



પ્રધાન આયુક્તકા કાર્યાલય, સીમા શુલ્ક, અહમદાબાદ

“ સીમાશુલ્કભવન, પહલીમંજિલ, પુરાનેહાઇકોર્ટકેસામને, નવરંગપુરા, અહમદાબાદ – 380 009.

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SHOW CAUSE NOTICE

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

Shri Sayyed Ziyad Abdul Majid (Shri Ziyad Abdul Majid Sayyed), (herein after referred to as the 'passenger/ Noticee') residing at Hathi Mohalla, Near Darga, Vasai West, Palghar, Maharashtra, PIN-401201 holding Indian Passport bearing No. P4837805 arrived from by spice jet Flight No. SG-16 dated 21.02.2024 at SVP International Airport, Ahmedabad on 21.02.2024. 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 21.02.2024 (**RUD – 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage of bicycle. The passenger was carrying one baggage of bicycle, bag and one hand bag as Checked-in baggage.

2. The AIU officers asked the passenger if he had anything dutiable to declare to the Customs authorities, to which the said passenger replied in negative. The AIU officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The officers asked the 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 removed all the metallic objects such as mobile, purse etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound was heard indicating there was nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the officers put/ place the baggage of the passenger into the Baggage Screening Machine (BSM) for examination/ checking in

presence of the Panchas. On examination of baggage, the AIU officers do not notice any unusual images indicating nothing objectionable is present in the bags. Further, the officers put/place the baggage of bicycle into the Baggage Screening Machine (BSM) and noticed that some dark colour image is highlighting between the baggage of cycle, which appears unusual indicating something objectionable is present in the frame of cycle. Thereafter, the officers separate the dark image part of bicycle and noticed that the dark image is due to a paddle axle rod in mid of the bicycle, hence the paddle axle rod is removed and rescanned at BSM and noticed that some dark colour image is coming from the paddle axle rod situated in mid of the bicycle. Further, in front of the panchas, the officers asked the passenger about the paddle axle rod, which is separated from the bicycle, in reply of which he states that the paddle axle rod belongs to him. The Customs officer informs the panchas that in order to ensure the presence of gold, the paddle axle rod needs to cut at lathe machine, accordingly, the mechanic was contacted, in reply to this he informed that for cutting of this bar piece he requires the paddle axle rod piece at his workshop. Accordingly, the paddle axle rod was taken at workshop M/s. Pina Engineering, Tavdipura, Dudheshwar situated at Ahmedabad. After some time, the mechanic informed that the paddle axle rod was cut and a stick of gold was detected in the said paddle axle rod and same was handed over to the team of AIU for further process.

2.1 Thereafter, the AIU officers called the Government approved valuer Shri Kartikey Vasantrai Soni and informed him that stick of gold has been recovered from a passenger and the passenger has informed that it is gold and therefore he is required to come to the Airport for testing and valuation of the said material. In reply, the Government approved valuer informed the AIU Officer that the testing of the said material is only possible at his workshop as the rhodium coated gold rod/ wires must be converted into gold bar by melting it and informs the address of his workshop and requested officers to come at his workshop. Thereafter, the AIU Officers along with Panchas reached at the premises of the Government approved valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the above referred premises, the AIU officer

introduced the Panchas as well as the passenger to Shri Kartikey Vasantrai Soni, Government approved valuer. Here, after weighing the stick of gold on his weighing scale, Shri Kartikey Vasantrai Soni informed that the weight of the said stick of gold recovered from the passenger is 300.06 grams. The AIU Officers took the photograph of the same which is as under:



2.2 Thereafter, Shri Kartikey Vasantrai Soni, the Government Approved Valuer started the process of extracting the gold from the stick of gold. After completion of extraction, the Government Approved Valuer informed that gold bar weighing **299.98** Grams having purity of 999.0/24 Kt was derived from the stick of gold weighing 300.06 grams recovered from said paddle of axle rod of baggage of bicycle. The valuation Certificate No. 1400/2023-24 dated 21.02.2024 prepared by Shri Kartikey Vasantrai Soni (**RUD-2**). After testing and valuation the Govt. Approved Valuer vide his certificate no 1400/2023-24 dated 21.02.2024 confirmed that it is gold having purity 999.0/24 Kt. The govt. Approved Valuer summarized that this gold bar is made up of 24kt gold having purity 999.0 weighing 299.98 grams derived from 300.06 grams from paddle axle rod recovered concealed inside the baggage of bicycle of the passenger. Further, the Govt. Approved Valuer informed that the said gold bar is having **Rs.16,08,256/-** (Rupee Sixteen Lakhs Eight Thousand Two Hundred Fifty Six only) [Tariff Value] and **Rs.19,24,972/-** (Rupee Nineteen Lakhs Twenty

Four Thousand Nine Hundred Seventy Two only) [Market Value]. The Market Value is calculated 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 Photograph of recovered gold bar derived from the Paddle axle rod is as under :



The outcome of the said testing is summarized in below table.

