



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.
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SHOW CAUSE NOTICE

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

Shri Firojkhan Umarkhan Kureshi, (D.O.B: 29.09.1969) (hereinafter referred to as the said "passenger/ Noticee"), residential address as per passport is B/73, Aman Park Society, Opposite Madina Masjid, Kundal Road, Kadi, Mehsana, India- 382715 holding Indian Passport No. P7225550, arrived by Indigo Airlines Flight No. 6E92 from Jeddah to Ahmedabad on 16.02.2024 (Seat No: 9D) 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 16.02.2024 (**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 they 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. Thereafter, the baggage 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 and some suspicious images were observed/ noticed by the AIU officers. The AIU officer asked him about the suspicious image shown by the X-Ray Bag Scanning Machine

(BSM). After sustained interrogation, Shri Firojkhani Umarkhan Kureshi confessed that he is carrying 04 gold bars hidden in date's packet. Thereafter, 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, wallet, etc., and kept it in a plastic tray placed on the table 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 on his body/ clothes. The officers recovered 4 Gold bars from the packet of Dates concealed in the baggage of the passenger.

2.1 The officers wanted to ensure the correctness of weight and value of the recovered gold bars from Shri Firojkhani Umarkhan Kureshi. Hence, Shri Kartikey Vasantrai Soni, the Government Approved Valuer was contacted and 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 informed that 4 Gold bars weighing **462.230 grams** having purity 999.0/24 Kt. is recovered from Shri Firojkhani Umarkhan Kureshi. After testing the said gold bar, the Government Approved Valuer confirmed that it is pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 1379/2023-24 dated 16.02.2024 (**RUD - 02**) certified that extracted 04 gold bars are having purity 999.0/24 kt and tariff value is **Rs.24,99,557/-** (Rupees Twenty-Four Lakh Ninety-Nine Thousand Five Hundred Fifty-Seven only) and Market value is **Rs.29,67,088/-** (Rupees Twenty-Nine Lakh Sixty-Seven Thousand Eighty-Eight Only). The value of the gold bar was calculated as per the Notification No. 12/2024-Customs (N.T.) dated 15-02-2024 (Gold) and Notification No. 13/2024-Customs (N.T.) dtd. 15-02-2024 (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	Gold Bars (04 pcs)	466.23	999.0 24Kt.	29,67,088/-	24,99,557/-

The photograph of the extracted 04 gold bars is as follows:-



2.2 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: 1379/2023-24 dated 16.02.2024 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 Shri Firojkhani Umarkhan Kureshi were withdrawn under the Panchnama dated 16.02.2024:-

- i) Copy of Stamped pages of Passport No. P7225550 issued at Ahmedabad on 06.01.2017 and valid up to 05.01.2027.
- ii) Boarding pass of Indigo Airlines from Jeddah to Ahmedabad dated 16.02.2024 having seat No.9D.

4. Accordingly, 04 gold bars having purity 999.0/24 Kt. weighing 466.230 grams recovered from Shri Firojkhani Umarkhan Kureshi were seized vide Panchnama dated 16.02.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bars were 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 Shri Shri Firojkhan Umarkhan Kureshi was recorded on 16.02.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) He went to Makka, Madina, Saudi Arabia for Umrah purpose.
- (ii) The gold was purchased by his own money in Jeddah. The money is saved by him in Jeddah as he worked as Cook in many Hotels and some money was borrowed from relatives.
- (iii) He had intentionally not declared the seized items, i.e., gold before the Customs Authorities at SVP International Airport Ahmedabad, as he wanted to clear it illicitly and evade payment of Customs Duty. He was 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 the Customs Act, 1962 and Regulations.
- (iv) He visited abroad (Makka, Madiana Saudi Arab) many times. But this was the only time he brought gold through SVPI, Ahmedabad.
- (v) He agreed that he had done evasion of Customs duty on total 466.230 grams of 24Kt, with purity 999.0 having market value of Rs.29,67,088/- (Twenty-Nine lakh Sixty-Seven thousand eighty-eight only) and Tariff Value Rs.24,99,557/- (Rupees Twenty-Four Lakhs Ninety-Nine Thousand Five Hundred Fifty-Seven only) which were recovered from his baggage.

