necessary to confirm whether there is gold or not, also have to clear doubt.

2.1 Thereafter, the AIU officer called the Government Approved Valuer and informed him that some melamine plates have been recovered from a passenger and noticed some gold dust inside the plate hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such melamine plate by melting it and also informs the address of his workshop. Thereafter, at around 03.30 PM on 19.03.2024 the Panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad - 380 006. On reaching the above referred premises, the AIU officer introduced the Panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said melamine, Shri Kartikey Vasantrai Soni informed that the melamine plates recovered from Smt. Nuzhat Bano containing gold dust is weighing 3611.200 Grams The photograph of the same is as under :



Now the AIU officer takes the photographs of the ash with gold dust of the black melamine plates after burning which are as under:

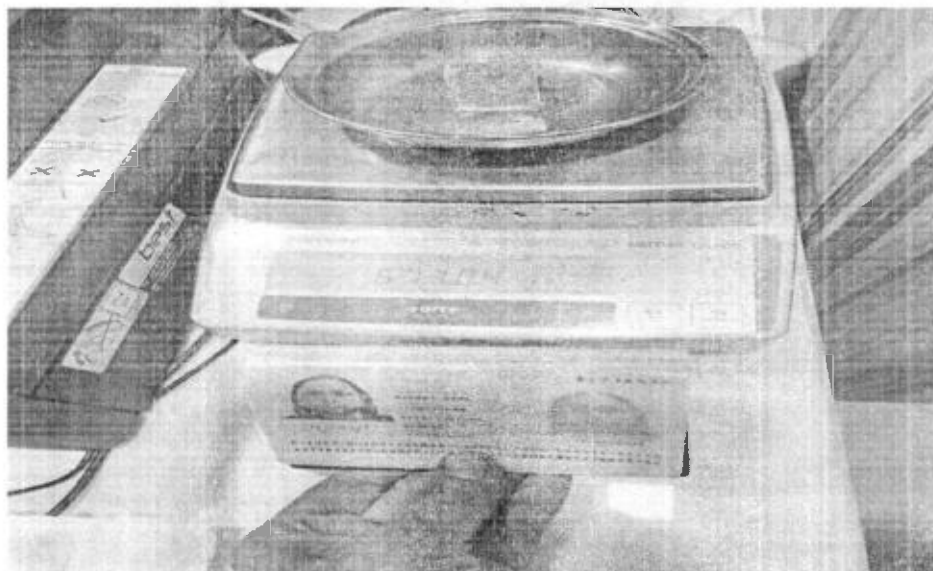


2.2 Thereafter, he leads us to the furnace, which is situated in the office of the Govt. Approved Valuer. Here, Shri Kartikey Vasantrai Soni started the process of converting the ash with gold dust of the melamine plate recovered from Smt. Nuzhat Bano, into solid gold. The ash with gold dust is obtained which is put into the furnace separately and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden

coloured bar which is derived from Smt. Nuzhat Bano 677.040 grams derived from 684.10 grams of ash with dust of melamine plates. In presence of Panchas, the passenger and the AIU Officers the weight of gold bar which comes to **677.040 grams** (Nuzhat Bano). Shri Soni Kartikey Vasantrai vide certificate no. 1570/2023-24 dated 19.03.2024 certifies that the extracted gold bar is having purity 999.0/24kt, market value of **Rs.45,69,343/-** (Rupees Forty-Five Lakhs Sixty-Nine Thousand Three Hundred Forty-Three only) and having tariff value of **Rs.39,46,466/-** (Thirty-Nine lakhs Forty-Six thousand Four hundred Sixty-Six only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). The details of items recovered from the passenger are as under:

S. No.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff value (Rs.)
1.	1 Gold Bar	677.040	999.0/24 Kt.	45,69,343 /-	39,46,466/-

The photograph of the extracted gold bar is as follows:



2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1570/2023-24 dated 19.03.2024 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger – Smt. Nuzhat Bano were withdrawn under the Panchnama dated 19.03.2024:

- (i) Copy of Passport No.X7718532 issued at Bhopal on 15.05.2023 and valid up to 14.05.2033.
- (ii) Boarding pass of Indigo Airlines Flight No.6E92 from Jeddah to Ahmedabad dated 19.03.2024 having seat No.19B.