Details of Article/Items	PCS/ NOS	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Gold paddle axle rod	01	299.980	999.0 24KT	19,24,972,-	16,08,256/-

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: 1400/2023-24 dated 21.02.2024 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. The following documents produced by the passenger – were withdrawn under the Panchnama dated 21.02.2024.

The following travelling documents and identity documents of the passenger were recovered and withdrawn for further investigation:-

- i) Boarding Pass (seat No. 4D) of Spice Jet Airways Flight SG-16 from Dubai to Ahmedabad dated 20.01.2024.
- ii) Copy of Passport No. P4837805 issued at Thane on 07/09/2016 valid up 06/09/2026.

3. A statement of the passenger was recorded on 21.02.2024 under Section 108 of the Customs Act, 1962 (**RUD NO.-03**), wherein he, inter alia, stated that -

- (i) He travelled to Dubai two times and today i.e. return from Dubai on 21.02.2024 by Spice jet flight no. SG-16.
- (ii) He met first time Farhan at Dubai. He gave him bicycle and told that give it to some unknown person at Ahmedabad Railway Station.
- (iii) He has never indulged in any smuggling activity in the past. This is the first time he has brought Gold into India concealing the same in the paddle axle rod of baggage of bicycle.;
- (iv) He had been present during the entire course of the Panchnama dated 21.02.2024 and he confirmed the events narrated in the said panchnama drawn on 21.02.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) He is aware that smuggling of gold without payment of Custom duty is an offence; he is well aware of the gold stick concealed inside the paddle axle rod of baggage of bicycle of the passenger. but he did not make any declarations in this regard with an intention to smuggle the same without payment of Custom duty.

4. The above said gold bar weighing 299.980 grams recovered from passenger, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the baggage of bicycle, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 299.980 grams is attempted to be smuggled by Shri Sayyed Ziyad Abdul Majid, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 299.980 grams derived from the above said gold stick in baggage of bicycle was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 21.02.2024 (**RUD - 04**).

5. **RELEVANT LEGAL PROVISIONS:**

A. **THE CUSTOMS ACT, 1962:**

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

- (22) "goods" includes—
 - (a) vessels, aircrafts and vehicles;
 - (b) stores;
 - (c) baggage;
 - (d) currency and negotiable instruments; and
 - (d) any other kind of movable property;
- (3) "baggage" includes unaccompanied baggage but does not include motor vehicles;
- (33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;
- (39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

II) **Section 11A – Definitions** -*In this Chapter, unless the context otherwise requires,*

- (a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;"

III) **"Section 77 – Declaration by owner of baggage.**—*The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer."*

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

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

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the

permission of the proper officer or contrary to the terms of such permission;

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

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

- (a) *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) *who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

VII) "SECTION 119- Confiscation of goods used for concealing smuggled goods – Any goods used for concealing smuggled goods shall also be liable to confiscation.

Explanation. – In this section, "goods" does not include a conveyance used as a means of transport.

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.*

CONTRAVICTION AND VIOLATION OF LAWS

6. It therefore appears that:

- (a) Shri Sayyed Ziyad Abdul Majid improperly imported one Gold Bar (01), weighing 299.980 Grams of purity 999.0 (24KT) having **Rs.16,08,256/-** (Rupee Sixteen Lakhs Eight Thousand Two Hundred Fifty Six only) [Tariff Value] and **Rs.19,24,972/-** (Rupee Nineteen Lakhs Twenty Four Thousand Nine Hundred Seventy Two only) [Market Value] derived from the 300.06 grams Gold stick concealed inside the paddle axle rod of baggage of bicycle of the passenger (as discussed herein above), without declaring it to the Customs by denying that he has nothing to declare to Customs with a 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. The passenger had knowingly and intentionally imported the said Gold Bar improperly without declaring the same to the Customs authority under temptation to evade Customs Duty. Therefore, the gold imported by the passenger which was not declared to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. Shri Sayyed Ziyad Abdul Majid 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) The passenger, by not declaring the contents of his baggage which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of the

Customs Baggage Declaration Regulations, 2013.

