



प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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SHOW CAUSE NOTICE

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

Shri Amaan Ullah, (D.O.B: 17.10.2004) (hereinafter referred to as "the said passenger/ Noticee"), residential address as per passport is 2871, Gali Bul Buli Khana, Pahari Bhojla, Delhi, Pin-110006, India, holding Indian Passport No. Y9189739, arrived by Indigo Flight No. 6E-1478 from Dubai to Ahmedabad on 14.12.2023 (Seat No: 29C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling, 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 14.12.2023 **(RUD – 01)** in presence of two independent witnesses for passenger's personal search and examination of his baggage.

2. The officers asked the passenger whether he was carrying any contraband/ dutiable goods in person or in baggage to which he denied. The officers informed the passenger that he would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of two independent witnesses gave his consent to be searched in presence of the Superintendent of Customs. The passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he was wearing on his body/ clothes. Thereafter, the passenger removed the metallic substances from his body such as mobile, belt etc., and kept it in a

plastic tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating there was nothing objectionable/ dutiable substance was on his body/ clothes. Thereafter, the baggage (Blue colour trolley bag, red bag and purse) of the passenger was scanned in the X-Ray Bag Scanning Machine (BSM) installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad. While scanning the Blue coloured trolley bag in the X-Ray Bag Scanning Machine (BSM) some suspicious image observed/ noticed by the AIU officers. The AIU officers asked him about the suspicious image shown by the X-Ray Bag Scanning Machine (BSM) but the passenger didn't give satisfactory reply. Further, in order to confirm it, the officers again asked the passenger whether any dutiable/ contraband item concealed in the Skating Board. Thereafter, the passenger accepted that he had concealed the gold in the Skating Board. Thereafter, the AIU officers removed the parts of the Skating Board. Further, the AIU officers cut the bolts and axle parts of the skating board with the help of the cutter and removed yellow-coloured rods from it.

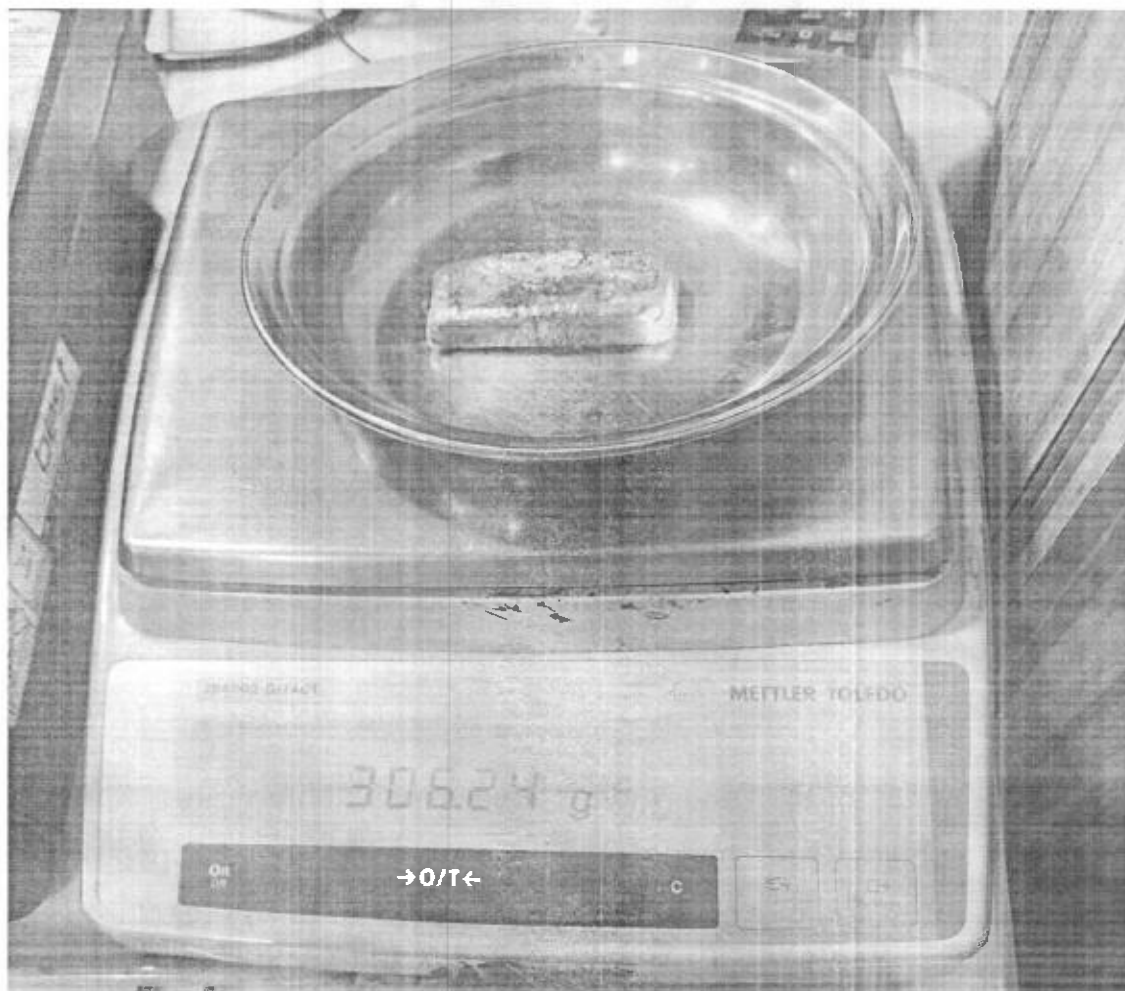
2.1 The officers informed the panchas that the aforesaid Gold Rods concealed in the parts of Skating Board, recovered from Shri Amaan Ullah required to be ascertained its purity and weight. For the same, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such Rods comprising of gold and to ascertain purity and weight of the same, is available at his shop only. Accordingly, the officers, the panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, C.G. Road, Ahmedabad-380006. Shri Kartikey Vasantrai Soni, the Government Approved Valuer weighed the said Rods on his weighing scale and informed that it was weighing 306.400 grams (gross weight). The photograph of the same is as under:



