

प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद -

380009

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
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SHOW CAUSE NOTICE

(Under Section 124 of the Customs Act, 1962)

Whereas, an intelligence was gathered by Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (herein after referred as ‘DRI’) that persons belonging to few Angadia firms coming from Mumbai on board Saurashtra Mail train (No. 22945) may carry smuggled gold and other contraband/high valued goods through Ahmedabad Kalupur Railway Station. Further, these persons would board the cars/vehicles in the “Pick-up’ area outside the railway station.

2. Whereas, acting on the said intelligence, the officers from DRI, Ahmedabad intercepted 15 passengers who were approaching the above said vehicles at around 04:50 hrs on 07.06.2023. The said passengers were carrying different bags and they informed that they were working for different Angadiya firms. Thereafter, taking into consideration the quantum of baggage and due to reasons of safety, the officers with the consent of the passengers took them to the DRI, Ahmedabad Zonal Unit office situated at Unit No. 15, Magnet Corporate Park, Near Sola Flyover, Behind Intas Corporate Building, Thaltej, Ahmedabad, for the examination of the baggage. The proceedings were recorded in the presence of the independent panchas under Panchnama dated 07.06.2023 **(RUD-1)**.

3. Accordingly, the examination of the baggage of the passengers was done in separate rooms of the DRI, Ahmedabad office under respective Panchnamas dated 07.06.2023 **(RUD-2)**. During examination of the bags of one passenger, who identified himself as Shri Jayantibhai Shambhubhai Patel, the officers found that his bags contained various parcels. Shri Jayantibhai Shambhubhai Patel informed during the Panchnama proceedings that the goods were meant to be delivered to M/s Patel Rajeshkumar Naranbhai & Company. The officers opened each and

every parcel contained in the bags and prepared inventory of all the goods found during the examination of their baggage.

4. Whereas, on completion of the examination of the goods, the officers found that certain parcels contained gold which appeared to be of foreign origin. Further, the passenger could not produce any documents showing legitimate import of the said goods and these goods appears to be of the nature of smuggled goods. The details of said gold, as identified vide the markings on the gold and labels of the parcels are as follows :-

TABLE -A

Parcel No.	Sender name	To be delivered	Wt. written on Parcel	Value Written on Parcel	Item Found	Remarks
1	Aarambh Jewellers, Mandvi, Vadodara	Alok Samanta	-	-	Gold Bar (BGC), Marking 999.0	Piece of paper written as 30.800
2	Paras Gold, Baroda	Shri Dhruvbhai Soni, Ahmedabad	-	-	Gold Bars, Marking 999.0	15 Pieces, weight 127.150
12	Siddhi Jewels	Bhairav Gold, Mumbai	250	-	Gold Bar, Marking 999.0	Delivery No.93 dated 06/06/2023
13	Kamleshbhai, Surat	Chandreshbhai, Ahmedabad	500	-	Gold Bars, JBR, Marking 999.9	
14	Shyam Jeweller, Surat	Gujarat Bullian Ahmedabad	372	-	Gold Bars	
15	Vidhi Gold, Surat	GBR	100	-	Gold Bars	
21	Motiwala Art, Surat, 9825151066	Rushabh Jewellers, Ahmedabad, 9426469431	-	-	Gold Bar, Switzerland, 100 gm	Approx 65 grams
23	Swapnil Jewellers, Surat 8200886325, 8469262870	Gujarat Bullian Ahmedabad, 9328214141	-	615000	Gold Bar, Switzerland, 100 gm	100 grams
28	Shyam Jewellers, Surat, Contact No.2427766	Gujarat Bullian, Ahmedabad	100	-	Gold Bar, Marking 999.0, 100 gm,	Paper bearing dated 06/06/2023, 100 grams
29	Hiren C Soni, Surat, 9825107064	Krunal Jewellers, Ahmedabad	-	50000	Gold Bars (02), DMD, 100 gm, Marking 999 fine gold	Approx 149 grams
48	Abhinandan, Surat	Gujarat Bullian Ahmedabad	-	-	Gold Bar (3 pcs) & Cash Rs. 780/-	No Documents
53	Aarna, Surat	Ila Creation, Ahmedabad	-	320000	Gold Bar, SGBR, 50 grams, 999.0	Approx wt-50 grams
54	Kiranbhai, Surat	Amitbhai Shah, Ahmedabad	-	182000	Gold pieces (04)	Approx wt-29.550
58	Yasinbhai, Surat	Kazi Hasmatulla, Ahmedabad	-	-	Gold pieces (04), BRB, Marking 999.9,	Approx wt-100 grams