- (c)** The improperly imported gold wire/ rod coated with white Rhodium concealed inside the paddle of bicycle by the passenger without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(i) and 111(j) 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)** The passenger, 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 One Gold Bar, weighing 299.980 grams having purity 999.0 (24KT), Rs.16,08,256/- (Rupees Sixteen Lakhs Eight Thousand Two Hundred Fifty Six only) [Tariff Value] and Rs.19,24,972/- (Rupee Nineteen Lakhs Twenty Four Thousand Nine Hundred Seventy Two only) [Market Value] recovered/ derived from 300.06 grams gold stick concealed inside the baggage of bicycle of the passenger without declaring it to the Customs, are not smuggled goods is on the passenger and the Noticee.

7. Now, therefore, **Shri Sayyed Ziyad Abdul Majid** (herein after referred to as the 'passenger/ Noticee') residing at Hathi Mohalla, Near Darga, Vasai West, Palghar, Maharashtra, PIN-401201, is called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- i) One Gold Bar, weighing **299.980** grams having purity 999.0 (24KT) recovered/ derived from 300.06 grams of gold stick/ rod/ wire concealed inside the baggage of bicycle of the passenger, having **Rs.16,08,256/-** (Rupee Sixteen Lakhs Eight Thousand Two Hundred Fifty Six only) [Tariff Value]

and **Rs.19,24,972/-** (Rupee Nineteen Lakhs Twenty Four Thousand Nine Hundred Seventy Two only) [Market Value] placed under seizure under panchnama dated 21.02.2024 and seizure memo order dated 21.02.2024 should not be confiscated under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- ii) The paddle axle rod used for concealment of the said gold stick, seized under panchnama dated 21.02.2024 and Seizure memo order dated 21.02.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- iii) Penalty should not be imposed under Section 112(a) and 112(b) of the Customs Act, 1962.

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

9. Shri Sayyed Ziyad Abdul Majid 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.

10. This show cause notice is issued without prejudice to any other action that may be taken against him, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

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

Vishal
18/6/24

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

DIN: 20240671MN000000E2F9

F. No. VIII/10-62/SVPIA-D/O&A/HQ/2024-25

Date 18.06.2024

BY SPEED POST

To,

Shri Sayyed Ziyad Abdul Majid

residing at Hathi Mohalla, Near Darga,
Vasai West, Palghar
Maharashtra, PIN-401201.

Copy to:

- (i) The Deputy 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 show cause notice issued to Shri Sayyed Ziyad Abdul Majid.

Sr. No	Document	Remarks
1	Panchnama drawn on 21.02.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No.1400/2023-24 dated 21.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 21.02.2024 of Shri Sayyed Ziyad Abdul Majid	Copy enclosed
4.	Seizure memo Order dated 21.02.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 299.980grams and paddle axle rod.	Copy enclosed

Panchanama dated 21.02.2024 drawn in the Arrival Hall of Terminal 2 of
SVPI Airport, Ahmedabad

Sl. No.	Name & Address of the Panchas	Age	Occupation
1	Lokman Lal Patana No: Maganlal Patana, Ward No: 6, Sagarpur, Bopal, Dangarpur, Rajastan 314406, Adhaar No: 6425 7827 1164	49	Service
2	Ganesh Patana, 128, Jadvangnagar, Bharvad Vas, Manvagar Ahmedabad 380052, Adhaar No: 4017 0725 0423	26	Service
3			
4			

We the above named panchas are called by a person at around 06:10 hours of today i.e. on 21.02.2024, who introduced himself as Shri Ravi Prakash Chowdhury, 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 the passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers accompanying him as Shri Himanshu Garg, Deputy Commissioner (AIU), Shri B. N. Doria, Superintendent, Shri Kalyan Prasad, Superintendent, Shri Ajay, Inspector, Shri Minaxi B Parmar, Head Havaldar, Air Intelligence Unit, at SVPI Airport, Ahmedabad.

