



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

"सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.
दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Shri Hirenkumar Jivandas Somani, (hereinafter referred to as "the said passenger/ Noticee"), aged 38 years (D.O.B. 22.06.1985) residing at 331, Swami Naraya Nagar, Godadara, Surat City, Gujarat, Pin 394210, holding Indian Passport No. B6145027 was about to travel to Sharjah by Air Arabia Flight No. G9 419 on 21.12.2023 from the Departure Hall of T-2 of SVPIA, Ahmedabad. On the basis of specific information received from the CISF personnel present at the departure of security check of the International Airport, Ahmedabad that one passenger, namely Shri Hirenkumar Jivandas Somani holding Indian Passport bearing number B 6145027, about to travel to Sharjah by Air Arabia Flight No. G9 419 on 21.12.2023, was suspected to carry Foreign Currency and therefore the said passenger was required to be examined by the AIU Officers of Customs, SVPIA, Ahmedabad for further investigation. Thus, the AIU Officers informed the panchas that they needed to search one passenger and his baggage thoroughly. The AIU Officers requested the panchas to remain present as independent Pancha witnesses during the course of the Panchanama proceedings dated 21.12.2023 **(RUD-1)**.

2. Thereafter, the AIU officers reached at the Departure side of Terminal-2, SVPI Airport, Ahmedabad and intercepted the said passenger along with his checked-in baggage. It was observed that the passenger, Shri Hirenkumar Jivandas Somani was carrying black coloured shoulder bag, one big green coloured trolley bag. The AIU officers gave their introduction to the said passenger showing their identity cards and informed him that they intended to carry out his personal search and search of his baggage. On being specifically asked, the passenger told the AIU Officers, in presence of the Panchas that he is having foreign currency i.e. U.S. dollars more than 5000 in numbers.

Then, the AIU Officers informed the panchas that they are required to move to AIU Office located at the Arrival Hall of Terminal 2 of the SVPI Airport, Ahmedabad for the preparation of detailed inventory of the said foreign currency. Accordingly, the passenger and AIU officers moved to AIU Office located at the Arrival Hall of Terminal 2 of the SVPI Airport, Ahmedabad for further verification. Thereafter, the said passenger was asked whether he wished to be searched before a Gazetted officer or Executive Magistrate for which he agreed for being searched by a Gazetted officer. Before conducting the search, the AIU officers offered their personal search to the passenger which he denied and said that he had full faith in the AIU officers.

3. Further, the AIU Officers asked Shri Hirenkumar Jivandas Somani, if he has anything to declare to Customs, in reply to which, he denied. Then, the AIU Officers carried out the personal search of the passenger Shri Hirenkumar Jivandas Somani, however, nothing objectionable found. Then the AIU officers asked the passenger to remove all the metallic objects on his body and put them in a tray placed over there. Then he was requested to pass through the DFMD Machine installed near AIU Office. The passenger passes through the DFMD machine but no beep sound was heard. The AIU Officers further thoroughly checked the baggages of the said passenger. While checking his green colour trolley bag, foreign currency notes were found in form of U.S. Dollars. The AIU Officers asked the said passenger if he has any documents regarding the purchase/ ownership of the said foreign currency to which the passenger failed to produce any such documents.

4. The AIU Officers, after recovering the foreign currency notes counted the said foreign currency notes and prepared a detailed inventory of the same which is as under:

Details of Foreign Currency recovered from Shri Hirenkumar Jivandas Somani holding Indian Passport No B 6145027 while departing from India to Sharjah via Air Arabia Flight No. G9 419 on 21.12.2023.							
Sl. No	Concealed in	Name of Foreign Currency	Denomination of Foreign Currency Notes	Total Number of Foreign Currency Notes	Amount of Foreign Currency	Exchange Rate of one unit of foreign currency equivalent to Indian Rupees as per Noti. No.90/2023 - Cus (N.T.) dtd. 07.12.2023 (taken as per exported goods)	Value equivalent to Indian Currency (taken as per exported goods)
1.	Green colour trolley bag	U.S. Dollars	100	180	18,000	82.55	14,85,900/-

4(i). The AIU officers took the photographs of above-mentioned foreign currency as below:



4(ii). The AIU Officers informed that the value of foreign currency in Indian rupees is taken as per Exchange rate Notification No. 90/2023-Cus (N.T.) dtd. 07.12.2023 (taken as per export goods) issued by CBIC.

