



## प्रधान आयुक्तकार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्कभवन,”पहलीमंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.  
दूरभाष : (079) 2754 4630      फैक्स : (079) 2754 2343      ई-मेल: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in)

### **SHOW CAUSE NOTICE** (Issued under Section 124 of the Customs Act, 1962)

**Mrs. Ruhi Karan Raghani**, (D.O.B: 19.01.1995) (hereinafter referred to as the said “passenger/ Noticee”), residential address as per passport is, Flat No. 101, 1st Floor, Radhey Krishna Apartment, Pawai Chowk, Ulhas Nagar, Maharashtra, holding Indian Passport No. Y7431724, arrived by Emirates Flight No. EK 540 from Dubai to Ahmedabad on 24.12.2023 (Seat No: 45C) 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 24.12.2023 (**RUD – 01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggage. The passenger was carrying a one black coloured trolley bag and blue color shoulder bag.

2. The AIU officers asked the passenger, if she had anything to declare to the Customs, in reply to which she denied. The lady AIU officer informed the passenger that she would be conducting her personal search and detailed examination of her baggage. The AIU officer scanned the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPII Airport, Ahmedabad but nothing objectionable was found.

The AIU officers offered their personal search to the passenger, but the passenger denied saying that she is having full trust on the AIU officers. Now, the AIU officer asked the passenger whether she wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gave her consent to be

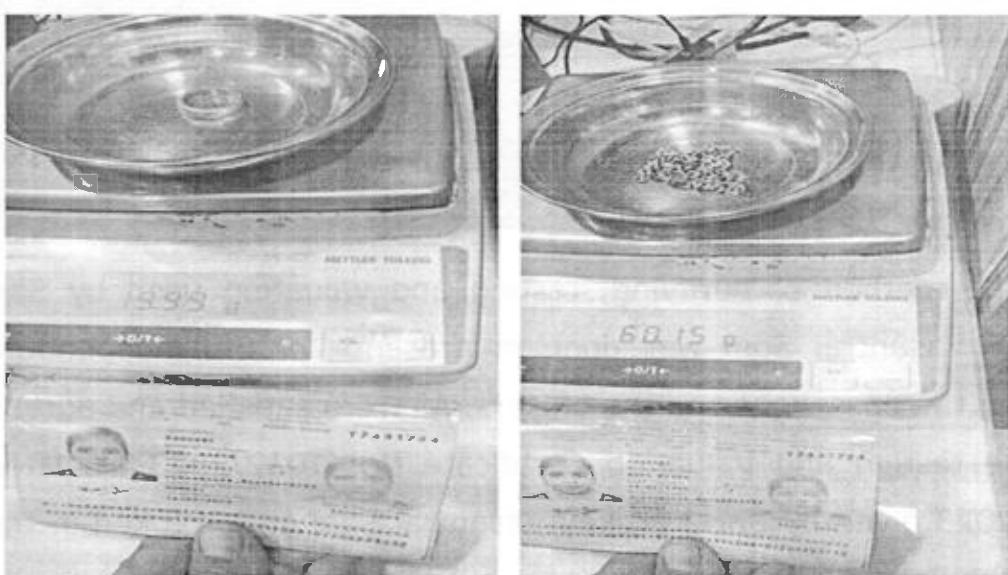
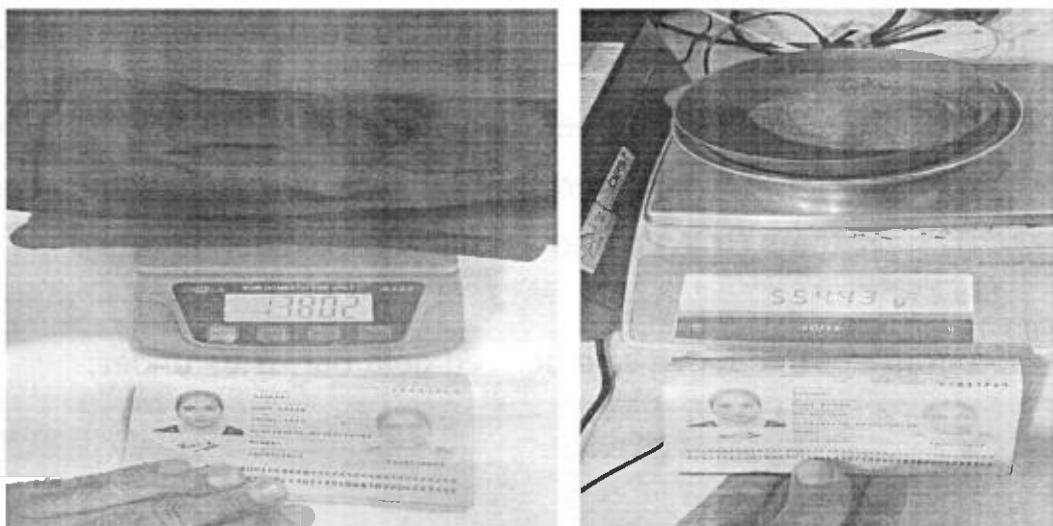
searched in front of the Superintendent of Customs. Now, the AIU officers asked the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from her body/ clothes. Further, the passenger readily removes all the metallic objects such as mobile, wallet, etc. and kept in a plastic tray and passed through the DFMD machine. A Beep sound was heard in DFMD machine indicating there was something objectionable/ dutiable on her body/ clothes. On being asked, the passenger told the officers that she has a gold ring and a gold chain on her body and handed over the same to the AIU officers.