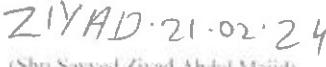
Now, the AIU officers inform us that on the suspicious movement of the passenger, the AIU officers intercepted the passenger, after crossing the Green Channel at arrival hall of terminal-2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad and search him thoroughly. On being asked about his name, the passenger shows his passport and boarding pass in which the name of passenger is written as Shri Sayyed Ziyad Abdul Majid who has travelled by Spicejet Airways Flight SG-16 from Dubai to Ahmedabad on 20.02.2024. Further, the AIU officers state that based on suspicious movement of the passenger, thorough checking of the passenger as well as examination of his baggage is required and request us to remain present as panchas during the course of personal and baggage search proceedings of Shri Sayyed Ziyad Abdul Majid. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

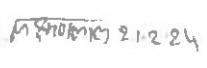
Thereafter, on being asked about identity of passenger by the Custom officers, the passenger identify himself as (i) Shri Sayyed Ziyad Abdul Majid by showing his Passport which is an Indian Passport bearing No. P4837805 and he also shows his Boarding pass (seat no. 4D) of Spice Jet Airways flight no. SG-16 from Dubai to Ahmedabad.

In the presence of we the panchas, the AIU Officers ask the passenger whether he is carrying any dutiable goods or foreign currency or any restricted goods and he wish to declare before Customs Authorities, in reply the passenger denied, thereafter, the AIU officers inform the passenger that they would be conducting his personal search and detailed examination of his baggages. Here, the AIU officers offer their personal search to the passenger but the passenger deny saying that he is having full trust on the AIU officers. Now, the AIU officer ask the passenger whether he wants to be checked in front of executive magistrate or Superintendent of Customs, in reply the passenger give his consent to be searched in front of the Superintendent of Customs.

Before me,


(Ravi Prakash
Chowdhury)
Superintendent(AIU)


Shri Sayyed Ziyad Abdul Majid

Pancha 1  21-2-24
Pancha 2  21-2-24

Now the officers are place the baggage of the passenger on the Baggage Screening Machine (BSM) for examination/ checking in presence of we, the Panchas. On passing the baggage, the AIU officers do not notice any metallic items or any other objectionable is present in the bags. Further the officers pass the bicycle on the Baggage Screening Machine (BSM) and noticed that there is some dark colour image appearing between the frame of cycle, which appears to be some metallic object. Subsequently, the officers notice some dark colour image is present in the frame of cycle. Thereafter the officers notice that the dark colour part of bicycle is due to the paddle axle rod of the bicycle, hence the paddle axle rod is removed and noticed that the paddle axle rod is dark in colour. The officers notice that some dark colour image is coming from the paddle axle rod of the bicycle.

Thereafter, the officer first ask Shri Sayyed Ziyad Abdul Majid to remove all the metallic items. Purse, Ring and jewellery etc. from his body and pass the sign the Dual Frame Metal Detector (DFMD). The passenger places his mobile, wallet etc. in the plastic tray and passes through the DFMD machine. On passing through the DFMD, the passenger and officers do not notice hear beep sound from the machine. On again passing through the DFMD, we, the Panchas and officers do not notice hear any beep sound indicating no metal in the body. Further, in front of we, the panchas, the officers ask the passenger about the paddle axle rod, which is separated from the bicycle, in reply of which he states that the paddle axle rod belongs to him.

Thereafter, the AIU officer informs us that as per image shown, in the BSM, it appears that the passenger is carrying Gold between the paddle axle rod of the bicycle. The passenger is then taken to the AIU office located at opposite of Gate No. 2, in the vicinity of SVPI Airport, Ahmedabad for further examination. On detailed examination of his baggage and personal search nothing other objectionable noticed. The passenger in presence of we the panchas confess that Paddle axle rod removed from the bicycle is brought Shri Sayyed Ziyad Abdul Majid.

Gold stick recovered from the paddle axle rod of bicycle of Shri Sayyed Ziyad Abdul Majid



Before me

W. S. A. M.
(Rao Prakash
Chowdhury)

Superintendent (AIU)

Prakash (Rao Prakash) 21.2.24

ZIYAD 21.02.24

(Shri Sayyed Ziyad Abdul Majid)

Pancha 2. P. J. 21.2.24

He further informs us, the panchas that in order to ensure the presence of gold, the paddle axle rod needs to get it into machine, accordingly, the mechanic is called. It is to be informed that for cutting of this bar piece he requires the paddle axle rod itself of his workshop. Accordingly, the paddle axle rod is taken at workshop M + Pint Engineering, Tawlipora, Dabheshwar situated at Ahmedabad. After some time the mechanic informs us that the paddle axle rod is cut and a stick of gold is deposited in the said paddle axle rod and same is handed over to the team of AB for further process. Now, to final confirmation of purity, weight and value of the recovered gold stick from the possession of Shri Sayyed Ziyad Abdul Majid the Government approved Valuer is required to be called. After sometime, one person appears at the AB office who introduces himself as Shri Soni Kartikey Vasantrao, Government Approved Valuer. In presence of we the panchas, the Government Approved Valuer shows that he has bring his laptop, weighing scale and testing kit. After testing the said recovered, he confirms that the said recovered gold stick is 24kt, having purity of 999.0.