The following documents are withdrawn from Shri Hirenkumar Jivandas Somani for further investigation.

- (i) Copy of Passport no. B6145027 (Date of Issue : 09.11.2023).
- (ii) Boarding pass of Air Arabia flight G9 419 dated 21.12.2023 having seat no. 11E.

5. Thereafter, the above said total foreign currency recovered from Shri Hirenkumar Jivandas Somani is **18,000/- U.S. Dollars**, which is equivalent to Indian **Rs.14,85,900/-** (Rupees Fourteen Lakhs Eighty Five Thousand Nine Hundred only), are placed under seizure vide

seizure Memo dated 21.12.2023 by the AIU Officer under the reasonable belief that the said foreign currency was liable for confiscation under the Customs Act, 1962 and Foreign Exchange Management Act, 1999 read with Foreign Exchange Management (Export and Import of Currency) Regulations, 2015. The AIU Officers further informed that the recovered foreign currency from the above said passenger, attempted to be smuggled out from India, is a clear violation of the provisions of the Customs Act, 1962. Thus, the AIU officers informed that they had a reasonable belief that the recovered foreign currency attempted to be smuggled by Shri Hirenkumar Jivandas Somani is liable for confiscation as per the provisions of Section 113(d) of the Customs Act, 1962; hence, it is being seized under Section 110 of the Customs Act, 1962. The said foreign currencies recovered and seized from Shri Hirenkumar Jivandas Somani packed in a transparent plastic box and sealed with the lac seal in presence of the panchas as well as in presence of Shri Hirenkumar Jivandas Somani after affixing a packing list in such a manner that the same could not be removed without tampering the seal.

6. Summons dated 21.12.2023 under Section 108 of Customs Act, 1962 was issued by AIU, SVPI Airport Ahmedabad, to the passenger Shri Hirenkumar Jivandas Somani for appearance on 21.12.2023 to tender statement. In response to the summons Shri Hirenkumar Jivandas Somani appeared before AIU officer on 21.12.2023 and gave his voluntary statement (**RUD-2**) under Section 108 of the Customs Act, 1962, wherein he, inter alia, stated that -

His name, age and residential address given are correct. He is staying at the address for the last 25 years. On being asked, He stated that his family consists of parents, wife, younger brother, sister and one daughter. He has studied upto 11th standard. He is working as an skilled labour at a diamond industry, M/s. Royal Impex, Varacha, Surat. His monthly income is 30,000/-. He can read and write English, Gujarati and Hindi languages.

At first, he had been shown Panchnama dated 21.12.2023 drawn at SVPI Airport, Ahmedabad at the time when he was detained

with foreign currency i.e. US Dollar 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) which was completely his and found hiding with him without declaring/disclosing to Customs officers and he completely agreed to the facts narrated in the panchnama.

He stated that the foreign currency i.e. US Dollars 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) seized from him. He further stated that the said currency is to be delivered to a person who is settled in Sharjah, to whom he does not have any personal relationship. Since he wished to go to Sharjah for site seeing and one of his friends in Surat suggested that, a person from Surat would bear to and fro tickets and accommodation expenses of Sharjah, if he carried some US Dollars for him. He had met that person at Surat and he informed him that prior to his departure to Sharjah, he would give him foreign currency i.e. US Dollars 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) at Varacha, Surat. As informed by him, on 20.12.2023 the person met him at Varacha, Surat and handed over the dollars to him. He does not know the details of the said person. He does not know his address as well. He admitted that the above said foreign currency has been seized by the Customs officers which he tried to illegally possess and tried to smuggle it out of India to Sharjah.

He stated that he has one account in India with Bank of Baroda but could not recall his account number at that time. He stated that that was the first time he was trying to smuggle the foreign currency out of India.