6. The above said gold bars weighing 466.23 grams, valued at Rs.24,99,557/- (Tariff value) and Rs.29,67,088/- (Market value), recovered from Shri Firojkhan Umarkhan Kureshi, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in date's packet, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bars weighing 466.23 grams which was attempted to be smuggled by Shri Firojkhan Umarkhan Kureshi are liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said 04 gold bars weighing 466.23 grams recovered from Date's packets was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 16.02.2024 (**RUD - 04**).

7. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

I) Section 2 - Definitions.—*In this Act, unless the context othiswise requires, —*

(22) "goods" includes-

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and
- (d) anyothis 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 othis 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 othiswise requires,*

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any othis 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 Firojkhani Umarkhan Kureshi was actively indulged in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 466.23 grams having purity 999.0/24 Kt. derived from Date's packet having tariff value is Rs.24,99,557/- (Rupees Twenty-Four Lakh Ninety-Nine Thousand Five Hundred Fifty-Seven only) and Market value is Rs.29,67,088/- (Rupees Twenty-Nine Lakh Sixty-Seven Thousand Eighty-Eight Only). The said gold was concealed in Date's packet by the passenger and was 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 bars weighing 466.23 grams of purity 999.0/24 Kt. by Shri Firojkhan Umarkhan Kureshi 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 his, 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 found concealed in Date's packet, 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 Firojkhan Umarkhan Kureshi by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the 04 gold bars weighing 466.23 grams having purity 999.0/24 Kt. derived Date's packet and having tariff value of Rs.24,99,557/- (Rupees Twenty-Four Lakh Ninety-Nine Thousand Five Hundred Fifty-Seven only) and Market value of Rs.29,67,088/- (Rupees Twenty-Nine Lakh Sixty-Seven Thousand Eighty Eight Only derived Date's packet of Shri Firojkhan Umarkhan Kureshi without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Firojkhan Umarkhan Kureshi.

9. In view of the above, now, therefore, **Shri Firojkhan Umarkhan Kureshi**, residing at B/73, Aman Park Society, Opposite Madina Masjid, Kundal Road, Kadi, Mehsana, India- 382715, holding Indian Passport No. P7225550, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office at 2nd Floor, Customs House, Opposite Old High Court Navrangpura, Ahmedabad-380009, as to why:

- (i) 4 Gold Bars weighing **466.23** grams having purity 999.0/ 24 Kt. and tariff value is **Rs.24,99,557/-** (Rupees Twenty-Four Lakh Ninety-Nine Thousand Five Hundred Fifty-Seven only) and Market value is **Rs.29,67,088/-** (Rupees Twenty Nine Lakh Sixty Seven Thousand Eighty Eight Only) derived from Date's packet of Shri Firojkhan Umarkhan Kureshi and placed under seizure under Panchnama proceedings dated 16.02.2024 and Seizure Memo Order dated 16.02.2024, 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 Firojkhan Umarkhan Kureshi 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 Firojkhan Umarkhan Kureshi 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 of his action that may be taken against his, under any other provisions of Customs Act, 1962 and/or rules made there under and/or under the provisions of any of this 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.


18/7/24
(Vishal Malani)

Additional Commissioner,
Customs, Ahmedabad.

F. No. VIII/10-163/SVPIA-A/O&A/HQ/2024-25
DIN: 20240771MN0000818358

Date : 18.07.2024

BY SPEED POST :

To,

Shri Firojkhan Umarkhan Kureshi,
B/73, Aman Park Society, Opposite Madina Masjid,
Kundal Road, Kadi, Mehsana, India- 382715.

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 Shri Firojkhan Umarkhan Kureshi, B/73, Aman Park Society, Opposite Madina Masjid, Kundal Road, Kadi, Mehsana, India- 382715 for attempting to smuggle 04 Gold Bars weighing 466.230 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 16.02.2024 at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation Certificate No: 1379/2023-24 dated 16.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 16.02.2024 of Shri Firojkhan Umarkhan Kureshi.	Copy enclosed
4.	Seizure memo Order dated 16.02.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of 04 gold bars weighing 466.230 grams.	Copy enclosed

**Panchanama dated 16.02.2024 drawn in the Arrival Hall of Terminal 2 of
SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Manish Labana, 128, Jadavnagar, Bharwadvas, Memnagar, Ahmedabad.	27	Service
2.	Laxmanlal Labana, Post-Bakada, Panchayat Samiti, Simalwada, Thana-Dambhola, Jilla-Dungarpur, Rajasthan.	47	Service