4. Accordingly, the said gold bar having purity 999.0/ 24 Kt. weighing 677.040 grams, derived from dust of melamine plates recovered from Smt. Nuzhat Bano, was seized vide Panchnama dated 19.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Smt. Nuzhat Bano was recorded on 20.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) She is a house wife and lives with her husband, two sons & one daughter at Ward No.16, Mulchand Marg, Atikarman KhariKua, Neemuch, Pin-458441, Madhya Pradesh, India.
- (ii) she went to Jeddah on 25.02.2024 and returned back on 19.03.2024 by Flight No. 6E92 of Indigo Airlines from Jeddah to Ahmedabad; that she had never indulged in any smuggling activity in the past and this was first time she had carried gold;
- (iii) In Jeddah, the gold is purchased by an unknown person in Jeddah and given to me at my hotel room where I stayed in Jeddah. He gave me the gold (gold dust mix plate) and promised to give money for Umrah purpose under Panchnama dated 19/20.03.2024 weighted 677.040 gms;
- (iv) she had been present during the entire course of the Panchnama dated 19/20.03.2024 and he confirmed the events narrated in the said Panchnama drawn on 19/20.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) she was aware that smuggling of gold without payment of Customs duty is an offence; she was aware of the gold concealed in the melamine plates but she did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty. She confirmed the recovery of Gold totally weighing 677.040 grams having

purity 999.0/ 24 KT valued at Rs.36,46,466/- (Tariff value) and Market value of Rs.45,69,343/- from her under the Panchnama dated 19.03.2024; she had opted for green channel to attempt to smuggle the gold hidden in the melamine plates without paying Customs duty.

6. The above said gold bar weighing 677.040 Grams, tariff value of Rs.39,46,466/- (Rupees Thirty Nine Lakh Forty Six Thousand Four Hundred Sixty Six only) and market value of Rs.45,69,343/- (Rupees Forty Five Lakh Sixty Nine Thousand Three Hundred Forth Three only), recovered from Smt. Nuzhat Bano, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing in the melamine plate, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 677.040 grams which was attempted to be smuggled by Smt. Nuzhat Bano, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 677.040 grams derived from melamine plate, was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 20.03.2024 (**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 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 law:

8. It therefore appears that:

- (a) The passenger Smt. Nuzhat Bano had dealt with and actively indulged herself in the instant case of

smuggling of gold into India. The passenger had improperly imported gold weighing 677.040 Grams, purity 999.0/ 24kt, tariff value of Rs.39,46,466/- (Rupees Thirty-Nine Lakh Forty-Six Thousand Four Hundred Sixty-Six only) and market value of Rs.45,69,343/- (Rupees Forty-Five Lakh Sixty-Nine Thousand Three Hundred Forth Three Only only). The said gold was concealed in the form of gold dust in melamine plate by the passenger. 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 gold bar weighing 677.040 grams of purity 999.0/24 Kt. by Smt. Nuzhat Bano by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b) By not declaring the value, quantity and description of the goods imported by her, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Smt. Nuzhat Bano found concealed in the form of gold dust in melamine plate by the passenger, 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) Smt. Nuzhat Bano by her above-described acts of omission and commission on her part has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 677.040 Grams, purity 999.0/ 24kt, tariff value of Rs.39,46,466/- (Rupees Thirty Nine Lakh Forty Six Thousand Four Hundred Sixty Six only) and market value of Rs.45,69,343/- (Rupees Forty Five Lakh Sixty Nine Thousand Three Hundred Forty Three Only only), concealed in the form of gold dust in melamine plate by the passenger without declaring it to the Customs, is not smuggled goods, is upon the passenger Smt. Nuzhat Bano.