2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said Rods into solid gold. After completion of the melting procedure, the Government Approved Valuer informed that 1 Gold bar weighing **306.240 grams** having purity 999.0/24 Kt. is derived from the said Rods. After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 989/2023-24 dated 14.12.2023 (**RUD - 02**) certified that the extracted gold bar is having purity 999.0/24kt and tariff value is **Rs.17,01,277/-** (Rupees Seventeen Lac One Thousand Two Hundred and Seventy-Seven only), and Market value is **Rs.19,75,248/-** (Rupees Nineteen Lac Seventy-Five Thousand Two Hundred and Forty-Eight Only). The value of the gold bar has been calculated as per the Notification No. 89/2023-Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023-Customs (N.T.) dated 07.12.2023 (exchange rate). The details of item recovered from the passenger are as under:

| S. No. | Details of items | Net weight in grams | Purity | Market value (Rs.) | Tariff value (Rs.) |
|--------|------------------|---------------------|--------------|--------------------|--------------------|
| 1 | 1 Gold Bar | 306.240 | 999.0/24 Kt. | 19,75,248/- | 17,01,277/- |

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: 989/2023-24 dated 14.12.2023 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger – Shri Amaan Ullah were withdrawn under the Panchnama dated 14.12.2023.

- (i) Copy of Stamped pages of Passport No. Y9189739 issued at Delhi on 18.09.2023 valid up to 17.09.2033.
- (ii) Boarding pass dated 14.12.2023 showing Seat No.29C of Indigo Flight No. 6E-1478 from Dubai to Ahmedabad.

4. Accordingly, the said gold bar having purity 999.0/24 Kt. weighing 306.240 grams, derived from the Rods concealed in the parts of Skating board recovered from Shri Amaan Ullah was seized vide Panchnama dated 14.12.2023, under the provisions of 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 there under.

5. A statement of Shri Amaan Ullah was recorded on 14.12.2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he interalia stated that:-