We the above named panchas are called by a person at around 08:45 hours of today i.e. on **16.02.2024**, who introduced herself as Sarjula Vasava 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 three passengers, who are coming by Indigo Airlines Flight No. 6E92, which is coming from Jeddah to Ahmedabad that he and her other colleagues are going to conduct. Further, the AIU officer also introduces other officers accompanying him as Shri Himanshu Garg, Deputy Commissioner, Customs (AIU), Shri Rakesh Kumar, Superintendent and Shri Ravi Shankar Kumar, Superintendent and Shri Kamal Kumar Khatik, Inspector of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad.


Now, the Customs Officer informs us that on profiling and suspicious movement of passengers are suspected to be carrying high valued dutiable goods and trying to exit green channel without any declaration of goods. Therefore a thorough search of all the baggage of the passengers as well as their personal search is required to be carried out. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Accordingly, in the presence of we the panchas, on being asked about identity of passengers by the Custom officers, the passengers identify themselves as (1) Shri Maheboobkhan Umarchan Kureshi, by showing his passport Bearing No. P7226304, (2) Shri Sajid Anwarbhai Shekh by showing his passport Bearing No. R4015752 and (3) Shri Firojkhan Umarchan Kureshi by showing his passport Bearing No. P7225550 respectively which shows that they have arrived by Indigo Flight No. 6E92 from Jeddah to Ahmedabad dated 16.02.2024 at SVPI, Airport, Ahmedabad.

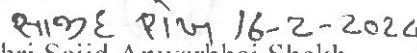
The officer informs we the Panchas that on the basis of profiling, their suspicious moments and body language, personal frisking and checking in the Door Frame Metal Detector (DFMD) of the passengers and examination of the passengers' baggage is required.


Before me,


(Sarjula Vasava)
Superintendent(AIU)


(1) Shri Maheboobkhan Umarchan Kureshi

Pancha 1.  16.2.24


(2) Shri Sajid Anwarbhai Shekh

Pancha 2.  16.2.24

(3) Shri Firojkhan Umarchan Kureshi



In the presence of we the panchas, the AIU Officer asks the passenger whether they are carrying any dutiable goods or foreign currency or any restricted goods and they wish to declare before Customs Authorities, in reply all the passengers (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shekh and (3) Shri Firojkhan Umarkhan Kureshi respectively which shows that they have arrived by Indigo Flight No. 6E92 have informed that they are not carrying any dutiable items or gold ornaments. Further, the AIU officers inform the passengers that they would be conducting their personal search and detailed examination of their baggages (all above three have Two Check-in baggage). Here, the AIU officers offer their personal search to the passengers but the passengers deny saying that they are having full trust on the AIU officers. Now, the AIU officer ask the passengers whether they want to be checked in front of executive magistrate or Superintendent of Customs, in reply the passengers give their consent to be searched in front of the Superintendent of Customs.


Now, the officers put/place the baggages of both the passengers into the Baggage Screening Machine (BSM) for examination/checking in presence of we the panchas. On examination of baggage, the AIU officers noticed/observed some suspicious x-ray image indicating something objectionable is present in the bags. The officer of AIU asked about the suspicious x-ray image also asked whether all three carrying any dutiable/contraband goods. After sustained interrogation all three confesses that they have Gold bar which is hidden in date's packets.


Thereafter, the officers first ask **(1) Shri Maheboobkhan Umarkhan Kureshi** to remove all the metallic items, Purse, Ring and jewelry etc. from her body and pass through the Door Frame Metal Detector (DFMD). The pax places his mobile, wallet, purse, in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers notice/hear no beep sound from the machine. The AIU officers again ask Shri Maheboobkhan Umarkhan Kureshi to pass through the DFMD machine, to which the pax again passes through the DFMD machine. On again passing through the DFMD, we Panchas and officers did not notice/hear any beep sound indicating no metal on the body.