Shri Soni Kartikey Vasantrao, Government Approved Valuer after detailed examination and testing submitted a valuation Report as Annexure-A dated 21.02.2024 wherein he provided weightment of Gold Bar, market value and tariff value. The Tariff value has been determined in terms of Customs 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 report is as below mentioned:

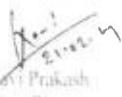
Name of Passenger from whose possession goods recovered	Details of Article/ Item	PCS/ NOS	Net Weight (In Grams)	Purity	Market Value (In Rs.)	Tariff Value (In Rs.)
Shri Sayyed Ziyad Abdul Majid	Gold paddle axle rod	01	299.980	999.0 24KT	1924972	1608256
Gross Total			250.120			

Thereafter, the Government Approved Valuer informs that the gold recovered from Shri Sayyed Ziyad Abdul Majid, totally weighing **299.980** Grams are of 24 KT (999.0 Purity) is having Rs. **16,08,256/-** (Rupee Sixteen Lakhs Eight Thousand Two Hundred Fifty Six only) [Tariff Value] and **Rs. 19,24,972/-** (Rupee Nineteen Lakhs Twenty Four Thousand Nine Hundred Seventy Two only) [Market Value]. The Market Value is calculated 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 method of testing and the valuation used by Shri Soni Kartikey Vasantrao 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 Vasantrao 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 Sayyed Ziyad Abdul Majid, his age is 43 years (DOB-16/06/1980), S/o- Abdul Majid and residence address (as per Passport) is Hathi Mohalla, Near Darga, Vasai West, Palghar, Maharashtra, PIN-401201

Before me,


(Ravi Prakash Chowdhury)

Superintendent (AB)

Pancha 1 21-02-2024

ZIYAD 21-02-24

(Shri Sayyed Ziyad Abdul Majid) Pancha 2 21-02-24

On being asked by the ALU officer, the passenger Shri Sayyed Ziyad Abdul Majid produced the travelling documents and identity proof documents which include:
1. Boarding Pass (agent No. 410) of Spice Jet Airways Flight SJE 644 from Dubai to Ahmedabad dated 20.01.2024
2. Copy of Passport No. P4837805 issued at Thane on 07.07.2016 and valid till 06.09.2026

Now the ALU Officers show the passenger manifest of SpiceJet flight SJE 644 from Dubai to Ahmedabad, in which name of Shri Sayyed Ziyad Abdul Majid is mentioned as Shri No. 174 as passenger as well as jo-ur. We the panchas as well as the ALU officer 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 ALU Officers inform we the panchas as well as the passengers that the recovered 91 riddle axle rod gold totally weighing 299.980 Grams are of 24 Karat (999.9 Purity) is having Rs. 16,08,256/- (Rupee Sixteen Lakhs Eight Thousand One Hundred Fifty Six only) [Tariff Value] and Rs. 19,24,972/- (Rupee Nineteen Lakhs Twenty Four Thousand Nine Hundred Seventy Two only) [Market Value] from Shri Sayyed Ziyad Abdul Majid have 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. Hence, the ALU officer informs that they have a reasonable belief that the above said riddle axle rod gold is being attempted to be smuggled by Shri Sayyed Ziyad Abdul Majid for which its 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, place the said Two gold chains, totally weighing 299.980 Grams are of 24 Karat (999.9 Purity) is having Rs. 16,08,256/- (Rupee Sixteen Lakhs Eight Thousand One Hundred Fifty Six only) [Tariff Value] and Rs. 19,24,972/- (Rupee Nineteen Lakhs Twenty Four Thousand Nine Hundred Seventy Two only) [Market Value] recovered from Shri Sayyed Ziyad Abdul Majid in a transparent plastic box and after placing the packing list (**Annexure-B**) on the same, tied it with white thread and sealed it with the Customs In-charge seal.