9. Now, therefore, **Smt. Nuzhat Bano**, residing at Ward No.16, Mulchand Marg, Atikarman Khari Kua, Neemuch, Pin - 458441, Madhya Pradesh, India holding Indian Passport No. X7268163, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **677.040** Grams, purity 999.0/ 24kt, tariff value of **Rs.39,46,466/-** (Rupees Thirty-Nine Lakh Forty-Six Thousand Four Hundred Sixty-Six only) and market value of **Rs.45,69,343/-** (Rupees Forty Five Lakh Sixty Nine Thousand Three Hundred Forth Three Only), concealed in the form of gold dust in melamine plate by the passenger and placed under seizure under Panchnama proceedings dated 19/20.03.2024 and Seizure Memo Order dated 20.03.2024, 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.

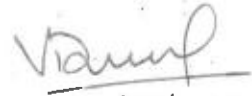
10. Smt. Nuzhat Bano is further required to state specifically in the written reply as to whether she wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that she does not wish to be heard in person. She should produce at the time of showing cause, all the evidences which she intends to rely upon in defense.

11. Smt. Nuzhat Bano 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.


15/7/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

F. No.: VIII/10-152/SVPIA-C/O&A/HQ/2024-25 Date : 15.07.2024
DIN: 20240771MN000000E758

BY SPEED POST:

To,

Smt. Nuzhat Bano,

Ward No.16, Mulchand Marg,
Atikarman Khari Kua, Neemuch,
Pin-458441, Madhya Pradesh.

Copy to:

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

Annexure 'A'

List of documents relied upon in the notice to show cause, issued to Smt. Nuzhat Bano, for attempting to smuggle One Gold Bar weighing 677.040 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 19/20.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No.1570/2023-24 dated 19.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 20.03.2024 of Smt. Nuzhat Bano	Copy enclosed
4.	Seizure memo Order dated 20.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 677.040 grams along with its packing material.	Copy enclosed

PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,

TERMINAL-2, AHMEDABAD DATED 19-20.03.2024

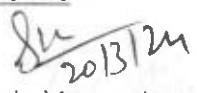
Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Nidhi Raval	E/15, Ratandee Complex, 100 Feet Road, Satellite, Ahmedabad City, Seema Hall, Ahmedabad.380015	22 years	Service
2	Kartikraj Bhati	Nr. Strawberry Bunglow, Landmark Kudasan, Parishram Residence, Flat No.606.	22 years	Service

On being called upon by a person, who introduces herself as Ms. Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 12.01 PM of 19.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar all three are Superintendent (AIU), Shri C Varghese Rappai (S.I.O), Shri Ajay Bhardwaj, Rakesh Ranjan (I.O) DRI, Shri Vishu Jain (I.O) Ahmedabad and Shri Kamal Kumar Khatik, Inspector (AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

Ms. Sarjula Vasava, Superintendent informs us that they have input that 02 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. 6E92 of Indigo Airlines which will be landing at approximately 12.22 PM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

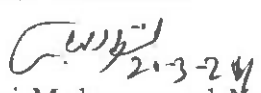
Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identify Smt. Nuzhat Bano having Passport No. X7718532, Mohammad Nazrul Bari having Passport No. W6671908 and shows his Boarding Pass which shows that both had travelled from Jeddah to Ahmedabad on 19.03.2024 by Indigo Airways Flight No. 6E92 (Seat No. 19B & 19A at SVPI Airport, Ahmedabad. The AIU officers ask to Mohammad Nazrul Bari and Smt. Nuzhat Bano, if they have anything to declare, in reply to which they denies. The AIU officer inform the passenger that they will be conducting his and her personal search and she and other accompanied officers will

Before me


(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:

Panch No.2:


1. Shri Mohammad Nazrul Bari

2. Smt. Nuzhat Bano


(Passengers)