The officers then ask second passenger **2) Shri Sajid Anwarbhai Shekh**, remove all the metallic items on his body and pass through the Door Frame Metal Detector (DFMD). The passenger places his mobile, wallet, purse, in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers did not notice/hear a beep sound indicating there is no metallic thing on the body. The AIU officers again ask Shri Sajid Anwarbhai Shekh to pass through the DFMD machine, to which the pax again passes through the

Before me,


(Sarjula Vasava)
Superintendent(AIU)


(1) Shri Maheboobkhan Umarkhan Kureshi


(2) Shri Sajid Anwarbhai Shekh

(3) Shri Firojkhan Umarkhan Kureshi

Pancha 1.  16.2.24

Pancha 2.  16.2.24

 16.2.24

DFMD machine. On passing through the DFMD, we Panchas and officers again did not notice/hear any beep sound.

The officers then ask third passenger 3) **Shri Firojkhan Umarkhan Kureshi** remove all the metallic items on his body and pass through the Door Frame Metal Detector (DFMD). The passenger places his mobile, wallet, purse, Two gold chain, and one Kada in the plastic tray and passes through the DFMD machine. On passing through the DFMD we Panchas and officers did not notice/hear a beep sound indicating there is no metallic thing on the body. The AIU officers again ask Shri Firojkhan Umarkhan Kureshi to pass through the DFMD machine, to which the pax again passes through the DFMD machine. On passing through the DFMD, we Panchas and officers again did not notice/hear any beep sound.

Thereafter, the passengers are then taken to the AIU office located at opposite of Belt No. 2, in arrival Hall of SVPI Airport, Ahmedabad for further examination. On detailed examination of their baggage and personal search nothing other objectionable noticed.

The passengers in presence of we the panchas confess that they individually have carried Gold bar(Photograph mentioned below)

Five Gold Bars recovered from Shri Kureshi Maheboobkhan Umarkhan



Two Gold Bars recovered from Shri Sajid Anwarbhai Shekh



Before me,

Sarjula Vasava
16/2/24

(Sarjula Vasava)
Superintendent(AIU)

Shri Maheboobkhan Umarkhan Kureshi
(1) Shri Maheboobkhan Umarkhan Kureshi

Shri Sajid Anwarbhai Shekh 16-2-2024
(2) Shri Sajid Anwarbhai Shekh

(3) Shri Firojkhan Umarkhan Kureshi

Pancha 1. *16-2-24*

Pancha 2. *16.2.24*

Shri Firojkhan Umarkhan Kureshi 16-2-24

Four bars recovered from Shri Firojkhan Umarkhan Kureshi



The Customs officers inform we the panchas that in order to ensure the correctness of weight and value of the recovered gold bars from the possession of each pax (1) Shri Maheboobkhan Umarkhan Kureshi (2) Shri Sajid Anwarbhai Shekh and (3) Shri Firojkhan Umarkhan Kureshi the Government approved valuer is required to be called. In reply he requested to reach his premises.

Thereafter, at around 11.30 am on 16.02.2024, the AIU Officers along with the passenger and the panchas leave the Airport premises in a Government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

Shri Soni Kartikey Vasantrai, Government Approved Valuer after detailed examination and testing submitted a valuation Report as Annexure-A dated 16.02.2024 wherein he provided weighment of Two Gold Chain, One Kada for each pax, purity, market value and tariff value. The Tariff value has been determined in terms of Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). The report is as below mentioned:

Name of Passenger from whose possession goods recovered	Details of Article/ Items	PCS/ NOS	Gross Weight (In Grams)	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Shri Maheboobkhan Umarkhan Kureshi	Gold Bar	05	566.210	566.210	999.0 24KT	36.03.360	30.35.571
	Total Gold Bar	05	566.210	566.210	999.0 24KT	36.03.360	30.35.571
Shri Sajid Anwarbhai Shaikh	Gold Bar	02	233.180	233.180	999.0 24KT	14.83.958	12.50.127
	Total Gold Bar	02	233.180	233.180	999.0 24KT	14.83.958	12.50.127
Shri Firojkhan Umarkhan Kureshi	Gold Bar	04	466.230	466.230	999.0 24KT	29.67.088	24.99.557
	Gold Bar	04	466.230	466.230	999.0 24KT	29.67.088	24.99.557

Before me,

(Signature)
 (Sarjula Vasava)
 Superintendant(AIU)

(1) Shri Maheboobkha Umarkhan Kureshi

Pancha 1. 16.2.24

(2) Shri Sajid Anwarbhai Shekh

Pancha 2. 16.2.24

(3) Shri Firojkhan Umarkhan Kureshi

16-2-24

Thereafter, the Government Approved Valuer informs that Five Gold bars recovered from,

(1) Shri Maheboobkhan Umarmkhan Kureshi, totally weighing **566.210** Grams are of 24 KT (999.0 Purity) is having Rs. **36,03,360/-** (Rupee Thirty Six Lakhs Three Thousand Three Hundred and Sixty only) [Market Value] and Rs. 30,35,571/- (Thirty Lakhs Thirty Four Thousand Five Hundred and Seventy One only) [Tariff Value].