- (i) he is a student and pursuing graduation from Delhi. He lives with his parent, two elder brothers and a younger sister;
- (ii) he went to Dubai for visit and returned back to Ahmedabad same day on 14.12.2023 by Indigo Flight No. 6E-1478 from Dubai to Ahmedabad; that he contacted to travel agent for booking of ticket for Dubai and return and made payments to the travel agent; that this was the first incident when the Gold in the form of gold rod of 24 KT purity concealed in the skateboard;
- (iii) he had travelled two times to Dubai and opted Ahmedabad International Airport as arrival point and used IGI Airport as departure point; that he opted Ahmedabad International Airport as arrival being cheaper flight fare as well as to search the burkha market in Ahmedabad; that he informed that his distant relative has handed over the skateboard to him and he was unaware about the presence of concealed gold in the skateboard; that the gold bar derived/recovered from the said skateboard under Panchanama dated 14.12.2023 weighted 306.240 gms;
- (iv) he had been present during the entire course of the Panchnama dated 14.12.2023 and he confirmed the events narrated in the said panchnama drawn on 14.12.2023 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence; he said that he was not aware about the concealment of the gold rod in the skateboard and due to this reason, he opted to cross Green channel. He confirmed the recovery of Gold totally weighing 306.240 grams having purity 999.0/24 KT valued at tariff value Rs.17,01,277/- (Rupees Seventeen Lac One Thousand Two Hundred and Seventy-Seven only), and Market value is Rs.19,75,248/- (Rupees Nineteen Lac Seventy-Five Thousand Two Hundred and Forty Eight Only) from him under the Panchnama dated 14.12.2023.

6. The above said gold bar weighing 306.240 grams, valued at Rs.17,01,277/- (Tariff value) and Rs.19,75,248/- (Market value), recovered from Shri Amaan Ullah, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of Rods concealed in the parts of

Skating board, which was clear violation of the provisions of Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 306.240 grams which was attempted to be smuggled by Shri Amaan Ullah, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 306.240 grams derived from the Gold Rods weighing 306.400 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 14.12.2023 (**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 79. Bona fide baggage exempted from duty. -

(1) *The proper officer may, subject to any rules made under sub-section (2), pass free of duty -*

(a) *any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;*

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bonafide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) "Section 110 – Seizure of goods, documents and things.—

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

VII) "Section 112 – Penalty for improper importation of goods, etc.— Any person,-

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

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

B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;

I) "Section 3(2) - *The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology."*

II) "Section 3(3) - *All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."*

III) "Section 11(1) - *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."*

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

Contravention and violation of law:

8. It therefore appears that:

(a) The passenger Shri Amaan Ullah had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 306.240 grams having purity 999.0/24 Kt. derived from the Rods concealed in the parts of Skating board weighing 306.400 grams and having tariff value of Rs.17,01,277/- (Rupees Seventeen Lac One Thousand Two Hundred and Seventy-Seven only), and Market value is Rs.19,75,248/- (Rupees Nineteen Lac Seventy-Five Thousand Two Hundred and Forty-Eight Only). The said gold concealed in Skating board by the passenger and not declared to the Customs. The passenger opted green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported gold bar

weighing 306.240 grams of purity 999.0/24 Kt. by Shri Amaan Ullah 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 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 by the passenger Shri Amaan Ullah found concealed in Skating Board, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.

(d) Shri Amaan Ullah 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 306.240 grams of purity 999.0/24 Kt. and having tariff value of Rs.17,01,277/-, and Market value is Rs.19,75,248/- derived from Rods concealed in the parts of Skating board weighing 306.400 grams by the passenger without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Amaan Ullah.

9. In view of the above, now, therefore, **Shri Amaan Ullah**, residing at 2871, Gali Bul Buli Khana, Pahari Bhojla, Delhi, Pin-110006, India, holding Indian Passport No. Y9189739, is hereby called upon to show

cause in writing to the Additional Commissioner of Customs, having his office located at 2ndFloor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) One Gold Bar weighing **306.240** grams having purity 999.0/24 Kt. and having tariff value of **Rs.17,01,277/-** (Rupees Seventeen Lac One Thousand Two Hundred and Seventy Seven only), and Market value is **Rs.19,75,248/-** (Rupees Nineteen Lac Seventy Five Thousand Two Hundred and Forty Eight Only), derived from Rods concealed in the parts of Skating Board weighing 306.400 grams (gross weight) by the passenger and placed under seizure under the panchnama proceedings dated 14.12.2023 and Seizure Memo Order dated 14.12.2023, should not be confiscated under the provisions of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

11. Shri Amaan Ullah 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 any other provisions of Customs Act, 1962 and/or rules made there under and/or under the provisions of 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.

V. Malani
9/5/24

(Vishal Malani)

Additional Commissioner,
Customs, Ahmedabad

F. No. VIII/10-43/SVPIA-A/O&A/HQ/2024-25
DIN: 20240571MN000000D652

Date : 09.05.2024

BY SPEED POST

To,
Shri Amaan Ullah,
2871, Gali Bul Buli Khana,
Pahari Bhojla,
Delhi, Pin-110006.