20/3/24

conduct detailed examination of both of the passenger. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passengers give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Nuzhat Bano and Mohammad Nazrul Bari 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 and her body/clothes. The passengers removes all the metallic objects such as Jewellery etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine, while the baggages were scanned some suspicious image is observed by the AIU officers. The AIU officers asked about the suspicious x-ray image but both the passengers denies and not given any satisfactory reply. Therefore, the officer of AIU removed one melamine plate and break the same to check. While break the plate it is noticed that some layer of gold dust inside the plate. Now it is necessary to confirm whether there is gold or not, also have to clear doubt.

Thereafter, the AIU officer calls the Government Approved Valuer and informs him that some melamine plates have been recovered from a passengers and noticed some gold dust inside the plate hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such melamine plate from by melting it and also informs the address of his workshop.

Thereafter, at around 03.30 PM on 19.03.2024 we the panchas along with the passengers and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said melamine, Shri Kartikey Vasantrai Soni informs that the melamine plates recovered from Mohammad Nazrul Bari containing gold dust is weighing **4457.800 Grams** and from Nuzhat Bano containing gold dust is weighing **3611.200 Grams**. The AIU officer takes the photographs of the melamine plates which are as under:

Before me

Su
20/3/24

(Sarjula Vasava)

Superintendent of Customs)

Customs, SVPI Airport, Ahmedabad

20-3-24

1. Shri Mohammad Nazrul Bari

2. Smt. Nuzhat Bano

20 324 424 N

(Passengers)

Panch No.1:

add
20/3/24

Panch No:2

Kyhati
20/3/24



Now the AIU officer takes the photographs of the ash with gold dust of the black melamine plates after burning which are as under:



Thereafter, she leads us to the furnace, which is situated in the office of the Govt. Approved Valuer. Here, Shri Kartikey Vasantrai Soni starts the process of converting the ash with gold dust of the melamine plate recovered from Shri Mohammad Nazrul Bari and Smt. Nuzhat Bano, into solid gold. The ash with gold dust are obtained which is put into the furnace separately and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from Shri Mohammad Nazrul Bari as **825.270 grams** from Gold Dust having Gross weight **834.09 grams** and from Smt. Nuzhat Bano as **677.040 grams** derived from 684.10 grams of ash with dust of melamine plates. In presence of we

Before me

(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:

Nuzhat
20/3/24

Panch No.2:

K. B. Lati
20/3/24

1. Shri Mohammad Nazrul Bari

2. Smt. Nuzhat Bano

C. J. N. (Passengers)

20324

comes to **825.270 Grams** (Mohammad Nazrul Bari) and **677.040 grams** (Nuzhat Bano).

Now the AIU officer takes the photographs of the above said bars which are as under:

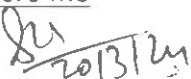


Now, the Government Approved Valuer, in presence of we panchas, the passengers and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation of gold bar weighing 825.270 grams and gold bar 677.040 grams derived from ash with gold dust of melamine recovered from Shri Mohammad Nazrul Bari and Smt. Nuzhat Bano, the Govt. Approved Valuer confirms it is 24 Kt. gold having purity 999.00

Now, the Govt. Approved Valuer summarizes that this gold bar(Shri Mohammad Nazrul Bari) is made up of 24 Kt. gold having purity 999.0 weighing 825.270 Grams having market value of Rs. 55,69,747 (Rupees Fifty Five Lakhs Sixty Nine thousand Seven hundred Forty Seven only) and having tariff value of Rs. 48,10,499/- (Forty Eight lakhs Ten thousand Four hundred Ninety Nine only) The value of the gold bar has been calculated as per the Notification No. Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama). He submits his valuation report to the AIU Officer vide certificate no 1569/2023-24 dated 19.03.2024 which is in Annexure-A and Annexure-B for passenger.