He accepted that said foreign currency recovered under Panchnama proceedings dated 21.12.2023 totally worth US Dollars i.e. 18,000/- equivalent to Indian Rs.14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) belonged to him and attempted to be smuggled by me out of

India which is a clear violation of the provisions of Customs Act, 1962.

7. The above said foreign currency of 18,000/- U. S. Dollars, which is equivalent to Indian Rs.14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) recovered from Shri Hirenkumar Jivandas Somani, was attempted to be smuggled out India was a clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the foreign currency of 18000/- U. S. Dollars, which is equivalent to Indian Rs.14,85,900/- which was attempted to be smuggled by Shri Hirenkumar Jivandas Somani, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said foreign currency of 18000/- U. S. Dollars, which is equivalent to Indian Rs.14,85,900/- was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 21.12.2023 **(RUD-03)** and FEMA Regulations, 2016.

8. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOM ACT, 1962:

SECTION 2(22): "goods" includes

- (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

SECTION 2(33): "prohibited goods" means any goods the import or export of which is subject to any prohibition under the 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;

SECTION 2(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;

Section 11H(a): *"illegal export" means the export of any goods in contravention of the provisions of the Act or any other law for the time*

being in force;

SECTION 113: *Confiscation of goods attempted to be improperly exported, etc.—The following export goods shall be liable to confiscation:-*

(d) any goods attempted to be exported or brought within the limits of any Customs area for the purpose of being exported, contrary to any prohibition imposed by or under the Act or any other law for the time being in force;

(e) any goods found concealed in a package which is brought within the limits of a Customs area for the purpose of exportation;

SECTION 114: *Penalty for attempt to export goods improperly, etc.—Any person 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 113, or abets the doing or omission of such an act, shall be liable,-*

(i) in the case of goods in respect of which any prohibition is in force under the Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the exporter or the value as determined under the Act, whichever is greater;

SECTION 114AA. Penalty for use of false and incorrect material. - *If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

B. THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999;

SECTION 2. *Definitions.—In the Act, unless the context otherwise requires,-*

(m) "foreign currency" means any currency other than Indian currency;

SECTION 3. *Dealing in foreign exchange, etc.—Save as otherwise provided in this Act, rules or regulations made thereunder, or with the general or special permission of the Reserve Bank, no person shall—*

(a) deal in or transfer any foreign exchange or foreign security to any person not being an authorised person;

C. Notification No. FEMA – 6 (R)/RB-2015 dated 29/12/2015 {Foreign Exchange Management (Export and import of currency) Regulations, 2015} [Earlier Notification No. FEMA 6 /RB-2000 dated 3rd May 2000 {Foreign Exchange Management (Export and Import of Currency) Regulations, 2000}] :-

REGULATION 5: Prohibition on export and import of foreign currency:-
Except as otherwise provided in these regulations, no person shall, without the general or special permission of the Reserve Bank, export or send out of India, or import or bring into India, any foreign currency.

REGULATION 7: Export of foreign exchange and currency notes:-

(1) *An authorised person may send out of India foreign currency acquired in normal course of business,*

(2) *Any person may take or send out of India, -*

a. *Cheques drawn on foreign currency account maintained in accordance with Foreign Exchange Management (Foreign Currency Accounts by a person resident in India) Regulations, 2000;*

b. *foreign exchange obtained by him by drawal from an authorised person in accordance with the provisions of the Act or the rules or regulations or directions made or issued thereunder ;*

c. *currency in the safes of vessels or aircrafts which has been brought into India or which has been taken on board a vessel or aircraft with the permission of the Reserve Bank;*

(3) *Any person may take out of India, -*

a. *foreign exchange possessed by him in accordance with the Foreign Exchange Management (Possession and Retention of Foreign Currency) Regulations, 2015;*

b. *unspent foreign exchange brought back by him to India while returning from travel abroad and retained in accordance with the Foreign Exchange Management (Possession and Retention of Foreign Currency) Regulations, 2015;*

(4) *Any person resident outside India may take out of India unspent foreign exchange not exceeding the amount brought in by him and declared in accordance with the proviso to clause (b) of Regulation 6, on his arrival in India.*