Copy to:

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

Annexure 'A'

List of documents relied upon in the notice to show cause notice dated 09.05.2024, issued to Shri Amaan Ullah, for attempting to smuggle One Gold Bar weighing 306.240 grams:

| Sr. No | Document | Remarks |
|--------|---|---------------|
| 1 | Panchnama drawn on 14.12.2023 at SVP International Airport, Ahmedabad | Copy enclosed |
| 2. | Valuation certificate No.989/2023-24 dated 14.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer. | Copy enclosed |
| 3. | Statement dated 14.12.2023 of Shri Amaan Ullah. | Copy enclosed |
| 4. | Seizure memo Order dated 14.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 306.240 grams. | Copy enclosed |

**Panchanama dated 14.12.2023 drawn in the Arrival Hall of Terminal 2
of SVPI Airport, Ahmedabad**

| Sr. No. | Name & Address of the Panchas | Age | Occupation |
|---------|---|-----|------------|
| 1. | Parmar Rajnikant, S/o.Chhanabhai, 153/1202, Gujarat Housing Board, Kalapinagar, Asarawa, Ahmedabad-16 | 33 | Service |
| 2. | Ka Patel Prashantkumar Girishbhai, 34, Sanjay Park, Vastral Nagar, Daskroi, Ahmedabad-382418 | 30 | Service |


We the above named panchas are called by a person today (on 14-12-2023) at around 09.00 AM, who introduces himself as Suresh Kumar Allena, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of a passenger, that he and his other colleagues are going to conduct verification of a suspected passenger who is arriving from Dubai to Ahmedabad. Further, the AIU officer also introduces other AIU officers namely Shri Himanshu Garg, Deputy Commissioner, Shri Ravi Shankar Kumar and Shri Rakesh Kumar, both Superintendents of Customs (AIU) SVPI Airport, Ahmedabad.

The said proceedings of the panchnama was carried out for the suspected passenger viz.Amaan Ullah, holding Indian passport No.Y9189739, who came from Dubai to Ahmedabad from the Indigo Flight No. 6E-1478 on 14.12.2023 and they have strong belief that the suspected passenger is carrying some gold with him but not declared the same before the customs authority. The officers request us to be Panchas for the said verification. We panchas give our consent to be witness of the subject verification proceedings of the said passenger.



Accordingly, in the presence of we the panchas, the AIU Officers ask the said passenger, if he has anything to declare to Customs, in reply to which he denies. Then after, the AIU officer informs the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggage (Blue colour trolley bag, red bag and purse). Here, the AIU officers offer his personal search to the passenger, but the passenger denies saying that he is having full trust on the AIU officers. Now, the AIU officers ask the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs.

Before me,

Pancha 1.