71	Motigold, Mumbai, No.23453112	Kurbanbhai, Ahmedabad	-	658000	Gold Bar (01) 100 gm Marking 999.0, Gold Chain, Gold pieces (03) 0.5 gm approx	No documents
83	Chintanbhai, Mumbai, 9004373580	V N Jewellers, Ahmedabad, 9601515245	-	-	Gold Bar (04 pieces)	Approx wt-200 grams

* The Indian origin gold was also detained due to the non-availability of any accompanying document viz. invoice etc with the passengers.

5. On the reasonable belief that these goods as per **TABLE -A**, are liable for confiscation under the provisions of the Customs Act, 1962, the officers placed the said goods under detention for further investigation.

6. STATEMENT OF SHRI SUCHIT PATEL, PARTNER OF M/s. PATEL RAJESHKUMAR NARANBHAI & COMPANY RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 20.06.2023-

6.1. Shri Suchit Patel, Partner of M/s. Patel Rajeshkumar Naranbhai & Company voluntarily presented himself on 20.06.2023 before the Senior Intelligence Officer, DRI, Ahmedabad Zonal Unit to tender his statement. His statement was thus recorded on 20.06.2023 (**RUD-3**), wherein he stated that he is engaged in the business in the field of Aangadiya (Courier) and that they receive goods in the form of parcels at one location and deliver the same to the location as specified by the sender of the parcel. He stated that they pay GST@18% as per the CGST rules and regulations. Their firm, M/s Patel Rajeshkumar Naranbhai & Company – Aangadia's branch at Ahmedabad deals with outbound and inbound courier/forwarding services in respect of precious and valuable goods, documents, Gems and Jewellery. On being asked about the procedure of booking and dispatch of parcels, he stated that their company's pick up vehicles generally go to the customers' office to collect the goods in majority of cases. Further, in dealing of precious parcels, while collecting goods, the parcels are sealed by the sender of the parcel and they do not know the exact description of goods. They believe in the description of goods as mentioned on the parcel by the sender and collect freight on the basis of value declared by the sender of the parcel. On being asked about the documents of KYC collected from the sender and recipient he stated that in most of cases, they pick up the parcels from the office or business premises of the customer and also deliver the parcel at the address and details provided by the sender. He further stated that the details like name and contact number are provided by the sender of the parcel and almost in all cases same is mentioned on the parcel. On being asked, he further stated that they insisted to take copy of invoice or delivery challan from

the senders of the parcel to which majority of the customers informs them that the same is attached inside the parcel or sometimes outside the parcel. Regarding verification of value of cargo while collection of goods, he stated that they receive goods on said to contain basis and act on the basis of invoice or the description provided by the customers. On being asked about procedure of delivery of the parcels, he stated that the parcels are delivered by them to the customers at their premises and sometimes in case of urgency, the customer collects the parcel from their branch. On being further asked about the type of goods they can transport in the parcels, he stated that any legitimate goods with proper invoice can be transported but they mainly accept parcels related to precious and valuable goods, documents, Gems and Jewellery. He was shown the Panchnama dated 07.06.2023(RUD-2), wherein the examination of parcels carried by their employee was detained. On perusal, he submitted following documents in respect of the gold detained vide Panchnama dated 07.06.2023.