We, the above mentioned two panchas, the ALU officer as well as the passengers 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 Shri Sayyed Ziyad Abdul Majid. The said sealed transparent plastic box containing One Gold bar was handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5809 dated 21.02.2024.

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 Shri Sayyed Ziyad Abdul Majid.

Nothing else is seized/recovered or taken over from the passenger Shri Sayyed Ziyad Abdul Majid except what has been mentioned above in the panchas. No torture, coercion or inducement is made during the entire proceedings. No reference is made.

Before me,


Ravi Prakash
Choudhary
Superintendent ALU

Pancha 1 of 01 Pancha 21/2/24

21/02/2024

(Shri Sayyed Ziyad Abdul Majid)

Pancha 2 of 01 Pancha 21/2/24

Before me,

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Chowdury
Superintendent All

Pancha L. ~~1977~~ 21424

ZIVAD-25-02-24

(Shri Sayyed Ziyad Abdul Majid)

Pancha 2. सनीध 21.2.24

Statement of Mr. Sayyed Ziyad Abdul Majid, (Mobile No. +917030234731), aged 43 years (DOB 16.06.1980), holding an Indian Passport Number No. P4837805, residing at Hathi Mohalla, Near Darga, Vasai West, Palghar, Maharashtra, PIN-401201 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 21.02.2024.

I, Mr. Sayyed Ziyad Abdul Majid, (Mobile No. +917030234731), aged 43 years (DOB 16.06.1980), holding an Indian Passport Number No. P4837805, residing at Hathi Mohalla, Near Darga, Vasai West, Palghar, Maharashtra, PIN-401201 and present myself before you today on 21.02.2024 in response to the summons bearing DIN No. CEAC-DIN-20240271MN00006606B dated 21.02.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

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

Ans: My name, age and address stated above is true and correct. I have been residing at above address since my birth years. I am doing job at footwear shop at Vasai Station, Mumbai.

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

Ans: I live with my wife at my native place and I have two children. My monthly income is Rs. 12,000/- per month. My wife is housewife.

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

Ans: I have completed 5th standard and I can speak and understand Hindi and Urdu language.

Q-4. Please explain regarding your overseas travels?

Ans: I travelled to Dubai two times and today i.e. return from dubai on 21.02.2024 by Spice jet flight no. SG-16.

Q-5. Whether your any of family member is also making overseas travels?

Ans: No.

Q-6. Please narrate the events on 21.02.2024 at the time of your arrival at SVPI Airport, Ahmedabad by Flight No. SG-16.

ZIYAD 21.02.24

(Mr. Sayyed Ziyad Abdul Majid)

Before Me

[Signature]
21-02-24
Superintendent
Customs (AIU)
SVPI Airport
Ahmedabad

Ans:- On arrival at SVPI Airport at Ahmedabad at about 12:10 AM, I walked towards the immigration counter through the Green Channel after crossing the Customs counter at the red Channel. I confirm the events narrated in the panchnamra drawn on 21.02.2024 at Terminal -2, SVPI Airport, Ahmedabad. During the course of said panchnamra the saddle bag and of bicycle brought by me containing gold stick has been detected and weight of the gold stick is 300.06 gms, from which Gold bar weighing 299.980 gms having purity of 999.0/24KT, valued at Rs.19,24,972/- (Market Value) and Rs.16,08,256/- (Tariff Value) was derived/recovered. Thereafter, the AIU Officer on the reasonable belief that the said retrieved 299.980 Grams of Gold of purity 24 Karat was attempted to be smuggled by keeping it in a concealed manner in axle of bicycle under provisions of The Customs Act, 1962 and hence, the same was placed under seizure on 21.02.2024.

Q.7:- Who has purchased the Gold in gold stick form, which had been concealed in axle of your bicycle and recovered from you during the Panchnamra proceedings on 21.02.2024 at Terminal -2 of SVPI Airport, Ahmedabad ?

Ans:- I state that the bicycle given by Mr. Farhan at Dubai.

Q.8:- Please explain how do you know Mr. Farhan which is based at Dubai.

Ans:- I state that I met first time Farhan at Dubai. He gave me bicycle and told me to give it to some unknown person at Ahmedabad Railway Station.

Q.9:- Please explain how long do you know Mr. Farhan?

Ans:- I state that one of my friend told me about Mr. Farhan, who met me in Dubai. I don't know him much.

Q.10:- Please explain to whom the said bicycle is going to be delivered?