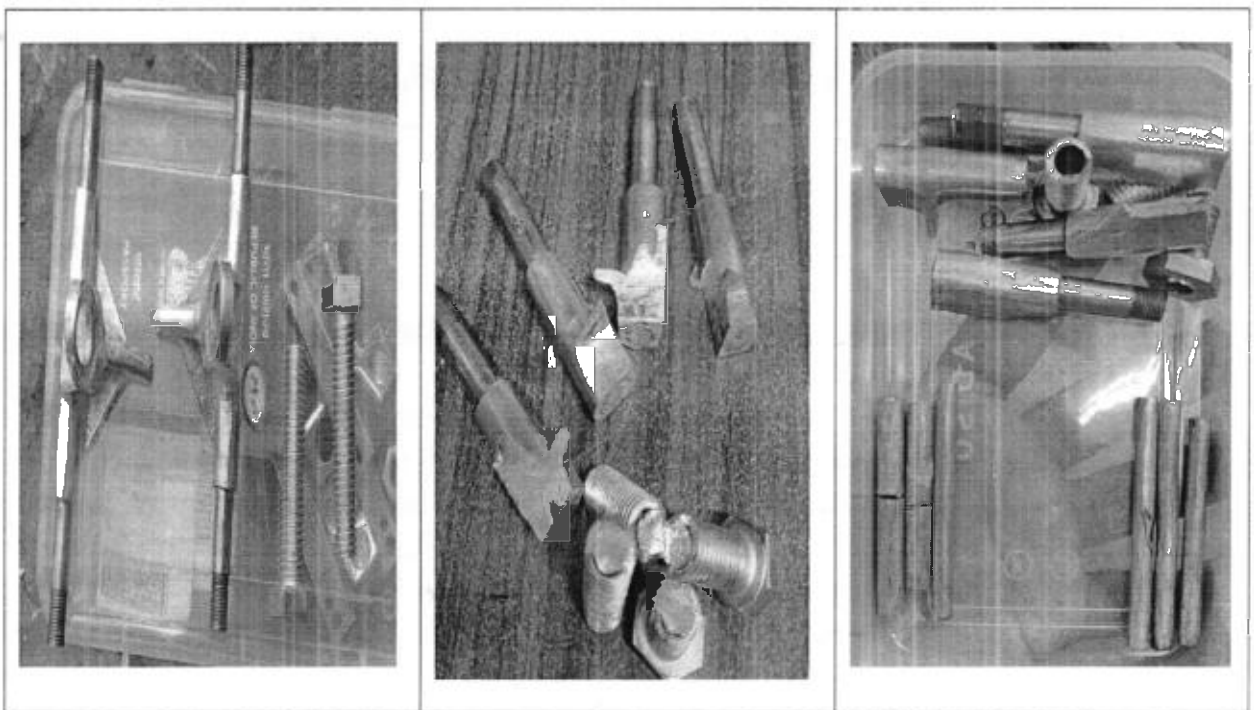

(Suresh Kumar Allena)
Superintendent (AIU), Customs
SVPIA, Ahmedabad

Pancha 2.



Amaan Ullah . 14/12/2023
(Amaan Ullah)
Passenger

Now in presence of us the panchas, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as mobile, belt 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 said passenger, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. The AIU officers checked the red bag of the passenger however nothing objectionable is found.

Thereafter, while scanning the blue coloured trolley bag some suspicious image observed/noticed by the AIU officer, the AIU officer asked about the suspicious image shown by the BSM but the passenger didn't give satisfactory reply. Hence, the officer wants to confirm it thus again asked to the passenger whether there is any dutiable/contraband item concealed in the skating board. Thereafter, the passenger accepted that he had concealed some gold in the skating board. Thereafter, the officers in our presence removed the parts of the skating board. Further, the officers in our presence cut the bolts and axle parts of the skating board with the help of the cutter and removed yellow coloured rods from it. The photographs are as under :



Before me,

Suresh Kumar Allena

(Suresh Kumar Allena)
Superintendent (AIU), Customs
SVPIA, Ahmedabad

Pancha 1.

14/12/23

Pancha 2.

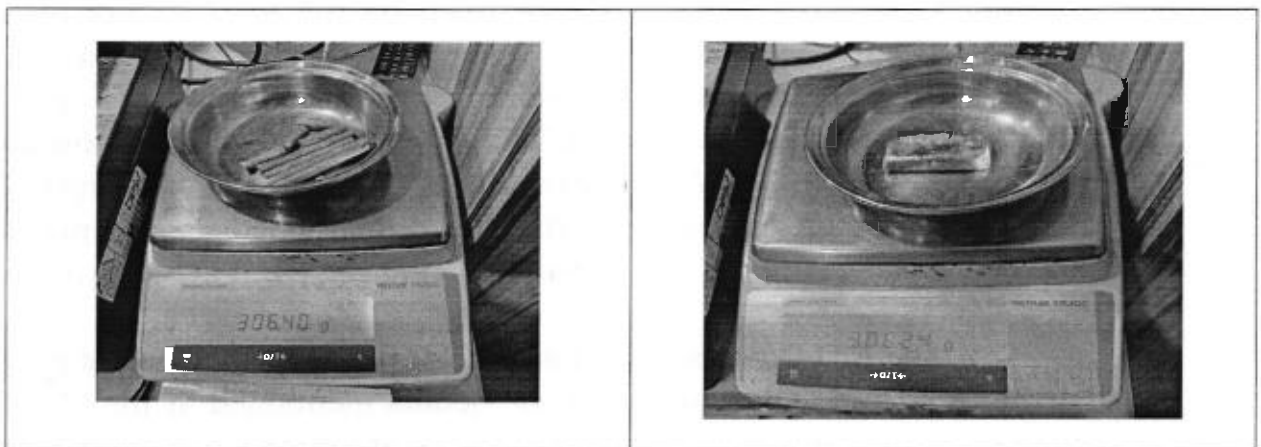
Pragat Patel

Amaan Ullah . 14/12/2023
(Amaan Ullah)
Passenger

Thereafter, the officer calls the Government Approved Valuer for testing and Valuation of the said gold. The Valuer has given his workshop address i.e. 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006. Thereafter, at around 11.30 AM on 14.12.2023, AIU officer 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.