Thereafter, the officers of AIU, the said passenger and the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. During frisking, the passenger Mrs. Ruhi Karan Raghani was examined thoroughly by the AIU officers. The AIU officers asked the said passenger to change all her clothes. During examination of her clothes, the officers found that blue coloured underwear and blue coloured vest worn by the passenger was unusually heavy. On further examination, it was found that the said underwear and vest had two layers stitched on the inner side. The officer in presence of the Panchas and the passenger cut opens the stitched layer wherein yellow semi solid paste was found spread. On being asked, the passenger Mrs. Ruhi Karan Raghani told the officer that the said yellow semi solid paste is semi solid paste of gold and chemical mix.

2.1 Thereafter, the Customs officer called the Government Approved Valuer and informs him that a gold chain, a gold ring and a yellow paste like material had been detected from a passenger from her underwear & vest and the passenger had informed that the said yellow paste is semi solid paste of gold and chemical mix and hence, he needs to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informed the Customs officer that the testing of the said material is only possible at his workshop as gold had to be extracted from such semi solid paste form by melting it and informed the address of his workshop. Thereafter, on 24.12.2023, the

Panchas along with the passenger and the AIU officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer. On reaching the above referred premises, the AIU officer introduces the Panchas as well as the passenger to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. Here, the Government approved valuer weighs the said underwear and vest recovered from Mrs. Ruhi Karan Raghani and informed that the gross weight of the same is 1380.200 grams, while the weight of gold chain is 60.15 grams and weight of gold ring is 19.99 grams.

Photographs of the same is as under :



2.2 Thereafter, he made the ash by way of burning the said underwear and vest of the passenger and then, he leads us to the furnace, inside his workshop, where he started the process of

converting the ash of the said semi solid paste into solid gold by putting it into the furnace and upon heating, it turns into liquid material. The said substance in liquid state was taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of a bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No. 1032/2023-24 dated 24.12.2023 confirms that it is pure gold and submitted the details which is as under:

S. No.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff value (Rs.)
1.	One Gold Bar	528.500	999.0/ 24 Kt.	34,29,965/-	29,18,599/-
2.	One Gold chain	60.150	999.0/ 24 Kt.	3,90,374/-	3,32,174/-
3.	One Gold ring	19.990	999.0/ 24 Kt.	1,29,735/-	1,10,393/-
<b>Total</b>		<b>608.640</b>		<b>39,50,074/-</b>	<b>33,61,166/-</b>

The value of the gold bar had been calculated as per the Notification No. 91/2023-Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 93/2023-Customs (N.T.) dated 21.12.2023 (exchange rate).