D. *The Baggage Rules, 2016 (Earlier Baggage Rules, 1998 as amended from time to time):*

RULE 7. Currency. - *The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2000, and the notifications issued thereunder.*

9. From the records and evidences discussed in the foregoing paras it appears that in the instant case, the foreign Currency equivalent to Indian Rs.14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) recovered from Shri Hirenkumar Jivandas Somani in his possession, with an intent to export it out of India without having any legal procurement documents of the same. Further, Shri Hirenkumar Jivandas Somani was unable to produce any legal documents showing legitimate procurement of the said seized foreign currency from any

legal source during search, seizure and even investigation of the case also.

10. In terms of Foreign Exchange Management (Export and import of currency) Regulations, 2015 issued by Reserve Bank of India under Notification No. FEMA 6 (R)/RB-2015 dated 29/12/2015, it appears that in terms of Regulation 5 no person shall, without the general or special permission of the Reserve Bank of India, export or send out of India, any foreign currency. Similarly, Regulation 7 *ibid deals with export of foreign exchange and currency notes. Regulation 7 inter alia states that "Any person may take or send out of India, - foreign exchange obtained by him by drawl from an authorized person in accordance with the provisions of the Act or the rules or regulations or directions made or issued there under.* On the basis of Regulation 7 *ibid*, a person is entitled to take or send out foreign exchange drawn from an Authorized Person in accordance with the provisions of the Act or the rules or regulations or directions made or issued there under. Whereas, during the search in person and of the baggage of Shri Hirenkumar Jivandas Somani no documents with respect to foreign currency whatsoever were found which could prove the legal purchase of foreign currency recovered from him from any authorized person in terms of Regulation 7 *ibid*.

11. Further, the said passenger Shri Hirenkumar Jivandas Somani was unable to produce any document evidencing a legitimate procurement of the said seized foreign currency. On the basis of the above, it appears that Shri Hirenkumar Jivandas Somani carried the foreign currencies illegally and with an intent to export the same illegally in violation of the rules/ regulations in force from time to time. Regulation 7 (3) and (4) would come into force only when a proper declaration before the Customs Officer had been made.

12. In view of the discussions in forgoing paras, it appears that the seized foreign currency cannot be cleared as a part of personal baggage without having proper legal and legitimate documents. Therefore, the attempt to carry foreign currency in the baggage is considered as violation of the restrictions imposed under Foreign

Exchange Management (Export and import of currency) Regulations, 2015, appears to fall under the ambit of "prohibited goods" as defined under Section 2(33) of the Customs Act, 1962. Further, in terms of Section 11H (a) of the Customs Act, 1962; the act again amounts to "Illegal export" of foreign currencies by Shri Hirenkumar Jivandas Somani in as much as he failed to produce any legitimate/ legal document in support of purchase of foreign currency from an authorised person at the time of interception, seizure and during the course of investigation. He had admitted in his statement recorded under Section 108 of the Customs Act, 1962 that he had attempted to export the seized foreign currencies. The seized foreign currencies concealed by him in his bag equivalent to Rs.14,85,900/- recovered from him are, therefore, liable to confiscation under section 113(d) and (e) of the Customs Act, 1962. He also admitted in his statement that he was aware that carrying foreign currency not obtained from authorised dealer is an offence and the regulation is about the same and he reiterated that he has indeed committed an offence. The acts of Shri Hirenkumar Jivandas Somani as discussed above has rendered him liable for penalty under Section 114 (i) and Section 114AA of the Customs Act, 1962.

13. Now, therefore, **Shri Hirenkumar Jivandas Somani**, residing at 331, Swami Naraya Nagar, Godadara, Surat City, Gujarat, Pin 394210 is hereby called upon to show cause to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd floor, Customs House, Ahmedabad, Near All India Radio, Navrangpura, Ahmedabad-380009 as to why:

- (i) US Dollar 18,000/- equivalent to Indian Rs.14,85,900/- (Rupees fourteen lakh eighty-five thousand nine hundred only) attempted to be exported out of India in contrary to the provisions of Foreign Exchange Management (Export and Import of Currency) Regulations, 2000 and Rule 7 of the Baggage rules read with Customs Act, 1962 should not be confiscated under Section 113 (d) and (e) of the Customs Act, 1962 read with the FEMA Regulations and Rule 7 of the Baggage Rules;

- (ii) Penalty should not be imposed upon the passenger, under Section 114 (i) of the Customs Act, 1962.