After passing of some time, the AIU officers introduce we the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the gold rods on his weighing scale, Shri Kartikey Vasantrai Soni informs that the gross weight of the said items is 306.400 grams. After completion of the melting procedure, Government Approved Valuer informs that the Gold bar weighing 306.240 grams having purity of 999.0/24 Kt. derived from the gold rods.


The photograph of the above said article i.e. gold rod are as under :



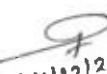
After testing and valuation, the Govt. Approved Valuer confirms issued Certificate No.989/2023-24, dtd.14-12-2023 that the Gold bar having purity 999.00 24 Kt. derived from the Gold rods. Now, the Govt. Approved Valuer summarizes the said details as under;

| Sr. No. | Item particulars | PCS | Net Weight (in grams) | Market Value (In Rs.) | Tariff Value (In Rs.) |
|---------|--------------------------------|-----|-----------------------|-----------------------|-----------------------|
| 1. | Gold Bar - 999.0 purity | 1 | 306.240 | 1975248 | 1701277 |
| | Total | 1 | 306.240 | 1975248 | 1701277 |


Before me,


(Suresh Kumar Allena)
Superintendent (AIU), Customs
SVPIA, Ahmedabad

Pancha 1.


14/12/23

Pancha 2. 


(Amaan Ullah)
Passenger
14/12/2023

Further, the Govt. Approved Valuer informs that the total Market Value of the said recovered gold is **Rs.19,75,248/- (Rupees Nineteen Lac Seventy Five Thousand Two Hundred and Forty Eight Only)** and Tariff Value is **Rs.17,01,277/- (Rupees Seventeen Lac One Thousand Two Hundred and Seventy Seven only)**, which has been calculated as per the Notification No.89/2023-Customs (N.T.) DTD.28-11-2023 (Gold) and Notification No.90/2023-Customs (N.T.) dtd.07-12-2023 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-B to the Panchnama.

The travelling documents produced by the said passenger are as under:-

1. Boarding Pass, in original, from Dubai to Ahmedabad/AMD of Indigo 6E-1478 (Seat No.29C) dated 14.12.2023,
2. Photocopy of stamped pages of Indian Passport No.Y9189739 issued on 18.09.2023 and valid up to 17.09.2033.

The above documents are withdrawn by the AIU Officers for further investigation purpose. Now, the AIU Officers shows the passenger viz.Amaan Ullah as well as we, the panchas, passenger manifest of Indigo Flight No.6E-1478, in which the name of Amaan Ullah is mentioned with seat number and PNR No. i.e.FW1URL. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agree to the same.

Now, the AIU Officers inform we, the panchas as well as the passenger, that the recovered Gold Bar as per the details mentioned at the above table, 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 officers inform that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Amaan Ullah and is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

The AIU officers, then, in presence of we the panchas and in the presence of the said passenger, places the said Gold bar carried by Shri Amaan Ullah in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, tied it with white thread and sealed it with the Customs lac seal.

Before me,



(Suresh Kumar Allena)
Superintendent (AIU), Customs
SVPIA, Ahmedabad

Pancha 1.



Pancha 2.



Amaan Ullah
(Amaan Ullah)
Passenger

14/12/2023

We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing Gold bar handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5481 dated 14-12-2023.

Nothing else is seized or taken over from the passenger – Amaan Ullah except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner together with at 15.00 PM on 14-12-2023.

Before me,



(Suresh Kumar Allena)
Superintendent (AIU), Customs
SVPIA, Ahmedabad

Pancha 1.



Pancha 2.



Amaan Ullah . 14/12/2023
(Amaan Ullah)
Passenger

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM EIGHT GOLD ROD RECOVERED FROM Amaan Ullah AT SVPI AIRPORT, AHMEDABAD ON 14/12/2023.

Certificate No: **989/2023-24**

Dated: 14/12/2023.