(2) Shri Sajid Anwarbhai Shekh totally **233.180** Grams are of 24 KT (999.0 Purity) is having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and Rs. 12,50,127/- (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value].

(3) Shri Firojkhan Umarmkhan Kureshi, totally weighing 466.230 Grams are of 24 KT (999.0 Purity) is having Rs. 29,67,088/- (Rupee Twenty Nine Lakhs Sixty Seven Thousand Eighty Eight only) [Market Value] and Rs. 24,99,557/- (Rupee Twenty Four Lakhs Ninty Nine Thousand Five Hundred and Fifty Seven only) [Tariff Value]. The Market Value is calculated as per the Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate).

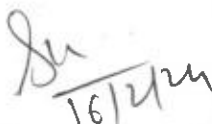
The method of testing and the valuation used by Shri Soni Kartikey Vasantrai is done in a perfect manner in presence of we the independent panchas and the passenger. We the Panchas and the passenger are satisfied and agreed with the testing and Valuation Report (**Annexure-A**) given by Shri Soni Kartikey Vasantrai and in token of the same, we independent Panchas and the passenger put our dated signature on the said valuation report.

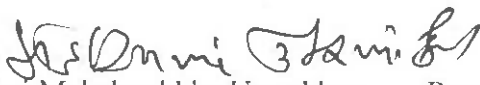
As per the documents of the passenger (1) Shri Maheboobkhan Umarmkhan Kureshi, his age is 61 years (DOB-20.01.1963), S/o- Umarmkham Mohmedkhan Kureshi and residence address (as per Passport) is at 73, Amanpark Society, Kundal Road, Kadi Mehsana, Gujarat, Pin 382715.

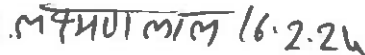
On being asked by the AIU officer, the passenger Shri Maheboobkhan Umarmkhan Kureshi, produces the travelling documents and identity proof documents which are as under:-

- i) Boarding Pass from Jeddah to Ahmedabad of Indigo Flight No. 6E92 dated 16.02.2024 , Seat No. 9E.

Before me,


(Sarjula Vasava)
Superintendent(AIU)


(1) Shri Maheboobkhan Umarmkhan Kureshi

Pancha 1.  16.2.24


(2) Shri Sajid Anwarbhai Shekh

Pancha 2.  16.2.24

(3) Shri Firojkhan Umarmkhan Kureshi

 16-2-24

- ii) Copy of Passport No. P7226304 issued at Ahmedabad on 17.02.2017 valid up to 16.02.2027.

As per the documents of the passenger Shri Sajid Anwarbhai Shekh, his age is 35 years (DOB-26.08.1990), S/o- Anwarbhai Ibrahimbhai Shekh and residence address (as per Passport) is Taherpura, Behind Police Line, Siddhpur, Patan pin 384151.

On being asked by the AIU officer, the passenger Sajid Anwarbhai Shekh, produces the travelling documents and identity proof documents which are as under:-

- i) Boarding Pass from Jeddah to Ahmedabad of Indigo Flight No. 6E92 dated 16.02.2024, Seat No. 10C.
- ii) Copy of Passport No. R4015752 issued at Ahmedabad on 13.09.2017 valid up to 12.09.2027.

As per the documents of the passenger Shri Firojkhan Umarchan Kureshi, his age is 55 years (DOB-29.09.1969), S/o- Umarchan Mohmedkhan Kureshi and residence address (as per Passport) is B/73, Amanpark Society, Opp. Madina Masjid, Kundal Road, Kadi. Mehsana Pin-382715.