The photograph of the above said derived gold bar, is as under:



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: 1032/2023-24 dated 24.12.2023 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger – Mrs. Ruhi Karan Raghani were withdrawn under the Panchnama dated 24.12.2023:

- i) Copy of Passport No. Y7431724 issued at Mumbai on 14.07.2023 valid up to 27.03.2033.
- ii) Boarding pass of Emirates Flight EK 540, Seat No. 45C from Dubai to Ahmedabad arrived on 24.12.2023.

4. Accordingly, the recovered Gold items, totally weighing 608.640 grams, (as discussed above), from Mrs. Ruhi Karan Raghani was seized vide Panchnama dated 24.12.2023, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Mrs. Ruhi Karan Raghani was recorded on 24.12.2023, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein she inter alia stated that -

- (i) she is a housewife and lives with husband, son and mother-in-law at Flat No. 101, 1st Floor, Radhey Krishna Apartment, Pawai Chowk, Ulhas Nagar, Maharashtra.
- (ii) went to Dubai on 21.12.2023 and returned back on 24.12.2023 by Emirates Flight No. EK 540 from Dubai to Ahmedabad; that she borrowed the money from his friends living in Dubai and her saving to purchase the gold from there; that she had never indulged in any smuggling activity in the past and this was first time she had carried gold;
- (iii) Gold in Dubai is cheaper than India. So, she supposed to purchase gold from there and sell it in India at higher rates to earn good profit.
- (iv) she had been present during the entire course of the Panchnama dated 24.12.2023 and he confirmed the events narrated in the said Panchnama drawn on 24.12.2023 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) she was aware that smuggling of gold without payment of Customs duty is an offence; she was aware of the gold concealed in the form semi solid yellow paste, but she did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty. She confirmed the recovery of Gold totally weighing 608.640 grams having purity 999.0/24 KT valued at Rs.33,61,166/- (Tariff value) and Market value of Rs.39,50,074/-from him under the Panchnama dated 24.12.2023; she had opted for green channel to attempt to

smuggle the gold hidden in Underwear and vest as semi solid yellow paste without paying Customs duty.

6. The above said 1 gold bar, 1 gold chain & 1 gold ring ('**the said gold**' for short), having tariff value of Rs.33,61,166/- (Rupees Thirty Three Lakh Sixty One Thousand One Hundred Sixty Six Only only) and market value of Rs.39,50,074/- (Rupees Thirty Nine Lakh Fifty Thousand Seventy Four only), recovered from Mrs. Ruhi Karan Raghani, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of semi solid yellow paste in Underwear and vest, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the 1 gold bar, 1 gold chain & 1 gold ring, totally weighing 608.640 grams which was attempted to be smuggled by Mrs. Ruhi Karan Raghani, is liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said 1 gold bar, 1 gold chain & 1 gold ring, totally weighing 608.640 grams derived from semi solid yellow paste was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 24.12.2023 (**RUD - 04**).

7. **RELEVANT LEGAL PROVISIONS:**

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

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

(22) "goods" includes—

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

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:**

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

**Contravention and violation of law:**

8. It therefore appears that:

(a) The passenger Mrs. Ruhi Karan Raghani had dealt with and actively indulged herself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 608.640 Grams, purity 999.0/24kt, tariff value of Rs.33,61,166/- (Rupees Thirty Three Lakh Sixty One Thousand One Hundred Sixty Six only) and market value of Rs.39,50,074/- (Rupees Thirty Nine Lakh Fifty Thousand Seventy Four Only). The said gold was concealed in Underwear and vest as semi solid yellow paste by the passenger. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported one gold bar, one gold chain & one gold ring weighing 608.640 grams of purity 999.0/24 Kt. by Mrs. Ruhi Karan Raghani by way of concealment and without

declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Mrs. Ruhi Karan Raghani found concealed in Underwear and vest as semi solid yellow paste by the passenger, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) Mrs. Ruhi Karan Raghani by her above-described acts of omission and commission on her part has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the one gold bar, one gold chain & one gold ring total weighing 608.640 Grams, purity 999.0/24kt, tariff value of Rs.33,61,166/- (Rupees Thirty Three Lakh Sixty One Thousand One Hundred Sixty Six only) and market value of Rs.39,50,074/- (Rupees Thirty Nine Lakh Fifty Thousand Seventy Four only), concealed in Underwear and vest as semi solid yellow paste by the passenger without declaring it to the Customs, is not smuggled goods, is upon the passenger Mrs. Ruhi Karan Raghani.