This is to certify that I have checked and examined **1** Piece of Gold Bar weighing **306.240** Grams derived from Eight Gold Rods having Gross weight of **306.250** Grams. I confirm and authenticate the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 89/2023- Customs (N.T.) dated 28.11.2023 (gold) and Notification No. 90/2023- Customs (N.T.) dated 07.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64500** 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 @ **55553.70** 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 | 306.240 | 999.0 24Kt | 1975248 | 1701277 |
| | Total | 1 | 306.240 | | 1975248 | 1701277 |

Place: Ahmedabad

Date: 14/12/2023



[Signature]

14/12/23

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:989-2023-24 Dated:14.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Amaan Ullah

P1 *[Signature]*
14/12/23

P2 *[Signature]*

Amaan Ullah

ANNEXURE 'A'

Dated: 14/12/2023

Detailed Primary Verification Report of Gold Rods

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

It was informed that the Passenger **Amaan Ullah** having Passport **Y9189739**, residing at 2871 Gali Bul Buli Khana, Pahari Bhojla, Delhi, India, travelling by Indigo Flight No: 6E 1478 Arrived on: 14/12/2023 from Dubai to Ahmedabad, Customs Official Found Suspicious Eight Gold Rod from his possession having Gross Weight **306.250 Grams**.

On the Basis of above Verification of Gold Rods, I Recommended for Testing of the said items.

As per my judgement, these Gold Rod of Gold, So the same 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: 14/12/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 14/12/2023



[Signature]

14/12/23

(SONI KARTIKEY VASANTRAI)

P1 *[Signature]*
14/12/23

P2 *[Signature]*

Amaan Ullah

Statement of Shri Amaan Ullah having Passport No. Y9189739 S/o Shri Mohammad Ameen, DOB: 17.10.2004, residing at 2871, Gali Bul Buli Khana, Pahari Bhojla, Delhi Pin:-110006, Mobile No.8882356230 recorded under Section 108 of the Customs Act, 1962 on 14.12.2023.

I, **Shri Amaan Ullah** having Passport No. Y9189739 S/o Shri Mohammad Ameen, DOB: 17.10.2004, residing at 2871, Gali Bul Buli Khana, Pahari Bhojla, Delhi Pin:-110006, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 14.12.2023 in response to the summons dated 14.12.2023 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 in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I am a student and passed 10th and now pursuing graduation from Delhi. I can read, write and understand Hindi & English language. I can understand English language very well.

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


Ans- There are 6 members in my family. My family comprises of myself, my parent, two elder brothers and a younger sister.


Q.3 What is your monthly income?

Ans- My monthly income is zero but my family income is Rs.12,000/- approx.

Q.4 Please explain regarding your overseas travels?

Ans- I took flight for Dubai from IGI Airport, New Delhi to visit Dubai. I boarded indigo flight 6E 1478 of Indigo Airlines from Dubai to Ahmedabad on 14.12.2023 and returned back to Ahmedabad same day on 14.12.2023. Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

 14/12/2023
(Amaan Ullah)
Pax

For flight ticket booking I contacted travel agent who booked my travel ticket for Dubai and return. I state that I have made payments to the travel agent. I state that this the first incident when the Gold in the form of gold rod of 24 KT purity concealed in the screw of the skateboard.

Q.5 How many times have you travelled earlier?

Ans:- I state that till today I have travelled only 02 times from India to Dubai.

Q.6 How many times have you arrived at Ahmedabad and where do you generally board the flight from?

Ans:- I state that I opted Ahmedabad International Airport as arrival point only though I used IGI Airport, New Delhi as departure point. I opted Ahmedabad International Airport as arrival being cheaper flight fare and to search the market of burkha in Ahmedabad.

Q.7 Why you have opted Ahmedabad as arrival/departure point point?

Ans:- I already stated that I opted Ahmedabad International Airport as arrival being cheaper flight fare as well as to search the burkha market in Ahmedabad.

Q.8 How do you book your ticket?

Ans:- As I already stated that I arranged travel ticket on my own through travel agent and I have made the payment to the travel agent.


Q.9 Who made the payment for the ticket and what is the source of the funds?

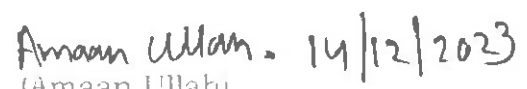
Ans:- I state that the payments for tickets are made by myself only from my own earning.

Q.10 Please peruse Panchnama dated 14.12.2023 drawn at SVP International Airport, Ahmedabad and offer your comments.