18. The said passenger/ Noticee should state in his written reply to the notice as to whether he desires to be heard in person. If no reply to the notice is received from him within 30 days from the date of receipt of the notice or if they fail to appear for the personal hearing on the date and time intimated to him, the case is liable to be decided on the basis of evidences available on records and on merits, without any further reference to him. The above passenger/Noticee is further required to produce at the time of showing cause, all the evidences upon which he intends to rely in support of his defence.

19. The notice is issued without prejudice to any other action that may be taken against the said passenger / said noticee under the provisions of the Customs Act, 1962 and the Rules & Regulations made there under or any other law for the time being in force.

20. The documents relied upon in the Show Cause Notice are as listed at Annexure-A attached with Show Cause Notice.

21. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of available / further evidences prior to the adjudication of the case.


(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-16/SVPIA-B/O&A/HQ/2024-25
DIN: 20240571MN0000526883

Date :10.05.2024

BY SPEED POST:

To,
Shri Hirenkumar Jivandas Somani,
331, Swami Naraya Nagar,
Godadara, Surat City,
Gujarat, Pin 394210.

Copy to :

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

ANNEXURE – ‘A’

LIST OF DOCUMENTS/RECORDS RELIED UPON FOR THE PURPOSE OF SHOW CAUSE NOTICE ISSUED TO SHRI HIRENKUMAR JIVANDAS SOMANI, RESIDING AT 331, SWAMI NARAYA NAGAR, GODADARA, SURAT CITY, GUJARAT, PIN 394210.

Sr. No.	Name of the document	Remarks
1	Panchnama dated 21.12.2023	Copy enclosed
2	Statement dated 21.12.2023	Copy enclosed
3	Seizure Order dated 21.12.2023	Copy enclosed

**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL INTERNATIONAL
AIRPORT, TERMINAL-2, AHMEDABAD DATED 21.12.2023**

Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Dvijesh Rathod.	A-1, Shruddha Park Society, Akampur, Gandhinagar, 382042	22	RKX CSH
2	Shalu Singh	40, Camp Sadon Daxer Shambhugh AMD	22	CSH

We, the above named panchas on being called upon by Shri Sunil Kumar, Inspector, Customs, Air Intelligence Unit (AIU), Sardar Vallabhbhai Patel International (SVPI) Airport, Ahmedabad, present ourselves before the said officer at around 04:15 hours on dated 21.12.2023. Shri Sunil Kumar, Inspector shows us his identity card and introduces us to accompanying officers namely Shri Ramesh C, Shri Sumit Kumar and Smt. Rekha B. Nainwale, all Superintendents of Customs, Air Intelligence Unit (AIU), SVPI Airport, Ahmedabad and the accompanying officers also shows their Identity cards. The AIU Officers inform us that they have received a specific information from the CISF personnel present at the departure of security check of the International that one passenger namely Shri Hirenkumar Jivandas Somani holding Indian Passport bearing number B 6145027, who is about to travel to Sharjah by Air Arabia Flight No. G9 419 on 21.12.2023, are suspected to carry Foreign Currency and therefore the said passenger is required to be examined by the AIU Officers for further investigation. The AIU Officers further inform us that they need to search the said passenger and his baggages thoroughly. The AIU Officers request us to remain present as independent Panchas/witnesses during the course of proceedings. We the aforesaid panchas give our consent to remain present as independent witness during the said proceedings.