9. Now, therefore, **Mrs. Ruhi Karan Raghani**, residing at Flat No. 101, 1st Floor, Radhey Krishna Apartment, Pawai Chowk, Ulhas

Nagar, Maharashtra, holding Indian Passport No. Y7431724, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar, One gold chain & One gold ring, totally weighing **608.640** Grams, having purity 999.0/24kt, and tariff value of **Rs.33,61,166/-** (Rupees Thirty Three Lakh Sixty One Thousand One Hundred Sixty Six only) and market value of **Rs.39,50,074/-** (Rupees Thirty Nine Lakh Fifty Thousand Seventy Four only), concealed in Underwear and vest as semi solid yellow paste by the passenger and placed under seizure under Panchnama proceedings dated 24.12.2023 and Seizure Memo Order dated 24.12.2023, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

11. Mrs. Ruhi Karan Raghani is further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

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

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

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

*Vishal Malani*  
13/5/24  
(Vishal Malani)  
Additional Commissioner  
Customs, Ahmedabad.

F. No. VIII/10-274/SVPIA-C/O&A/HQ/2023-24  
DIN: 20240571MN000000E790

Date :13.05.2024

BY SPEED POST:

To,

**Mrs. Ruhi Karan Raghani,**  
Flat No. 101, 1st Floor,  
Radhey Krishna Apartment,  
Pawai Chowk, Ulhas Nagar, Maharashtra.

Copy to:

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

#### Annexure 'A'

List of documents relied upon in the notice to show cause Notice issued to Mrs. Ruhi Karan Raghani, for attempting to smuggle Two Gold Bar and two anklets total weighing 608.640 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 24.12.2023 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 1032/2023-24 dated 24.12.2023 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 24.12.2023 of Mrs. Ruhi Karan Raghani	Copy enclosed
4.	Seizure memo Order dated 24.12.2023 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the 1 gold bar weighing, 1 gold chain & 1 gold ring total 608.640 grams along with its packing material.	Copy enclosed

**Panchanama dated 24.12.2023 drawn at the Arrival Hall of  
Terminal 2 of SVPI Airport, Ahmedabad**

<b>Sr. No.</b>	<b>Name &amp; Address of the Panchas</b>			<b>Age</b>	<b>Occupation</b>
1.	Dwijesh Rathod AMD2301070454	AEP	No.	22 Yrs	Service
2.	Sakshi Maliwal AMD2301070454	AEP	No.	23 Yrs	Service

On being called upon by a person, who introduces himself as Shri R M Sharma, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx.08.20 AM of 24.12.2023 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri R M Sharma introduces us to other officer namely Smt. Vidyutama Varma, Shri J P Agrwal & Shri Rajesh Kumar, both Superintendent of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of passenger profiling, the officer requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

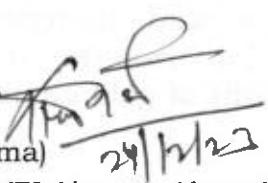
2. The AIU officers around 08.30 AM on 24.12.2023 in presence of we the panchas intercept one passenger along with his checked-in baggage when the said passenger tries to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the passenger identifies himself as Mrs. Ruhi Karan Raghani holding Indian Passport bearing No. Y7431724 & DOB: 19.01.1995. The AIU Officers inform we the panchas that the said passenger has arrived by Emirates Flight No. EK 540 from Dubai to Ahmedabad on 24.12.2023. The AIU officers inform us that the said passenger has opted for green channel but on suspicious movement of the passenger, thorough checking of him and examination of the baggage is required. We the aforesaid panchas give our consent to remain present as independent witnesses in the said proceedings.

3. The officers and we the panchas observe that the passenger Mrs. Ruhi Karan Raghani is carrying checked in baggage i.e. a black coloured trolley bag and blue color shoulder bag. The AIU officer asks him if he has anything to declare to the Customs, in reply to which he denies. The AIU officer informs the passenger that he along with his accompanied officers would be conducting his personal search and detailed examination of his baggages. The AIU officers scan the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad but nothing objectionable is found.