Ans:- I have perused the said Panchnama Dated 14.12.2023 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the contents of the said Panchnama. I have

Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Amaan Ullah)
Pax

been explained the said Panchnama in Hindi Language. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on each page of the panchnama.

Q.11 The Gold Rod concealed in the form of screw in the skateboard which have been recovered from your possession and recorded under panchnama dated 14.12.2023, please state who has purchased the said Gold rod and concealed in the skateboard.

Ans - My distant relative/uncle at Ahmedabad purchased the Gold rod and concealed the same the form of screw in the skateboard.

Q.12 As you stated that you have not purchased the Gold Rod please provide the details of your relative/uncle.

Ans - I state that my distant relative at Dubai is not in frequent touch with me or my family so I am not in position to provide the details as he settled in Dubai and normally does not visit India regularly. I once again state that the person who purchased and handed over the skateboard to me to further hand over the same his cousin in India. I am completely unaware about the presence of concealed gold in the skateboard.

Q.13 Please give the details of the property owned by you and your family members.


Ans - I state that I have parental residential property where my family resides. Apart from this we do not have any property.

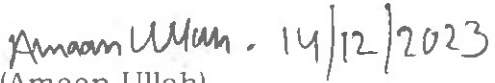
Q.14 Please give the details of Bank Accounts in your name.

Ans - I am banked with Bank of India but right now I can't provide the Bank account number and other details but I assure that I will provide the same at the earliest.

Q.15 Please explain in detail about your journey from Dubai to Ahmedabad and the incidents took place on 14.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- I boarded the indigo flight 6E 1478 of Indigo Airlines from Dubai to Ahmedabad on 14.12.2023. The Customs officers intercepted when I was trying to cross the Green Channel situated in the arrival Hall of the terminal T-2 of the SVPI Airport. Thereafter, in presence of panchas the officers placed my baggages and the hand bag into the Baggage Screening Machine (BSM) for examination/checking and personal checking and Before me


(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Amaan Ullah)
Pax

passed through DFMD machine. When my baggage was placed in Baggage Screening Machine (BSM) a suspicious colour/image probably presence of Gold was noticed in the skateboard by the officers. Upon discreet examination of the skateboard gold rod concealed in the screw of the skateboard was found and recovered my possession.

Q.16 Please state specifically why you have not declared the Gold on arrival and opted for green channel?

Ans: -I state that I was not aware about the concealment of the gold rod in the screw of the skateboard and due to this reason only I opted to cross Green channel. I am fully aware that smuggling of gold without payment of Custom duty. I confirm the recovery of 306.240 grams, tariff value of Rs.17,01,277/-and Market value of Rs.19,75,248/- having purity 999.0/24 KT as narrated under the Panchnama dated 14.12.2023. I have opted for green channel due to unawareness of the concealment of the gold rod in the screw of the skateboard.

Q.17 Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence?

Ans: -Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all 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 recorded as per my say and my above statement is true and correct.

Before me

R K K
14/12/2023

(Rakesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad

Amaan Ullah. 14/12/2023
(Amaan Ullah)
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/10-217/AIU/A/2023-24

Date: 14.12.2023


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 306.240 grams 24Kt Gold total Tariff Value Rs.1701277/- (Rupees Seventeen lakh One Thousand Two Hundred Seventy Seven only) and Market Value Rs.1975248/- (Rupees Nineteen Lakh Seventy Five Thousand Two Hundred Forty Eight only) as on 14.12.2023 smuggled by Shri Amaan Ullah, 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 Amaan Ullah, in form of Gold Bar total weighing 306.240 grams derived/recovered from parts of Skateboard which was hidden in baggage of passenger and the same was recovered during the course of Panchnama dated 14.12.2023 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Amaan Ullah, is being seized under customs act, 1962. The details of the seized gold are as under:

| Sr. No | Details of Items | PCS | Net Weight in Gram | Purity | Market Value (Rs.) | Tariff Value (Rs.) |
|--------|--|-----|--------------------|--------|--------------------|--------------------|
| 1. | 24Kt Gold Bar (Purity 999.0/24 Kt.) | 01 | 306.240 | 24 Kt | 1975248/- | 1701277/- |
| | Total | 01 | 306.240 | 24 Kt | 1975248/- | 1701277/- |

Date : 14.12.2023
Place: SVPI Airport, Ahmedabad


14.12.2023
(Ravi Shankar Kumar)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.