We the Panchas and the AIU officers reach at the Departure side of Terminal-2, SVPI Airport, Ahmedabad and intercept the said passenger along with his checked-in baggage. We the Panchas observe that Shri Hirenkumar Jivandas Somani is carrying black coloured shoulder bag, one big green coloured trolley bag. In presence of we the panchas, the AIU officers give their introduction to the said passenger showing their identity cards and inform him that they intend to carry out his personal search and search of his baggage. On being specifically asked, the passenger tells the AIU Officers, in presence of we the Panchas that he is having foreign currency i.e. U.S. dollars more than 5000 in numbers.

Before me

Sunil
21/12/2023

(Sunil Kumar)

Inspector of Customs

Customs, SVPI Airport, Ahmedabad

Panch No.1:

D.R. Rathod.
21/12/23

Panch No.2:

Shalu
21/12/23

dev 21/12/23

(Shri Hirenkumar Jivandas Somani)

PAX

Now, the AIU Officers inform we panchas that they are required to move to AIU Office located at the Arrival Hall of Terminal 2 of the SVPI Airport, Ahmedabad for the preparation of detailed inventory of the said foreign currency. Accordingly, we the panchas, the passenger and AIU officers move to AIU Office located at the Arrival Hall of Terminal 2 of the SVPI Airport, Ahmedabad.

Then, the said passenger is being asked whether he wishes to be searched before a Gazetted officer or Executive Magistrate for which he agrees for being searched by a Gazetted officer. Before conducting the search the AIU officers offer their personal search to him which he denies and says he has full faith in the AIU officers.

In presence of we the panchas, the AIU Officers ask Shri Hirenkumar Jivandas Somani, if he has anything to declare to Customs, in reply to which, he denies. Now, in presence of we panchas, the AIU Officers carry out the personal search of the passenger Shri Hirenkumar Jivandas Somani, however, nothing objectionable found. Then the AIU officers asked the passenger to remove all the metallic objects on his body and and put them in a tray placed over there. Then he is requested to pass through the DFMD Machine installed near AIU Office. The passenger passes through the DFMD machine but no beep sound is heard. Now, the AIU Officers thoroughly check the baggages of the said passenger. While checking his green colour trolley bag, foreign currency notes are found in form of U.S. Dollars. The AIU Officers ask the said passenger if he has any documents regarding the purchase/ownership of the said foreign currency to which the passenger Shri Hirenkumar Jivandas Somani fails to produce any such documents.

Now, the AIU Officers, in presence of we panchas and the passenger Shri Hirenkumar Jivandas Somani counts the said foreign currency notes recovered from him and prepare a detailed inventory of the same which is as under:

Details of Foreign Currency recovered from Shri Hirenkumar Jivandas Somani holding Indian Passport No B 6145027 while departing from India to Sharjah via Air Arabia Flight No. G9 419 on 21.12.2023.							
Sl. No.	Concealed in	Name of Foreign Currency	Denomination of Foreign Currency Notes	Total Number of Foreign Currency Notes	Amount of Foreign Currency	Exchange Rate of one unit of foreign currency equivalent to Indian Rupees as per Noti.No.90/2023-Cus (N.T.) dtd. 07.12.2023 (taken as per exported goods)	Value equivalent to Indian Currency (taken as per exported goods)
1.	Green colour trolley bag	U.S. Dollars	100	180	18000	82.55	14,85,900/-

Before me



21/12/2023

(Sunil Kumar)


Inspector of Customs

Customs, SVPI Airport, Ahmedabad

Panch No.1:


21/12/23

Panch No.2:


21/12/23

 21/12/23

(Shri Hirenkumar Jivandas Somani)

PAX

Now, the AIU officers take the photographs of above mentioned foreign currency:



The AIU Officers inform we Panchas as well as the passenger that the value of foreign currency in Indian rupees is taken as per Exchange rate Notification No. 90/2023-Cus (N.T.) dtd. 07.12.2023 (taken as per export goods) issued by CBIC.

The following documents are withdrawn from Shri Hirenkumar Jivandas Somani for further investigation:-

1. Copy of Passport no. B6145027 (Date of Issue : 09.11.2023)
2. Boarding pass of Air Arabia flight G9 419 dated 21.12.2023 having seat no. 11E.