Ans:- I state that I don't know about the person to whom it is to be handed over. I was told that the person will automatically contact me and will take.

Q.11:- Who has booked the to and fro flight tickets of you?

Ans:- I state that to and fro flight tickets were booked by some unknown person who is in contact of Mr. Farhan Bhai, the payment was also made by him.

Q.12:- Who did give you the idea of smuggling Gold? Do you know the provisions of Customs Act and smuggling of Gold is punishable offence?

Before Me


21.02.24
Superintendent
Customs (AIU),
SVPI Airport,
Ahmedabad

ZIYAD 21.02.24
(Mr. Sayyed Ziyad Abdu Majeed)

Ans:- I state that I was in temptation of earning money, I opted for this illegal smuggling of Gold. The decision to smuggle gold was not taken by me. One of my friend told me about this method to make some money. I am well aware of the provisions of Customs Act and I know the smuggling of Gold is punishable offence.

Q.13:- How do you know Mr. Farhan in Dubai?

Ans:- One of my friend told me about him.

Q.14:- Whether you were engaged in any smuggling activity in the past?

Ans:- No, this is the first time I engaged in the activities of smuggling of Gold.

Q.15:- Please give the details of your all bank accounts.

Ans:- I am not having any bank Account.

Q.16:- Please peruse panchnama dated 21.02.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans:- I have perused the said panchnama dated 21.02.2024 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said panchnama.

Q.17:- Do you have anything further to state?

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

I have given my above statement voluntarily and willingly without any threat, coercion or duress and no religious sentiments are hurt during the statement and I have been explained my above statement in Hindi and after understanding the same, 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 as per my say and the same is true and correct.

Before Me

Sayyed Ziyad Abdul Majid
21.02.24
Superintendent
Customs (AIU),
SVPI Airport,
Ahmedabad

ZIYAD 21.02.24
(Mr. Sayyed Ziyad Abdul Majid)



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. VIB/10/321/AUD/2023-24

Date: 21/02/2024

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 01 gold bar Weighing 299.980 Grams are of 24 KT (999.0 Purity) having market value of Rs. 19,24,972/- (Rupee Nineteen Lakh Twenty-Four Thousand Nine Hundred Seventy-Two only) and Tariff Value of Rs. 16,08,256/- (Rupee Sixteen Lakh Eight Thousand Two Hundred Fifty Six Rupees only) as on 21/02/2024 smuggled by Shri Ziyad Abdul Majid Sayyed 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 Ziyad Abdul Majid Sayyed in form of Gold rod concealed in paddle axle rod further converted to gold bar weighing 299.980 grams derived/recovered from the passenger by way of concealment and the same were recovered during the course of Panchnama dated 21/02/2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Shri Ziyad Abdul Majid Sayyed is being seized as under

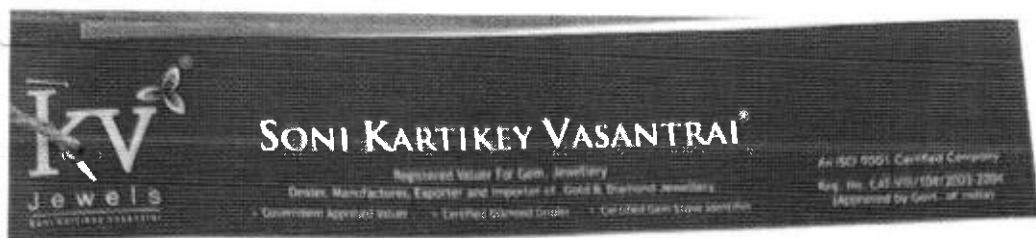
Sr. No.	Item particulars	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	Gold Bar 999.0 purity	299.980	19,24,972/-	16,08,256/-

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the Gold bar (converted from Gold rod concealed in paddle axle rod) recovered from Shri Ziyad Abdul Majid Sayyed under seizure on reasonable belief that the same were used for concealment of above mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date: 21/02/2024
Place: SVPI Airport, Ahmedabad

Abuvi
Abuvi
Inspector, Customs(AI)
SVPI Air Port Ahmedabad

10-62/SVPIA-D



ANNEXURE 'B'

**VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM GOLD ROD
RECOVERED FROM ZIYAD ABDUL MAJID SAYYED AT SVPI AIRPORT, AHMEDABAD
ON 21/02/2024.**