S. No.	Item Description	Details of Sender	Documents submitted
1	Gold Bar (BGC), Marking 999.0	Aarambh Jewellers, Mandvi, Vadodara, 9106284212	Copy of invoice from M/s Aarambh Jeweller to Shri Samnta Alok Nepal.
2.	Gold Bars, Marking 999.0	Paras Gold, Baroda, 9722213078	Copy of invoice issued by M/s. VR Jewels to M/s Paras Gold
3.	Gold Bar, Marking 999.0	Siddhi Jewels,	Copy of invoice issued by M/s. Sidhi Jewels to M/s Bhairav Gold.
4.	Gold Bars, JBR, Marking 999.9	Kamleshbhai, Surat, 9426825206	Delivery Challan from M/s Jay Ambe Bullion to M/s Gujarat Bullion refinery
5.	Gold Bars	Shyam Jeweller, Surat, 02612427766	Delivery Challan from M/s Shyam Jewellers along with Purchase bill.
6.	Gold Bars	Vidhi Gold, Surat, 0261 2608766	Copy of invoice from M/s S.P.Shah Jewels to M/s Vidhi Gold along with letter from M/s Vidhi Gold.
7.	Gold Bar, Switzerland, 100 gm	Motiwala Art, Surat, 9825151066	Copy of invoice issued by M/s Motiwala art Jewellers to M/s Rishabh Jewels
8.	Gold Bar, Switzerland, 100 gm	Swapnil Jewellers, Surat 8200886325, 8469262870	Copy of invoice issued by M/s N R Jewellers to M/s Swapnil Jewellers along with receipt.
9.	Gold Bar, Marking 999.0, 100 gm,	Shyam Jewellers, Surat, Contact No.2427766	Copy of invoice issued by M/s Manibhadra Bullion to M/s Shyam Jewllers.
10.	Gold Bars (02), DMD, 100 gm,	Hiren C Soni, Surat, 9825107064	Copy of invoice issued by M/s Krunal Jewellers to M/s Chetna Jewellers along with

	Marking 999 fine gold		invoice from M/s Shree Mahavir Jewellers to M/s Chetna Jewellers.
11.	Gold Bar (3 pcs) & Cash Rs. 780/-	Abhinandan, Surat, 9427545775	Copy of invoice issued by M/s Abhinandan Bullion to M/s Gujarat Bullion Refinery along with Delivery challan.
12	Gold Bar, SGBR, 50 grams, 999.0	Aarna, Vaishnavdevi life style, Surat	Copy of invoice issued by M/s Aarna Gold to M/s ILA Creation Pvt Ltd.
13	Gold pieces (04)	Kiranbhai, Surat, 9879674628	Copy of invoice issued by M/s Amog Gold to M/s Arihant Ornament.
14	Gold pieces (04), BRB, Marking 999.9,	Yasinbhai, Surat, 9879992487	Delivery Challan issued by M/s Bishandayal Jewellers to Shri Yasin Mondal.
15	Gold Bar (01) 100 gm Marking 999.0, Gold Chain, Gold pieces (03) 0.5 gm approx	Motigold, Mumbai, No.23453112	Copy of invoice issued by M/s Moti Gold to Korbanali Arsedali Shaikh along with invoice from M/s Augmont Enterprises Pvt Ltd to M/s Moti Gold.
16	Gold Bar (04 pieces)	Chintanbhai, Mumbai, 9004373580	Issue Voucher issued by M/s J V Bangles Pvt Ltd to M/s V N Jewellers.

6.2. On being asked as to what kind of goods can be transported by them, he stated that any legitimate goods with proper invoice can be transported but mainly they accept parcels related to precious and valuable goods, documents, Gems and Jewellery. He admitted that they cannot accept parcels related to foreign currency and foreign origin gold in bars or any other form, but sometimes the customer mis-declare the correct description and nature of the goods in the parcel.

VALUATION AND SEIZURE OF DETAINED GOODS-

7. Shri Kartikey Vasantrai Soni, Gold Assayer, examined the detained gold in presence of independent panchas and Shri Suchit Patel under panchnama dated 07.08.2023 **(RUD-4)** drawn at DRI office situated at Unit No. 15, Magnet Corporate Park, Near Sola Flyover, Behind Intas Corporate Building, Thaltej, Ahmedabad. Shri Kartikey Vasantrai Soni, Gold Assayer certified the purity of Gold, weight, rate of gold vide his valuation report dated 28.08.2023 **(RUD-5)**. As per the valuation report, the details of the detained gold are as follows:-