Before me,

(R M Sharma)

Ins (AIU SVPI Airport, Ahmedabad)



24/12/23

*DR Raghani*  
24/12/23

Pancha 1.



(Ruhi Karan Raghani)  
Passenger

*Raghani*  
24/12/23

Pancha 2

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 asks the passenger whether he wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives his consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. Further, the passenger readily removes all the metallic objects such as mobile, wallet, etc. and kept in a plastic tray and passed through the DFMD machine. Beep sound is heard in DFMD machine indicating there is something objectionable/dutiable on her body/clothes. On being asked, the passenger tells the officers that she has a gold ring and a gold chain on her body and handed over the same to the AIU officers in our presence.

Thereafter, the officers of AIU, the said passenger and we the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad alongwith the baggage of the passenger. During frisking, the passenger Ms. Ruhi Karan Raghani is examined thoroughly by the AIU officers. The AIU officers ask the said passenger to change all his clothes. During examination of his clothes, the officers in our presence find that blue coloured underwear and blue coloured vest worn by the passenger is unusually heavy. On further examination it is found that the said underwear and vest have two layers stitched on the inner side. The officer in presence of we the panchas and the passenger cut opens the stitched layer wherein yellow semi solid paste is found spread. On being asked, the passenger Ms. Ruhi Karan Raghani tells the officer that the said yellow semi solid paste is semi solid paste of gold and chemical mix.

4. Thereafter, the Customs officer calls the Government Approved Valuer and informs him that a gold chain, a gold ring and a yellow paste like material has been detected from a passenger from his underwear & vest and the passenger has informed that the said yellow paste is semi solid paste of gold and chemical mix and hence, he needs to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid paste form by melting it and also informs the address of his workshop and requests to come around 12.30AM.

5. Thereafter, at around 12.10AM on 24.12.2023, we the panchas along with the passenger and the AIU officer leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer. On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. Here, the Government approved valuer weighs the said underwear and vest recovered from Ms. Ruhi Karan Raghani and informs that the gross weight of the same is 1380.200 gms, while the weight of gold chain is 60.15 gms and weight of gold ring is 19.99 gms.

Before me,

(R M Sharma)

Ins (AIU SVPI Airport, Ahmedabad)

D.R.Petha  
24/12/23  
Pancha 1.

Pancha 2

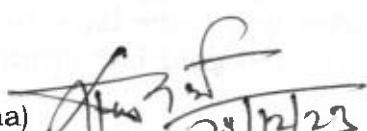
(Ruhi Karan Raghani)  
Passenger

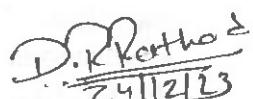
Photograph of the same is as under:



6. Thereafter, he makes the ash by way of burning the said underwear and vest of the passenger and then, he leads us to the furnace, inside his workshop, where he starts the process of converting the ash of the said semi solid paste into solid gold by putting it into the furnace and upon heating, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling

Before me,

(R M Sharma)   
Ins (AIU SVPI Airport, Ahmedabad)

  
D R Ratho  
24/12/23  
Pancha 1.

  
(Ruhi Karan Raghani)  
Passenger

  
Saigal  
24/12/23  
Pancha 2

for some time, it becomes yellow coloured solid metal in form of a bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No. 1032/2023-24 dated 24.12.2023 confirms that it is pure gold. After completion of the procedure, Government Approved Valuer informs that 1 Gold bar totally weighing 528.500Grams having purity 999.0/24kt is derived from 1380.200 grams of underwear and vest of the passenger wherein semi solid paste of gold and chemical mix is spread in the stitched layer. Also gold chain weighing 60.150 gms and gold ring weighing 19.990 gms having purity 999.0/24kt is recovered from the pax.

7. Further, he informs that the recovered gold bar from Ms. Ruhi Karan Raghaniis having net weight of 608.640 Grams purity 999.0/24kt, tariff value of Rs. 33,61,166/- and Market value of Rs. 39,50,074/-. The value of the gold bar has been calculated as per the Notification No.91/2023-Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 93/2023-Customs (N.T.) dated 21.12.2023 (exchange rate).