Certificate No: 1400/2023-24

Dated: 21/02/2024

This is to certify that I have checked and examined 1 Piece of Gold Bar weighing **299.980** Grams derived from Gold Rod Coated with White Rhodium having Gross weight of **300.060** 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. 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 @ 64170 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	1	299.980	999.0 24Kt	1924972	1608256
	Total	1	299.980		1924972	1608256

Place: Ahmedabad

Date: 21/02/2024



1608256
21/02/24

(SONI KARTIKEY VASANTRA)



Qr. Certificate-No:1400/2023-24 Dated:21.02.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Ziyad Abdul Majid Sayyed

ZIYAD

P. 1 *21.02.24*

21.02.24

P. 2 *21.02.24*



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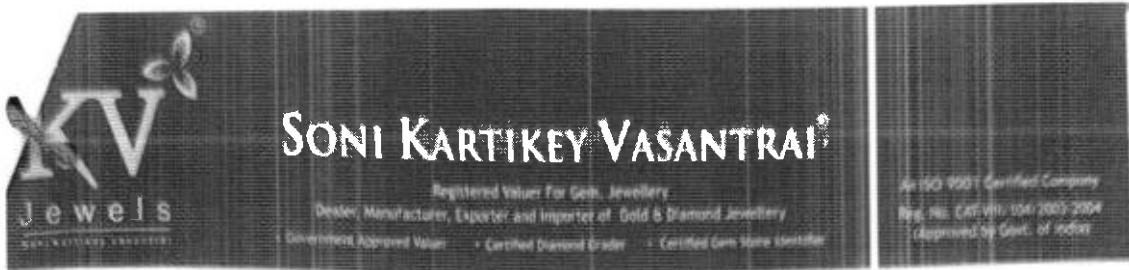
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ZIYAD 21.02.24

P. 1 मृदुली 21.2.24

P. 2 मृदुली 21.2.24



ANNEXURE 'A'

Dated: 21/02/2024

Detailed Primary Verification Report of Gold Rod

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

It was informed that the Passenger **Ziyad Abdul Majid Sayyed** having Passport No: **P4837805**, residing at Hathi Mohalla Near Darga, Vasai West, Palghar, Maharashtra, India, travelling by Spice Jet Flight No: SG 16 Arrived on: 21/02/2024 from Dubai to Ahmedabad, Customs Official Found Suspicious Gold Rod from his possession having Gross Weight **300.060 Grams**.

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

As per my judgement, this Gold Rod is 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: 21/02/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 21/02/2024



Kartik Vasantra 21/02/24
(SONI KARTIKEY VASANTRA)

Ziyad

P.1 मिलाया 21.2.24

21.02.24

P.2 मिलाया 21.2.24



+91-98795-88309
+91-98795-88813



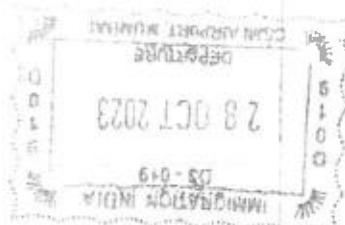
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301, Golden Signature, Bh.Rachna Complex,
C.G.Road At Vadodara-350004



P4837803



SAYED

SAKAB ABDUL MAJID

16/06/1980

— 10 —

THANE

2010-02-22

ziyad

ZIYAD 21.02.24

P:1 M&N01MM 21.9.24

१.२ मनीष २१.२.२४

Log on to
SpiceJet
Passenger
SAYYR

EMIGRATION CHECK REQUIRED
ABDUL MAJID
RAHIMA ABDUL MAJID



BITHI MOHALLA NEAR DARGA
VILLAGE WEST, PALGHAR
KARANDA, MAHARASHTRA, INDIA

919066214472216

P-1 ~~MRTHOMIN~~ 21.2.24 21YAD 21.2.24
P-2 ~~MRTHOMIN~~ 21.2.24 21YAD 21.2.24

Log on to
SpiceJet.com

Passenger Name

SAYYED/ZIYADABDULM

Date

20Feb24

Flight No From / To

SG 16 DXB / AMD

Conf No Seat No

AF8GWQ 4D

Seq No

174

P.1 ~~SPICEJET~~ 21-2-24 ZIYAD 21-02-24
P.2 ~~SPICEJET~~ 21-2-24



09 DEC 2023

P.1 ~~MINIMUM~~ 21.2.24 ZIYAD. 21.02.24

P.2 ~~HAFSA~~ 21.2.24