S. No.	Sender name	To be delivered	Weight	Purity	Marking	Indian/ Imported Marking	Rate Per Gram	Value
1	Motiwala Art, Surat	Rushabh Jewels, Ahmedabad	65.900	999.0	Argor Swisse	Imported	6050	398695
2	Swapnil Jewellers, Surat	Gujarat Bullion Ahmedabad	100.000	999.0	Argor Swisse	Imported	6050	605000
3	Paras Gold, Baroda	Shri Dhruvbhai	49.900	999.0		Imported	6050	301895

		Soni, Ahmedabad						
4	Paras Gold, Baroda	Shri Dhruvbhai Soni, Ahmedabad	77.250	999.0		Indian	6050	467362.5
5	Abhinandan, Surat	Gujarat Bullion Ahmedabad	61.010	999.0	MMTC PAMP	Imported	6050	369110.5
6	Siddhi Jewels	Bhairav Gold, Mumbai	105.500	999.0	MMTC PAMP	Imported	6050	638275
7	Siddhi Jewels	Bhairav Gold, Mumbai	143.880	999.0	Aofy/M G	Indian	6050	870474
8	Aarambh Jewellers, Mandvi, Vadodara	Alok Samanta	30.800	999.0	BGC999	Indian	6050	186340
9	Kamleshbhai , Surat	Chandreshbhai, Ahmedabad	200.000	999.0	JBR	Indian	6050	1210000
10			200.000	999.0	JSBR	Indian	6050	1210000
11			100.000	999.0	GTB	Indian	6050	605000
12	Shyam Jeweller, Surat	Gujarat Bullion ahmedabad	100.000	999.0	Augmont	Indian	6050	605000
13	Shyam Jeweller, Surat	Gujarat Bullion ahmedabad	100.000	999.0	SR	Indian	6050	605000
14			100.000	999.0	GTB	Indian	6050	605000
15			72.000	999.0	MG	Indian	6050	435600
16	Vidhi Gold, Surat	GBR	100.000	999.0	DK	Indian	6050	605000
17	Shyam Jewellers, Surat, Contact No.2427766	Gujarat Bullion, Ahmedabad	100.000	999.0	S	Indian	6050	605000
18	Hiren C Soni, Surat, 9825107064	Krunal Jewellers, Ahmedabad	149.300	999.0	DMD/Ja y Renuka Refinery	Indian	6050	903265
19	Aarna, Surat	Ila Creation, Ahmedabad	50.000	999.0	SGBR	Indian	6050	302500
20	Kiranbhai, Surat	Amitbhai Shah, Ahmedabad	29.550	999.0		Indian	6050	178777.5
21	Yasinbhai, Surat	Kazi Hasmatulla, Ahmedabad	100.000	999.0	GTB + BRB	Indian	6050	605000
22	Chintanbhai, Mumbai, 9004373580	V N Jewellers, Ahmedabad, 9601515245	200.000	999.0	No Marking	Indian	6050	1210000
23	Motigold, Mumbai, No.23453112	Kurbanbhai, Ahmedabad	100.000	999.0	Augmont	Indian	6050	605000
24			0.500	999.0		Indian	6050	3025
25			8.500	650.0	Jeweller y	Indian	3950	33575

8. From the valuation report, it is determined that the detained gold as mentioned at Sr. No. 1,2,3,5 & 6 in the table above are of foreign origin. Further, the sender or the intended recipient of the gold could not produce the relevant documents pertaining to the import of the said gold. In view of the same, the detained goods, detailed as follows, were placed under seizure under the provisions of Section 110 of Customs Act, 1962, under the reasonable belief that the same were liable to confiscation under the provisions of Customs Act, 1962.