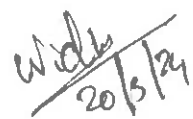
Further, the Govt. Approved Valuer confirms the gold bar (Nuzhat Bano) is having purity of 999.00(24 Kt.) weighing 677.040 grams derived from the Ash with gold dust of melamine plate having gross weight 684.100 grams recovered from Nuzhat Bano having market value of Rs. 45,69,343 (Rupees Forty Five Lakhs Sixty Nine thousand Three hundred Forty Three only) and having tariff value of Rs. 39,46,466/- (Thirty-Nine lakhs Forty Six thousand Four hundred Sixty Six only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama). He submits his valuation report to the AIU Officer vide certificate no 1570/2023-24 dated 19.03.2024 which is in Annexure-A and Annexure-B for passenger.

Before me



(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:

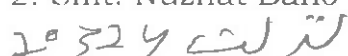

20/3/24

Panch No.2:


20/3/24


20-3-24
1. Shri Mohammad Nazrul Bari

2. Smt. Nuzhat Bano



(Passengers)

We, the above panchas and the said passenger put our dated signature on the said valuation report.

The details of the Valuation of the said gold bars is tabulated in below table:

Case-1. : Gold bar derived from ash and gold mix of melamine plates weighing gross 834.090 Grams recovered from Shri Mohammad Nazrul Bari.

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	834.090	825.270	999.0 24Kt.	55,69.747/-	48,10,499/-

Case-2.: Gold bar derived from ash and gold mix of melamine plates having gross weight 684.100 Grams recovered from **Smt. Nuzhat Bano**.

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	684.100	677.040	999.0 24Kt.	45,69,343/-	36,46,466/-

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 4.45 AM on 20.03.2024.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that;

Shri Mohammad Nazrul Bari, Passport No.W6671908 is aged 52 years (DOB-16.05.1971), S/o- Khalil, Nasrullah Khan Masjid, Mul Chand Marg, Neemuch, Madhya Pradesh, India 458441 (as per Passport) and

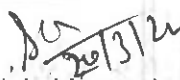
Smt. Nuzhat Bano is aged 38 years (DOB-01.01.1986), W/o- Shri Mohammad Nazrul Bari, address Ward No.16, Mulchand Marg, Atikarman Khari Kua, Neemuch, Pin-458441, Madhya Pradesh, India (as per Passport).

On being asked by the AIU officer, in the presence of we, the panchas, the passenger **Shri Mohammad Nazrul Bari** and **Smt. Nuzhat Bano** produces the identity proof documents which are as under: -


1. Shri Mohammad Nazrul Bari:

- (i) Copy of Passport No.W6671908 issued at Bhopal on 02.03.2023 and valid up to 01.03.2033.

Before me


(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:


20/3/24

Panch No:2:


20/3/24


1. Shri Mohammad Nazrul Bari

2. Smt. Nuzhat Bano


(Passengers)

20-3-24

- (ii) Boarding pass of Indigo Airlines Flight No.6E92 from Jeddah to Ahmedabad dated 19.03.2024 having seat No.19A.

2. Smt. Nuzhat Bano

- (i) Copy of Passport No.W7718532 issued at Bhopal on 15.05.2023 and valid up to 14.05.2033.
- (ii) Boarding pass of Indigo Airlines Flight No.6E92 from Jeddah to Ahmedabad dated 19.03.2024 having seat No.19B.

Now, the AIU Officer show the passengers as well as us, the passenger manifest of Indigo at Sr.No.74 and 75, in which name of **Shri Mohammad Nazrul Bari** and **Smt. Nuzhat Bano** mentioned clearly. We the panchas as well as the passengers put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform us the panchas as well as the passenger viz. Shri Mohammad Nazrul Bari that the Gold Bar is made up of 24 Kt. gold having purity 999.0 weighing 825.270 Grams having market value of Rs. 55,69,747 (Rupees Fifty Five Lakhs Sixty Nine thousand Seven hundred Forty Seven only) and having tariff value of Rs. 48,10,499/- (Forty Eight lakhs Ten thousand Four hundred Ninety Nine only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama). He submits his valuation report to the AIU Officer vide certificate no 1569/2023-24 dated 19.03.2024 which is in Annexure-A and Annexure-B for passenger.