On being asked by the AIU officer, the passenger Shri Shri Firojkhan Umarchan Kureshi, produces the travelling documents and identity proof documents which are as under:-

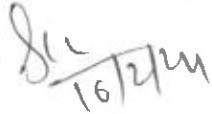
- i) Boarding Pass from Jeddah to Ahmedabad of Indigo Airlines Flight No. 6E92 dated 16.02.2024, Seat No. 9D
- ii) Copy of Passport No. P7225550 issued at Ahmedabad on 06.01.2017 valid up to 05.01.2027.

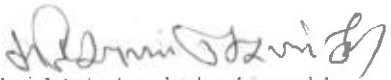
Now the AIU Officers show the passenger manifest of 6E92, in which name of (1) Shri Maheboobkhan Umarchan Kureshi (2) Shri Sajid Anwarbhai Shaikh and (3) Shri Firojkhan Umarchan Kureshi are mentioned at Seq. No. 0153, 0163 and 0154 respectively to passenger as well as to us. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform we the panchas as well as the passengers, that

- 1) Shri Maheboobkhan Umarchan Kureshi, totally weighing **566.210** Grams are of 24 KT (999.0 Purity) is having **Rs. 36,03,360/-** (Rupee Thirty Six Lakhs Three Thousand Three Hundred and Sixty only) [Market Value] and **Rs. 30,35,571/-** (Thirty Lakhs Thirty Four Thousand Five Hundred and Seventy One only) [Tariff Value].

Before me.

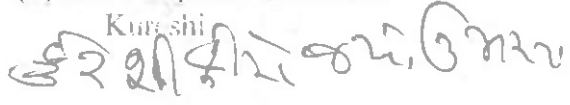

(Sarjula Vasava)
Superintendant(AIU)


(1) Shri Maheboobkhan Umarchan Kureshi

Pancha 1.  16.2.24


(2) Shri Sajid Anwarbhai Shekh

Pancha 2.  16.2.24


(3) Shri Firojkhan Umarchan Kureshi

- 2) Shri Sajid Anwarbhai Shekh totally **233.180** Grams are of 24 KT. (999.0 Purity) is having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and **Rs. 12,50,127/-** (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value].
- 3) Shri Firojkhan Umarkhan Kureshi, totally weighing **466.230** Grams are of 24 KT (999.0 Purity) is having **Rs. 29,67,088/-** (Rupee Twenty Nine Lakhs Sixty Seven Thousand Eighty Eight only) [Market Value] and **Rs. 24,99,557/-** (Rupee Twenty Four Lakhs Ninty Nine Thousand Five Hundred and Fifty Seven only) [Tariff Value]. The Market Value is calculated as per the Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate). Thus, the AIU officer informs that they have a reasonable belief that the above said 1) Five Gold Bars, 2) Two Gold Bars & 3) Four Gold Bar are being attempted to be smuggled by above each three pax are liable for confiscation as per the provisions of Customs Act, 1962, hence, same are being placed under seizure.

The officer, then, in presence of we the panchas and in the presence of the said passengers, Five Gold bars recovered from;

- 1) Shri Maheboobkhan Umarkhan Kureshi, totally weighing **566.210** Grams are of 24 KT (999.0 Purity) is having Rs. **36,03,360/-** (Rupee Thirty Six Lakhs Three Thousand Three Hundred and Sixty only) [Market Value] and Rs. 30,35,571/- (Thirty Lakhs Thirty Four Thousand Five Hundred and Seventy One only) [Tariff Value].
- 2) Shri Sajid Anwarbhai Shekh totally **233.180** Grams are of 24 KT. (999.0 Purity) is having Rs. **14,83,958/-** (Rupee Fourteen Lakhs Eighty Three Thousand Nine Hundred Fifty Eight only) [Market Value] and **Rs. 12,50,127/-** (Rupee Twelve Lakhs Fifty Thousand One Hundred Twenty Seven only) [Tariff Value].
- 3) Shri Firojkhan Umarkhan Kureshi, totally weighing **466.230** Grams are of 24 KT (999.0 Purity) is having **Rs. 29,67,088/-** (Rupee Twenty Nine Lakhs Sixty Seven Thousand Eighty Eight only) [Market Value] and **Rs. 24,99,557/-** (Rupee Twenty Four Lakhs Ninty Nine Thousand Five Hundred and Fifty Seven only) [Tariff Value]. The Market Value is calculated as per the Customs No. 12/2024-Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024

Before me,

(Sarjula Vasava)
Superintendant(AIU)

(1) Shri Maheboobkha Umarkhan
Kureshi

(2) Shri Sajid Anwarbhai Shekh

(3) Shri Firojkhan Umarkhan
Kureshi

Pancha 1 16.2.24

Pancha 2 16.2.24

45-2-22

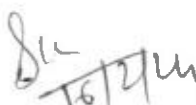
(exchange rate) in three transparent plastic box and after placing the packing list **(Annexure-B, C and D)** on the same, tied it with white thread and sealed it with the Customs lac seal.