Thereafter, the above said total Foreign currency recovered from Shri Hirenkumar Jivandas Somani is 18000/- U. S. Dollars, which is equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty five thousand nine hundred only), are placed under seizure by the AIU Officer under the reasonable belief that the said foreign currency was liable for confiscation under the Customs Act, 1962 and Foreign Exchange Management Act, 1999 read with Foreign Exchange Management (Export and Import of Currency) Regulations, 2015.

The AIU Officers further inform we Panchas that the recovered foreign currency from the above said passenger, attempted to be smuggled out from

Before me

Sunil
21/12/2023

(Sunil Kumar)

Inspector of Customs

Customs, SVPI Airport, Ahmedabad

Panch No.1:

DRButho
21/12/23

Panch No:2:

Shal

Shri Hirenkumar Jivandas Somani
21/12/23

(Shri Hirenkumar Jivandas Somani)


PAX

India, is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the recovered foreign currency attempted to be smuggled by Shri Hirenkumar Jivandas Somani is liable for confiscation as per the provisions of Section 113(d) of Customs Act, 1962; hence, it is being seized under Section 110 of the Customs Act, 1962.

The said foreign currencies recovered and seized from Shri Hirenkumar Jivandas Somani is now packed in a transparent plastic box and sealed with the lac seal in presence of we the panchas as well as in presence of Shri Hirenkumar Jivandas Somani after affixing a packing list in such a manner that the same cannot be removed without tampering the seal. We the panchas, and the passenger is satisfied with the sealing of the said Plastic Box containing the said Foreign Currency.

Nothing else is seized or taken over from the passenger – Shri Hirenkumar Jivandas Somani except what is mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers are hurt during the course of Panchnama. This Panchnama is recorded on the computer installed in the office of the Customs (AIU) located at Arrival Hall, Terminal-2, S.V.P.I. Airport, Ahmedabad to which we panchas have given our consent. We have read the Panchnama and found it to be true version of the proceedings. In token of our presence throughout the proceedings of the Panchnama, as well as in token of correctness of this Panchnama, we the panchas and the passenger Shri Hirenkumar Jivandas Somani put our dated signature on every page of the Panchnama. The Panchnama concluded in peaceful manner at 10:10 hours on 21.12.2023.

Before me

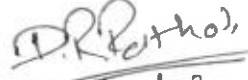

21/12/2023

(Sunil Kumar)


Inspector of Customs


Customs, SVPI Airport, Ahmedabad

Panch No.1:


21/12/23

Panch No:2:


21/12/23

 21/12/23

(Shri Hirenkumar Jivandas Somani)

PAX

Statement of Shri Hirenkumar Jivandas Somani holding Indian Passport bearing number B 6145027 aged 38 years (D.O.B. 22.06.1985) Mobile No - 9662530174(India), residing at 331, Swami Naraya Nagar, Godadara, Surat City , Pin 394210, Gujarat recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, at the AIU office, Terminal-2, SVPI Airport, Ahmedabad on 21.12.2023.


I, Shri Shri Hirenkumar Jivandas Somani aged 38 years, in response to summons by the Superintendent, Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you to give my true and voluntary statement today i.e. on 21.12.2023.


Before recording my this statement, I have been explained the provisions of Section 108 of the Customs Act 1962, according to which I have to give true and correct statement. In case my this statement is found to be untrue or misleading, action under the provisions of the Indian Penal Code can be initiated against me and my this statement can be used against me or against any other person in a Court of law or departmental proceedings. After having understood the said provisions, I give my true and voluntary statement which is as under:

My name, age and residential address given above are correct. I am staying at the said address for the last 25 years. On being asked, I state that my family consist of parents, wife, younger brother, sister and one daughter. I have studied upto 11th standard. I am working as an skilled labour at a diamond industry, M/s. Royal Impex, Varacha, Surat . My monthly income is 30,000/-. I can read and write English, Gujarati and Hindi languages.

At first, I have been shown Panchnama dated 21.12.2023 drawn at SVPI Airport, Ahmedabad at the time when I was detained with foreign currency i.e. US Dollar 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty five thousand nine hundred only) which was completely mine, found hiding with me without declaring/disclosing to Customs officers and I am completely agree to the facts narrated in the same.