8. Then, the AIU officer takes the photograph of the above said derived gold bar, which is as under:



9. After the proceedings of the extraction of gold at the workshop, we panchas, Customs officer and the passenger come back to the Airport in a government vehicle alongwith the extracted gold bar around 03.00 PM on 24.12.2023.

Before me,

(R M Sharma)

Ins (AIU SVPI Airport, Ahmedabad)

*[Signature]*  
24/12/23

*P. R. Panchal*  
24/12/23  
Pancha 1.

*[Signature]*  
24/12/23  
Pancha 2

(Ruhi Karan Raghani)  
Passenger

10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Mrs. Ruhi Karan Raghani W/o Shri Karan Raghani, DOB: 19.01.1995 and address as per passport is Flat No. 101, 1<sup>st</sup> Floor, Radhey Krishna Apartment, Pawai Chowk, Ulhas Nagar, Maharashtra.

11. On being asked by the AIU officer, in presence of we the panchas, the above said passenger produce the identity proof documents which are as under:-

- i) Copy of Passport No. Y7431724 issued at Mumbai on 14.07.2023 valid up to 27.03.2033.
- ii) Boarding pass of Emirates Flight KK 540, Seat No. 45C from Dubai to Ahmedabad arrived on 24.12.2023.

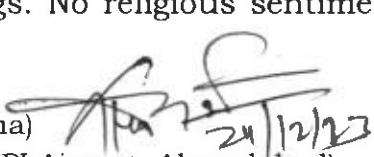
12. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same. Now, the AIU Officers informs we the panchas as well as the passenger Mrs. Ruhi Karan Raghani that the recovered Gold items weighing 608.640 Grams purity 999.0/24kt, tariff value of Rs. 33,61,166/- and Market value of Rs. 39,50,074/-. The said gold bar derived from the semi solid paste recovered from the blue colored underwear and blue coloured vest worn by the said passenger, is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold bar is being attempted to be smuggled by the passenger is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

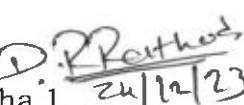
13. The officer, then, in presence of we the panchas and in the presence of the said passenger Ms. Ruhi Karan Raghani, places the said gold items of 999.0/24kt purity weighing 608.640 grams belonging to Ms. Ruhi Karan Raghani in one transparent plastic box and the same are sealed with the Customs lac 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 and as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing gold bar is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5527 dated 24.12.2023.

14. 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 the panchas, AIU Customs Officer and the passenger.

15. Nothing else is seized or taken over from the passenger Ms. Ruhi Karan Raghani, 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 is hurt during the

Before me,

(R M Sharma)   
Ins (AIU SVPI Airport, Ahmedabad)

D. P. Rathod  
Pancha 1.   
24/12/23

  
Pancha 2

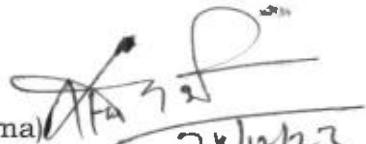
(Ruhi Karan Raghani)  
Passenger

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 panchnamais 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 truth and correctness. The Panchnama concluded in a peaceful manner at approx. 04.00 PM on 24.12.2023.

Before me,

(R M Sharma)

Ins (AIU SVPI Airport, Ahmedabad)



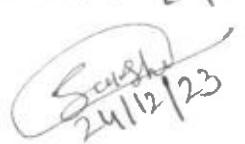
24/12/23

Pancha 1.



Dr R K Rathor  
24/12/23

Pancha 2



Ruhi Karan Raghani  
24/12/23

(Ruhi Karan Raghani)  
Passenger

## **ANNEXURE 'A'**

Dated: 24/12/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Pest of Gold and Substance Concealed inside the Layer of fabric of the Inner Vest and Under Garment.

To,

This is to certify that the Passenger **Ruhi Karan Raghani** having Passport No. Y7431724, residing at Flat No.101, 1<sup>st</sup> Floor, Radhe Krishna Apprtment, Pawai Chowk, Ulhasnagar, 03, Thane, Maharashtra, India, travelling by Emirates, Flight No: EK 540 Arrived on: 24/12/2023 from Dubai to Ahmedabad. AIU Customs Officials found some paste material concealed inside the Layer of fabric of the Inner Vest and Under Garment of having Gross Weight are 1380.200 Grams.