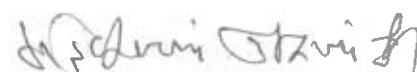

We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of (1) Shri Maheboobkhan Umarghan Kureshi (2) Shri Sajid Anwarbhai Shaikh and (3) Shri Firojkhan Umarghan Kureshi. The said sealed transparent plastic boxes containing two gold chain and one Gold Kada in each box were handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. **5779 dated 16.02.2024(Mehboobkhan), 5780 dated 16.02.2024(Sajid Sheikh) and 5781 dated 16.10.2023(Firozkhan) respectively.**

The Customs officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we panchas and (1) Shri Maheboobkhan Umarghan Kureshi (2) Shri Sajid Anwarbhai Sheikh and (3) Shri Firojkhan Umarghan Kureshi.

Nothing else is seized/recovered or taken over from the passenger (1) Shri Maheboobkhan Umarghan Kureshi (2) Shri Sajid Anwarbhai Sheikh and (3) Shri Firojkhan Umarghan Kureshi 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 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 Panchanama concluded in a peaceful manner at 17.20:00 hrs. on 16.02.2024.

Before me,


Sarjuna Vasava
Superintendent(AIU)


(1) Shri Maheboobkhan Umarghan Kureshi

(2) Shri Sajid Anwarbhai Sheikh
(3) Shri Firojkhan Umarghan Kureshi

Pancha :  16.2.24

Pancha :  16.2.24

 16.2.24

Statement of Shri Firojkhan Umarchan Kureshi, Male, S/o Shri Umarchan Mohmedkhan Kureshi, DOB 29.0.1969, Address- B/73, Aman Park Society, Opp. Madina Masjid Kundal Road, Kadi, Mehsana, Gujarat-382715, Mob. No.91737967786 recorded under section 108 of Customs Act, 1962 on 16.02.2024, PassPort No. - P7225550

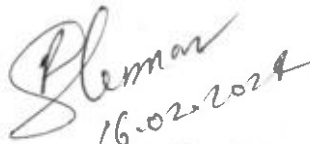
I, Shri Firojkhan Umarchan Kureshi, Male, S/o Shri Umarchan Mohmedkhan Kureshi, DOB 29.0.1969, Address- B/73, Aman Park Society, Opp. Madina Masjid Kundal Road, Kadi, Mehsana, Gujarat-382715 on being called vide Summons F.No.VIII/10-318/AIU/A/2023-24, dated-16.02.2024 CBIC DIN No. 20240271MN000000E9EA 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. 16.02.2024.

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 54 years. I am residing with my wife, daughter, and son at the above address. My mobile No. is 91737967786. I submit a copy of my Passport bearing No.P7225550 issued on 06.01.2017 and valid upto 05.01.2027. On being asked, I state that I have passed 7th Class passed. I can read, write and speak Hindi and English. On being asked I state that I am a cook and a shopkeeper.


(Firojkhan Umarchan Kureshi)

95-2-28


16.02.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

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 Makka, Madina, Saudi Arabia on 06.02.2024 from SVPI, Airport Ahmedabad, Airport,

Q.2. What was the purpose of your visit to Makka, Madina?

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

Q.3. Who bought tickets for your journey from SVPI AIRPORT?

Ahmedabad to Madina and Jeddah to SVPI, Airport Ahmedabad?

Ans.3 The to and from tickets were booked by me through travel agents.

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

Ans.4 The gold is purchased by my own money in Jeddah. The money is saved by me in Jeddah during my Job as a Cook in many Hotels and some money borrowed by me from my relatives.

Q.5 What is your monthly income?

Ans. 5 My monthly income is approx. Rs. 40000-50000 per month.