(i) One cut piece of gold bar of foreign origin, weighing 65.90 grams in total, valued at Rs. 3,98,695/- (Three Lakhs Ninty Eight Thousand Six Hundread & Ninty Five Only) pertaining to M/s. Motiwala Art Jewellers placed under seizure vide Seizure Memo (DIN- 202310DDZ10000000E34) dated 25.10.2023. **(RUD-6)**

(ii) One gold bar of foreign origin, weighing 100 grams in total, valued at Rs. 6,05,000/- (Six Lakhs Five Thousand Only) pertaining to M/s. Swapnil Jewellers placed under seizure vide Seizure Memo (DIN-202310DDZ1000061616C) dated 25.10.2023. **(RUD-7)**

(iii) Gold pieces of foreign origin, weighing 49.90 grams in total, valued at Rs. 3,01,895/- (Three Lakhs One Thousand Eight Hundred Ninty Five Only) pertaining to M/s. Paras Gold placed under seizure vide Seizure Memo (DIN-202310DDZ10000945529) dated 25.10.2023. **(RUD-8)**

(iv) Cut pieces of gold bar of foreign origin, weighing 61.01 grams in total, valued at Rs. 3,69,110/- (Three Lakhs Sixty-Nine Thousand One Hundred Ten Only) pertaining to M/s. Abhinandan Bullion placed under seizure vide Seizure Memo (DIN-202310DDZ10000666CD3) dated 25.10.2023. **(RUD-9)**

(v) Cut pieces of gold bar of foreign origin, weighing 105.50 grams in total, valued at Rs. 6,38,375/- (Six Lakhs Thirty-Eight Thousand Three Hundred Seventy-Five Only) pertaining to M/s. Siddhi Jewels placed under seizure vide Seizure Memo (DIN-202310DDZ10000999CAD) dated 25.10.2023. **(RUD-10)**

RELEASE OF THE INDIAN ORIGIN GOLD

9. M/s. Patel Rajeshkumar Naranbhai & Company submitted certain documents as detailed at para 6.1 above pertaining to their Indian origin gold detained under the Panchnama dated 07.06.2023. Accordingly, the representative of the said Aangadiya firm was called to the DRI office and the gold as mentioned in the table in the para 6.1 above, except the seized gold at Sr. Nos. 1,2,3,5 & 6 in the same table, was released to the Aangadiya firm. The proceedings thereof were recorded under Panchnama dated 07.12.2023 **(RUD-11)** in the presence of the independent panchas. Thus, the seized gold, as detailed below, was again sealed back and retained.

Sl. No	Item Description	Details of Sender	Details of intendent recipient
1.	One cut piece of gold bar of foreign origin, weighing 65.90 grams	M/s. Motiwala Art Jewellers, Surat	M/s. Rushabh Jewels, Ahmedabad
2.	One gold bar of foreign origin, weighing 100 grams	M/s. Swapnil Jewellers, Surat	M/s. Gujarat Bullion, Ahmedabad
3.	Gold pieces of foreign origin, weighing 49.90 grams	M/s. Paras Gold, Vadodara	Shri Dhruvbhai Soni, Ahmedabad
4.	Cut pieces of gold bar of foreign origin, weighing 61.01 grams	M/s. Abhinandan Bullion, Surat	M/s. Gujarat Bullion, Ahmedabad
5.	Cut pieces of gold bar of foreign origin, weighing 105.50 grams	M/s. Siddhi Jewels, Surat	M/s. Bhairav Gold, Mumbai

INVESTIGATION W.R.T. 65.90 GRAMS OF FOREIGN ORIGIN GOLD

10. STATEMENT OF SHRI ALTAF SHAFI MOTIWALA, PROPRIETOR OF M/s. MOTIWALA ART JEWELLERS, SURAT RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 05.02.2024-

10.1 Summons dated 29.01.2024 under Section 108 of Customs Act, 1962 was issued to M/s. Motiwala Art Jewellers and accordingly, statement of Shri Altaf Shafi Motiwala, Proprietor of M/s. Motiwala Art Jewellers was recorded on 29.01.2024 (**RUD-12**). On being asked about their work, he stated that they purchase readymade jewellery from traders based in Mumbai, Ahmedabad, Surat and Rajkot and sell them in retail to various customers. On being asked, he stated that on rare occasions, they also purchase gold or silver bars and get the jewellery made from outside workshops or artisans. On being asked about his work profile in his firm, he stated that he is handling all the day to day work, work related to sale and purchase of gold & silver Jewellery, accounts etc.