On the Basis of above Verification of Semi Solid Substance, I recommended for testing of the said Substance & extraction of Gold therefrom.

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 24/12/2023. The Process of extraction of gold is carried out in presence of AIU Officers, Pax & Panchas at KV Jewels, C.G.Road, Ahmedabad on today i.e 24/12/2023.



Re: *Leucosoma*, *Variegata*  
24/12/23

(SONI KARTIKEY VASANTRAI)

P. - D.R. Ruth  
24/12/23

Ruth

P2 Scansho  
24/12/23

## ANNEXURE 'B'

**VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE & ONE GOLD CHAIN & ONE GOLD RING RECOVERED FROM RUHI KARAN RAGHANI AT SVPI AIRPORT, AHMEDABAD ON 24/12/2023**

Certificate No: 1032 / 2023-24

Dated: 24/12/2023.

This is to certify that I have checked and examined 1 (One Piece) of Gold Bar weighing **528.500** Grams derived from Gold Paste with Ashes of Cloth having Gross Weight **554.430** Grams which is obtained after burning the Gold in Semi Solid paste material concealed inside cloth of having Gross Weight **1380.200** Gram & One Gold Chain Weighing **60.150** Grams & One Gold Ring weighing is **19.990** Grams. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 91/2023- Customs (N.T.) dated 15.12.2023 (gold) and Notification No. 93/2023- Customs (N.T.) dated 21.12.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64900** 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 @ **55224.20** 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	<b>Gold Bar</b>	1	<b>528.500</b>	<b>999.0 24Kt</b>	<b>3429965</b>	<b>2918599</b>
2	<b>Gold Chain</b>	1	<b>60.150</b>	<b>999.0 24Kt</b>	<b>390374</b>	<b>332174</b>
3	<b>Gold Ring</b>	1	<b>19.990</b>	<b>999.0 24Kt</b>	<b>129735</b>	<b>110393</b>
<b>Total</b>		<b>3</b>	<b>608.640</b>		<b>3950074</b>	<b>3361166</b>

Place: Ahmedabad

Date: 24/12/2023



*Kartikey, V. Soni* 24/12/23  
**(SONI KARTIKEY VASANTRAI)**

*P1 - D.R.Rathod*  
24/12/23

*P2 - Suresh*  
24/12/23

Qr: Certificate-No.1032-2023-24 Dated:24.12.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Ruhi Karan Raghani

*Ruh*



+91-98795-88309  
+91-98795-88823



[www.kvjewels.in](http://www.kvjewels.in)



[info@kjewels.in](mailto:info@kjewels.in)



301, Golden Signature, Bh.Ratnam Complex,  
C.G.Road Ahmedabad-380006

Statement of Mrs. Ruhi Karan Raghani W/o Shri Karan Raghani, DOB: 19.01.1995, residing at Flat No. 101, 1<sup>st</sup> Floor, Radhey Krishna Apartment, Pawai Chowk, Ulhas Nagar, Maharashtra, recorded under Section 108 of the Customs Act, 1962 on 24.12.2023.

I, Mrs. Ruhi Karan Raghani W/o Shri Karan Raghani, DOB: 19.01.1995, residing at Flat No. 101, 1<sup>st</sup> Floor, Radhey Krishna Apartment, Pawai Chowk, Ulhas Nagar, Maharashtra, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 24.12.2023 in response to the summons dated 24.12.2023 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

Ans- My name, age and address stated above are true and correct. I am a housewife. I have passed 12<sup>th</sup> class and can read, write and understand Hindi and English language very well.

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

Ans- I live with my husband, son and mother-in-law at my residence.

Q.3 What is your monthly income?

Ans- My monthly income is Nil.

Before me

  
24/12/23

(J P Agrwal)  
Superintendent (AIU)  
Customs, Ahmedabad



(Ruhi Karan Raghani)  
Pax

Q.4 Please explain regarding your overseas travel?

Ans- I travelled to Dubai on 21.12.2023 and I came back on 24.12.2023 by Emirates Flight EK 540 from Dubai to Ahmedabad. I arranged my air tickets from my savings. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold.