Futher, the AIU Officers inform us the panchas as well as the passenger viz. Smt. Nuzhat Bano that the Gold Bar is having purity of 999.00(24 Kt.) weighing 677.040 grams derived from the Ash with gold dust of melamine plate having gross weight 684.100 grams recovered from Nuzhat Bano having market value of Rs. 45,69,343 (Rupees Forty Five Lakhs Sixty Nine thousand Three hundred Forty Three only) and having tariff value of Rs. 39,46,466/- (Thirty-Nine lakhs Forty Six thousand Four hundred Sixty Six only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama). He submits his valuation report to the AIU Officer vide certificate no 1570/2023-24 dated 19.03.2024 which is in Annexure-A and Annexure-B for passenger.

The gold bar 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

Before me


20/3/24

(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1:


20/3/24

Panch No.2:


20/3/24

1. Shri Mohammad Nazrul Bari

2. Smt. Nuzhat Bano


20/3/24

(Passengers)

attempted to be smuggled by **Shri Mohammad Nazrul Bari** and **Smt. Nuzhat Bano** are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passengers places the One gold bar weighing 825.270 grams having purity of 999.00(24 Kt.) **recovered from** Shri Mohammad Nazrul Bari in one 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 in such a manner that same cannot be opened without tempering the Customs lac seal.

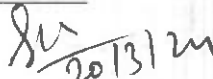
Further, places the One gold bar weighing 677.040 grams having purity of 999.00 (24 Kt.) recovered from **Smt. Nuzhat Bano** in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal. Further, the AIO officers also handed over the packing material of melamine plates to the Ware House

We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6053/2023-24 dated 20.03.2024(**Shri Mohammad Nazrul Bari**) and (6054/2023-24 dated 20.03.2024) (**Smt. Nuzhat Bano**). Further, the AIO officers also handed over the packing material of melamine plates to the Ware House In-charge, SVPI Airport, Ahmedabad.

The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passengers **Shri Mohammad Nazrul Bari** and **Smt. Nuzhat Bano**.

Nothing else is seized or taken over from the passengers Shri Mohammad Nazrul Bari and Smt. Nuzhat Bano except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 05.40 AM on 20.03.2024.

Before me


20/3/24

(Sarjula Vasava)

Superintendent of Customs)

Customs, SVPI Airport, Ahmedabad


20-3-24

1. Shri Mohammad Nazrul Bari

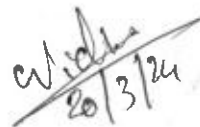
2. Smt. Nuzhat Bano



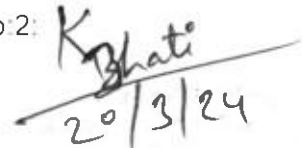
(Passengers)

2-3-24

Panch No. 1:


20/3/24

Panch No. 2:


20/3/24

ANNEXURE 'B'

VALUATION CERTIFICATE OF TWO GOLD BARS EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM MUZHAT BANU AT SVPI AIRPORT, AHMEDABAD ON 19/03/2024

Certificate No: 1570 / 2023-24

Dated: 19/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **677.040** Grams derived from Gold Dust with Ashes of Black Coloured Melamine Plate having Gross Weight **684.100** Grams which is obtained after burning Black Coloured Melamine Plate of having Gross Weight **3611.200** Grams. 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. 22/2024-Customs (N.T.) dated 15.03.2024 (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 @ **67490** 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 @ **58290.00** 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	677.040	999.0 24Kt	4569343	3946466
	Total	1	677.040		4569343	3946466

Place: Ahmedabad

Date: 19/03/2024



K. Kartikey Vasantrai
(SONI KARTIKEY VASANTRAI) 19/03/24

P1 - *alish*
19/3/24

Qr: Certificate-No:1570-2023-24 Dated 19.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered from Muzhat Bano