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

Ans.6 I have visited to abroad (Makka, Madiana Saudi Arab) many times. But this is the first time I had brought gold through SVPI, Ahmedabad.

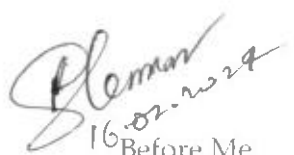
Q.7 Whether you were engaged in any smuggling activity in the past?

Ans.7 I stated that I have never indulged in any smuggling activity in the past. This is the first time.

Q8. To whom the consignment of gold was supposed to handover after reaching Ahmedabad?

Ans.8 As I stated above the gold bars are belongs to me, so I were not going to hand over this to any other person.

કુરેશી ફિરોજખાન ઉમારખાન
(Firojkhani Umarkhan Kureshi)


16.02.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

Q.9 Why you are not declared the gold at Red Channel of Customs?

Ans.9. I state that I had intentionally not declared the seized items, i.e., gold 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 466.230 grams of 24Kt, with purity 999.0 is having market value of Rs.29,67,088/- (Twenty Nine lakh Sixty Seven thousand eighty eight only) and Tariff Value Rs.24,99,557/- (Rupees Twenty Four Lakhs Ninety Nine Thousand Five Hundred Fifty Seven only) which were recovered from my baggage the gold was concealed in packets of dates.


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 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 three pages. In respect of the same, I put my dated signature.

ફિરોજખાન ઉમારખાન કુરેશી
(Firojkhan Umarkhan Kureshi)

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Page 3 of 3


16.02.2024
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/10-318/AIU/A/2023-24

Date: 16.02.2024

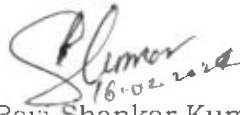
ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place four Gold Bars total weight 466.230 gram of 24Kt, with purity 999.0 is having market value of Rs. 29,67,088/- (Rupees Twenty Nine Lakh sixty seven thousand eighty eight only) and Tariff Value Rs. 24,99,557/- (Rupees Twenty Four lakh ninety nine thousand five hundred fifty seven only) as on 16.02.2024 smuggled by Firojkhan Umarchan Kureshi, 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 Firojkhan Umarchan Kureshi, in form of 04 Gold Bars total weighing 466.230 grams having purity 999.0/24Kt concealed in his baggage and the same was recovered during the course of Panchnama dated 16.02.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Firojkhan Umarchan Kureshi, is being seized vide warehouse entry no.5781/2024, dated 16.02.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	04 Gold bar having purity 999.0/24 Kt	4	466.230	24 Kt	Rs. 2967088/-	Rs. 2499557/-
	Total	4	466.230	24 Kt	Rs. 2967088/-	Rs. 2499557/-

Date : 16.02.2024
Place: SVPI Airport, Ahmedabad


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

કેશી બિજેસીબિમરની

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ANNEXURE 'A'

VALUATION CERTIFICATE OF FOUR GOLD BAR RECOVERED FROM FIROZKHAN UMAR KHAN KURESHI AT SVPI AIRPORT, AHMEDABAD ON 16.02.2024.

Certificate No: 1379 / 2023-24

Dated: 16/02/2024.

This is to certify that I have checked and examined Four Gold Bar weighing **466.230** Grams totally recovered from Pax. **Firozkhan Umarchan Kureshi** having Passport No. **P7225550** Residing at B/73, Aman Park Society, Kundal Road, Kadi, Mehsana, Gujarat, India, travelling by Indigo, Flight No: 6E 92 From Jeddha to Ahmedabad, Arrived on: 16-02-2024 at SVPI Airport, Ahmedabad. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 12/2024- Customs (N.T.) dated 15.02.2024 (gold) and Notification No. 13/2024- Customs (N.T.) dated 15.02.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **63640** 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 @ **53612.10** 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 (4 Pieces of Suisse 10 Tola fine gold 999.9)	4	466.230	999.9 24Kt	2967088	2499557
	Total	4	466.230		2967088	2499557

Place: Ahmedabad

Date: 16/02/2024



(Signature)
(SONI KARTIKEY VASANTRAI) 16/02/24

Qr: Certificate-No:1378-2023-24 Dated:16.02.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered from Maheboobkhan Umarchan Kureshi

(Signature)

P.1 मन्मथलाल 16.2.24 98-2-28

P.2 मनीष 16.2.24