Q.5 Please peruse Panchnama dated 24.12.2023 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dated 24.12.2023 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. In token, I put my signature on last page of the panchnama.

Q.6 Who has purchased the Gold concealed in the underwear and vest worn by you wherein Gold paste was concealed in the stitched layers of the said underwear & vest, which was recovered during the Panchnama proceeding on 24.12.2023 at SVPI Airport, Ahmedabad?

Ans - When I was in Dubai, my friend Amit suggested me to buy gold from Dubai and sell it in India. As the gold price is cheaper in Dubai so he suggested me to sell the same in India at higher rates to earn good profit. It is my relative marriage in next month, so I am in need of money. He also suggested me to convert the gold into semi solid paste with chemical mix to prevent Customs checking. He gave me an underwear and vest wherein gold paste was spread in the inner stitched layers. Besides my savings, I borrowed some money from my friend residing at Dubai to purchase the said gold.

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

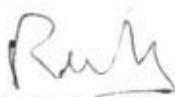
Ans- I state that I have never indulged in any smuggling activity in the past. This is first time I have brought Gold.

Q.8:- Please narrate the events on 24.12.2023 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad on 24.12.2023, I was intercepted by the Customs Officers when I tried to exit through the green channel with my check-in baggage and hand baggage. During the examination of my clothes/body by the Customs Officers in

Before me

  
24/12/23  
(J P Agrwal)  
Superintendent (AIU)

  
(Ruhi Karan Raghani)  
Pax

the presence of two independent panchas, the officers found that the blue coloured underwear and vest worn by me was unusually heavy. On further examination it was found that the said underwear and vest had two layers stitched on the inner side. The officer then cut open the stitched layer wherein yellow semi solid paste like material was found spread of the said underwear and vest worn by me. Thereafter, I admitted that the yellow paste like material is gold in paste form. The gold bar derived from the said gold paste and gold chain and gold ring has net weight of 608.640 Grams purity 999.0/24kt, tariff value of Rs. 33,61,166/- and Market value of Rs. 39,50,074/-, was recovered from me, which was hidden by me in the form of Gold paste covered/concealed in the stitched layer made in my underwear and vest. The said gold bar was seized by the officers under Panchnama dated 24.12.2023 under the provision of Customs Act, 1962. I state that I was present during the entire course of the Panchnama and I confirm the events narrated in the said panchnama drawn on 24.12.2023 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the last page of the said Panchnama.

Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the concealed gold in the form of paste found spread in underwear and vest, but I did not make any declarations in this regard to evade the Customs duty. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Gujarati and Hindi and after understanding the same, in token of the above statement being true and correct, I put my signature on all pages of this statement. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me

  
 24/12/23  
 (J P Agrwal)  
 Superintendent (AIU)  
 Customs, Ahmedabad

  
 (Ruhi Karan Raghani)  
 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/10-228/AIU/C/2023-24

Date: 24.12.2023

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

In exercise of the power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one piece of Gold Bar (528.500 gms), one gold ring (19.99 gms) and one gold chain (60.15 gms) totally weighing 608.640 Grams purity 999.0/24kt, tariff value of Rs. 33,61,166/- and Market value of Rs. 39,50,074/-, as on 24.12.2023 smuggled by Mrs. Ruhi Karan Raghani having Passport No. Y7431724 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 the passenger in the semi-solid paste form consisting of gold and chemical mix spread between the stitched layer of blue underwear and blue vest worn by the passenger. Above gold items was recovered during the course of Panchnama proceedings dated 24.12.2023 drawn at Terminal-2, SVPI Airport, Ahmedabad.

2. The gold which was recovered from the pax is being seized and details are as under:

Sl. No.	Details of Items	PCS	Net Weight in grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	528.500	999.0 24Kt.	3429965/-	2918599/-
2	Gold chain	1	60.150	999.0 24Kt.	390374/-	332174/-
3	Gold ring	1	19.990	999.0 24Kt.	129735/-	110393/-
	Total	3	608.640		3950074/-	3361166/-

Date : 24.12.2023

Place: SVPI Airport, Ahmedabad

*[Signature]* 24/12/23  
(J P Agrawal)  
Supdt Customs (AIU),  
SVPI Air Port, A'bad