10.2 He was shown panchnama dated 07.06.2023(**RUD-2**) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Motiwala Art, Surat(Party from) & M/s. Rushabh Jewels (Party to) containing 65.9 grams of gold, was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

10.3. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the

valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein valuation report has mentioned that 65.9 grams gold is having foreign marking and is of foreign origin. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He admitted that the said gold cut piece sent by them is having Argor Swisse marking and is of foreign origin.

10.4. Shri Altaf Shafi Motiwala has further stated that the seized cut piece of gold bar having total weight of 65.90 grams of 999 purity is of foreign origin. Further, on being asked about as to whether the said cut piece of gold bar was smuggled in India, he stated that they had purchased the said gold from a person aged about 48-50 years in Surat. The said person had come to Shri Altaf Shafi Motiwala in around Jan-Feb'2023 saying that he was in distress and that he needs to sell his gold to earn some money. Shri Altaf Shafi Motiwala stated that taking pity on his condition, he had purchased the gold from him and had paid him by cash. Shri Altaf Shafi Motiwala also stated that they had not made the entry of payment made in cash in their accounts to evade from tax authorities.

10.5 On being asked, Shri Altaf Shafi Motiwala stated that he had not verified the purity of gold and he had just purchased the said gold from that person based on trust. On being asked, he stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. On being asked, he stated that it is possible that the said person had smuggled the said gold through Mumbai or Surat Airport. Shri Altaf Shafi Motiwala further stated that the person offered him the gold on a cheaper rate, therefore he had purchased the gold based on its purity and rate.

10.6 Shri Altaf Shafi Motiwala also stated that he does not have any import documents for their seized gold piece of 65.90 grams as it was not provided by the person from whom they had purchased the said gold. On being asked as to why they did not seek any import documents from that person as he offered the gold on a cheaper rate, Shri Altaf Shafi Motiwala stated that they do not have any legal knowledge of the Customs Act or rules.

10.7 On being asked, Shri Altaf Shafi Motiwala stated that the said gold cut piece of gold bar of 65.90 grams was handed over by him to Aangadiya – M/s. Patel Rajeshkumar Naranbhai & Company on 06.06.2023 at his

shop and it was meant to be delivered to M/s. Rushabh Jewels, Ahmedabad for making of a necklace.

11. STATEMENT OF SHRI RUSHABH VIMALKUMAR SHAH, PROPRIETOR OF M/s. RUSHABH JEWELS, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 05.02.2024-

11.1 Summons dated 29.01.2024 under Section 108 of Customs Act, 1962 was issued to M/s. Rushabh Jewels, Ahmedabad, the intended recipient of the gold sent by M/s. Motiwala Art Jewellers, Surat and accordingly, statement of Shri Rushabh Vimalkumar Shah, Proprietor of M/s. Rushabh Jewels was recorded on 05.02.2024 (**RUD-13**), wherein he, *inter alia* stated that their firm is engaged in the wholesale and retail sale of gold jewellery. He stated that they purchase gold jewellery from various traders based in Ahmedabad, Mumbai & Surat. Further, they also purchase the raw gold in the form of bars and cut pieces in small quantity and get the jewellery made from the gold bars from outside workshops or artisans.

11.2 He was shown panchnama dated 07.06.2023(**RUD-2**) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Motiwala Art, Surat(Party from) & M/s. Rushabh Jewels (Party to) containing 65.9 grams of gold, was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

11.3. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein valuation report has mentioned that 65.9 grams gold is having foreign marking and is of foreign origin. In token of having it perused, he put his dated signature on the same. On perusal, he stated that it appears that the 65.90 grams gold pertaining to M/s. Motiwala Art, Surat and mentioned as Parcel No. 21 is having Argor Swisse marking and is of foreign origin.