173-24

P2 - *K. Bhati*
19/3/24

ANNEXURE 'A'

Dated: 19/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

This is to certify that the Passenger **Muzhat Bano** having Passport No. **X7718532**, residing at Ward No.16, Mulchand Marg, Atikarman Khari Kua, Neemuch, Madhya Pradesh, India, travelling by Indigo Flight No: 6E 92 Arrived on: 19/03/2024 from Jeddah to Ahmedabad. AIU Customs Officials Noticed some Golden Shining Materials in the inner side of the Black Coloured Melamine Plate with him. Therefore, they brought the suspicious Melamine Plate having Gross Weight is **3611.200 Grams** in my Office for Verification & Valuation, On the Basis of after Verification of Melamine Plates, I recommended for testing of the said Substance & extraction of Gold therefrom.

As per my judgement, the Substance is mixture of Gold Dust. 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: 19/03/2024. The Process of extraction of gold is carried out in presence of AIU Officers, Pax & Panchas at KV Jewels, C.G.Road, Ahmedabad on today i.e 19/03/2024



Kartikey Vasantrai

19/03/24

(SONI KARTIKEY VASANTRAI)

P1 - *vide*
19/3/24

نقلیت
193-24

P2 - *Kzhati*
19/3/24

Statement of Shri Nuzhat Bano, Male, D/o Khashiurrahman, D.O.B. 01.01.1986, Address-Ward No. 16, Mulchand Marg, Atikarman Khari Kua, Neemuch, Madhya Pradesh, India-458441 (Mob.9199655851) recorded under section 108 of Customs Act, 1962 on 20.03.2024, PassPort No. - X7718532

I, Shri Nuzhat Bano, Male, D/o Khashiurrahman, D.O.B. 01.01.1986, Address-Ward No. 16, Mulchand Marg, Atikarman Khari Kua, Neemuch, Madhya Pradesh, India-458441 on being called vide Summons F.No.VIII/10-375/AIU/A/2023-24, dated-20.03.2024 issued vide DIN-20240371MN000000D18E by you i.e. the Superintendent of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 20.03.2024.

Before recording my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been explained that giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code. Further, I have also been explained that my statement can be used against me or against any other person, in these enquiry proceedings or in any other proceedings as evidence in the court of Law. After having understood the said provisions, I give my true and correct statement which is as under:

My name, age and residential address given above are correct. I am staying at the said address and my age is 38 years. I am residing with my

نہزہ بٹ
20-3-24
(Nuzhat Bano)



Before Me
(Ravi Shankar Kumar)
Superintendent

Husband, 02 sons and 01 daughter at this address. My mobile No. is 9199655851. I submit a copy of my Passport bearing No. X7718532 issued on 15.05.2023 and valid upto 14.05.2033. On being asked, I state that I am fourth Jamat passed from Madarsa. I can read, write and speak Hindi, Urdu, English. On being asked I state that I am a house wife.

Further, hereafter, I voluntarily reply the questions as asked by the AIU officer:

Q.1. When & from where did you go?

Ans 1. I went to Jeddah, Saudi Arabia on 25.02.2024 from SVPI, Airport, Ahmedabad.

Q.2. What was the purpose of your visit to Jeddah, Saudi Arabia?

Ans.2 I went to Makkah, Madina for Umrah purpose only.


Q.3. Who bought tickets for your journey from SVPI, Ahmedabad to Jeddah and Jeddah to SVPI, Airport Ahmedabad?

Ans.3 The Ticket from SVPI, Airport, Ahmedabd to Jeddah is purchased by my own money and ticket from Jeddah to SVPI, Airport Ahmedabad is booked, given by the person who given gold in Jeddah.

Q.4. From where did you purchase gold in Jeddah? Give details.