On being asked, I state that the foreign currency i.e. US Dollars 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty five thousand nine hundred only) seized from me. I further state that the said currency is to be delivered to a person who is settled in


21/12/23
(Ramesh. C.)
Superintendent (AIU) Customs
SVPIA, Ahmedabad.

 21/12/23

Sharjah, to whom I do not have any personal relationship. Since I wish to go to Sharjah for site seeing and one of my friends in Surat suggested that, a person from Surat will bear to and fro tickets and accommodation expenses of Sharjah, if I carry some US Dollars for him. I met that person at Surat and he informed me that prior to my departure to Sharjah, he will give me foreign currency i.e. US Dollars 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty five thousand nine hundred only) at Varacha, Surat. As informed by him, on 20.12.2023 he met me at Varacha, Surat and handed over the dollars to me. I do not know the details of the said person. I do not know his address as well. I admit that my above said foreign currency has been seized by the Customs officers which I tried to illegally possess and tried to smuggle it out of India to Sharjah.

On being asked I state that I have one account in India with Bank of Baroda but I cannot recall my account number at this time. I state that this is the first time I was trying to smuggle the foreign currency out of India.


On being asked I accept that said foreign currency recovered under Panchnama proceedings dated 21.12.2023 totally worth US Dollars i.e. 18,000/- equivalent to Indian Rs. 14,85,900/- (Rupees fourteen lakh eighty five thousand nine hundred only) belongs to me and attempted to be smuggled by me out of India which is a clear violation of the provisions of Customs Act, 1962.

On being asked if I have anything further to state regarding the carrying of the foreign currency, I state that I don't have anything else to say. I have read this statement and also it was explained to me in the vernacular language and understood the same and found it correct. I have given my above statement voluntarily and willingly without any 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.

Before me

(Ramesh.C)

Superintendent (AIU), Customs
SVPI Airport, Ahmedabad

 21/12/23
(Shri Hirenkumar Jivandas Somani)
PAX



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
::AIR INTELLIGENCE UNIT ::
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT
AHMEDABAD 38 00 04
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-221/AIU/B/2023-24

Date: 21.12.2023

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place the below mentioned item of foreign currency equivalent to Indian rupees Rs. 14,85,900/- (Rupees fourteen lakh eighty five thousand nine hundred only) as per exchange rate on Notification No. 90/2023-Cus (N.T.) dated 07.12.2023 under seizure on 21.12.2023 under the reasonable belief that the said goods are liable for confiscation under Section 113 of the Customs Act, 1962 and in violation of FEMA Regulations, 2016 due to the reason that the said goods have been attempted to be smuggled by Shri Hirenkumar Jivandas Somani holding Indian Passport No B 6145027 for which Panchnama dated 21.12.2023 has been drawn at SVPI Airport, Ahmedabad.

Details of Foreign Currency recovered from Shri Hirenkumar Jivandas Somani holding Indian Passport No B 6145027 while departing from India to Sharjah via Air Arabia Flight No. G9 419 on 21.12.2023.							
Sl. No.	Concealed in	Name of Foreign Currency	Denomination of Foreign Currency Notes	Total Number of Foreign Currency Notes	Amount of Foreign Currency	Exchange Rate of one unit of foreign currency equivalent to Indian Rupees as per Noti.No.90/2023-Cus (N.T.) dtd. 07.12.2023 (taken as per exported goods)	Value equivalent to Indian Currency (taken as per exported goods)
1.	Green colour trolley bag	U.S. Dollars	100	180	18000	82.55	14,85,900/-

The Exchange rate of foreign currency has been calculated as per Exchange rate Notification No. 90/2023-Cus (N.T.) dtd. 07.12.2023 (taken as per exported goods) issued by CBIC.

Date : 21.12.2023

Place: SVPI Airport,Ahmedabad

Sunil
21/12/2023

(Sunil Kumar)
Inspector, Customs(AIU)
SVPI Airport Ahmedabad.