Ans.4 The gold is purchased by an unknown person in Jeddah and given to me at my hotel room where I stayed in Jeddah.

نوزہت
2023-24
(Nuzhat Bano)


25.03.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

Q.5. What is the name, mobile number, address etc. who gave you gold in Jeddah?

Ans.5 I don't know the Person and his mobile number and other details. His Nick Name was Pappu. He gave me the gold (gold dust mix plate) and promised to give money for Umrah purpose.

Q.6 Have you ever visited abroad earlier? Did you smuggle gold during your earlier visit also?

Ans.6 I have visited to abroad many times. But this is the first time I had brought gold through SVPI, Ahmedabad.

Q.7. Why did you land at Ahmedabad when you could have taken direct flight from Jeddah to Mumbai?

Ans.7 The ticket for my return journey from Jeddah to Ahmedabad was cheaper than Jeddah to Mumbai. Therefore, the ticket may be booked by the person who given the gold in Jeddah.

Q.8 How did you plan to go to Surat from Ahmedabad, Gujarat?

Ans.8 I was supposed to go to Surat by train from Ahmedabad.

Q.9. Please inform the details of the person to whom you were to handover the gold smuggled by you and where?

Ans.9 As informed, a person was supposed to come at SVPI, Airport to collect the smuggled gold from me. I do not know name, Mobile No., address etc.

20-3-24
(Nuzhat Bano)


Ravi Shankar Kumar


Before Me
(Ravi Shankar Kumar)
Superintendent

Q.10 Why you are not declared the gold at Red Channel of Customs?

Ans.10. I state that I had intentionally not declared the seized items, i.e., gold that was concealed in Black colour plate as gold dust before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 677.40 grams of 24Kt, with purity 999.0 is having market value of Rs.45,69,343/- (Forty Five Lakh Sixty Nine thousand Three Hundred Forty Three only) and Tariff Value Rs.39,46,466/- (Rupees Thirty Nine Lakh Forty Six Thousand Four Hundred Sixty Six only) which were recovered from my baggage in Black Colour Plate.

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any fear, favour, threat, coercion or duress and in token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been typed


20-3-24
(Nuzhat Bano)


D. B. 2024
Before Me
(Ravi Shankar Kumar)
Superintendent

as per my say and I further state that I have been shown and explained the panchnama and understand English and have read the aforesaid panchnama and my above statement and the same is true and correct.

I have read my statement and found true and voluntary which is covered in total five pages. In respect of the same, I put my dated signature.

نذہت
203-24
(Nuzhat Bano)



Before Me
(Ravi Shankar Kumar)
Superintendent



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/10-375/AIU/A/2023-24

Date: 20.03.2024

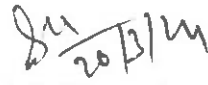
ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

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 Bar total weight 677.040 gram of 24Kt, with purity 999.0 recovered/derived from gold dust in Black Coloured Melamine Plate, is having market value of Rs. 45,69,343/- (Rupees Forty Five Lakh Sixty Nine thousand Three Hundred Forty Three only) and Tariff Value Rs. 39,46,466/- (Rupees Thirty Nine Lakh Forty Six thousand Four Hundred Sixty Six only) as on 19.03.2024 smuggled by **Nuzhat Banu**, 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 Nuzhat Banu, in form of gold dust in Black Coloured Melamine Plate, having gross weight of 3611.200 grams and from that derived 01 Gold Bar total weighing **677.040 grams** having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 19.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Nuzhat Banu, is being seized vide warehouse entry no.6054/2024, dated 20.03.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	One Gold bar having purity 999.0/24 Kt (derived from gold dust in Black Coloured Melamine Plate)	1	677.040	999.0 24 Kt	Rs. 4569343/-	Rs. 3946466/-
	Total	1	677.040	999.0 24 Kt	Rs. 4569343/-	Rs. 3946466/-

Date : 20.03.2024
Place: SVPI Airport,Ahmedabad


(Sarjula Vasava)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.