11.4. Shri Rushabh Vimalkumar Shah stated that the said gold, having total weight of 65.90 grams of 999 purity was meant to be sent to them by M/s. Motiwala Art Jewellers, Surat for making a gold necklace out of the same. On being asked about the origin of the said gold bar piece of

65.90 grams seized, Shri Rushabh stated that he is not aware of the origin of the said gold and whether the said gold was of foreign or Indian origin and it was also not informed to them by M/s. Motiwala Art Jewellers, Surat. Further, on being asked about as to whether the said gold was smuggled in India, he stated that he has no idea about that. He also stated that they have never been provided any import documents for the gold by M/s. Motiwala Art Jewellers.

11.5. On being asked about the ownership of the gold of 65.90 grams of gold of foreign origin, he stated that they do not own the gold of 65.90 grams and it lies with M/s. Motiwala Art Jewellers, Surat.

INVESTIGATION W.R.T. 100 GRAMS OF FOREIGN ORIGIN GOLD BAR

12. STATEMENT OF SHRI GIRISHBHAI SHAH, PROPRIETOR OF M/s. SWAPNIL JEWELLERS, SURAT RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 13.12.2023-

12.1 Summons dated 13.12.2023 under Section 108 of Customs Act, 1962 was issued to M/s. Swapnil Jewellers, Surat and accordingly, statement of Shri Girishbhai Shah, Proprietor of M/s. Swapnil Jewellers, Surat was recorded on 13.12.2023 (**RUD-14**). On being asked about their work, he stated that they are engaged in the retail sale of gold and silver jewellery. He stated that they also have a workshop in Surat city, where they make jewellery out of the gold bars. He stated that they purchase raw gold in the form of bars or cut pieces for job work and also the gold and silver jewellery from various traders based in Surat, Ahmedabad, Mumbai and Rajkot. He also stated that they give gold bars to outside workshops like M/s. Gujarat Bullion, Ahmedabad for making nuggets of small sizes of the purchased gold bars and then these gold nuggets are made into jewellery items in their own workshop at Surat. On being asked about his work profile in his firm, he stated that he is handling all the day to day work, work related to sale and purchase of gold bars and gold & silver Jewellery, accounts etc.

12.2 On being asked regarding the purchase of gold bars, Shri Girishbhai Shah stated that they purchase the gold bars from only one dealer, viz. M/s. N.R. Jewellers, Surat. He further stated that M/s. N.R. Jewellers deals only in foreign origin gold bars and all the gold bars purchased by them from M/s. N.R. Jewellers were of foreign origin.

12.3 He was shown panchnama dated 07.06.2023(**RUD-2**) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar

Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same.

12.4. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein it is mentioned that 100 grams gold pertaining to M/s. Swapnil Jewellers, Surat is of foreign origin. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same.

12.5. On being asked specifically about one no. of seized gold bar having total weight of 100 grams of 999 purity, he stated that the said Gold bar, having total weight of 100 grams of 999 purity is of foreign origin and the same was purchased by them from M/s N.R.Jewellers, Surat. Further, on being asked about as to whether the said gold bar was smuggled in India, he stated that he has no idea about that and that they merely purchase the gold bars from M/s. N.R.Jewellers based on their reputation and their professional relationship with them. He also stated that they have never been provided any import documents for the gold bars by M/s. N.R.Jewellers.

12.6 On being asked, Shri Girishbhai stated that they had purchased the gold bar on 06.06.2023 and had made payment of Rs. 6,15,000/- on the same day in the account of M/s. N.R.Jewellers, Surat. Shri Girishbhai submitted a copy of the invoice no. 1047 dated 06.06.2023 issued by M/s. N. R. Jewellers for the said purchase. (**RUD-15**). The said invoice mentions the sale of gold bar of 100 grams bearing no. AL342488 by M/s. N.R.Jewellers to M/s. Swapnil Jewellers.

12.7. On being asked, Shri Girishbhai stated that they had given order to M/s. Gujarat Bullion, Ahmedabad for making nuggets of various sizes out of the gold bar of 100 grams and for the same purpose, they had handed over the said gold bar of 100 grams to M/s. Rajeshkumar Naranbhai & Company for delivery to M/s. Gujarat Bullion in the evening of 06.06.2023.

12.8. On being asked about the Import documents for the import of the said foreign origin gold bar of 100 gms, Shri Girishbhai stated that they were not supplied any Import documents for the import of the said foreign origin gold bar of 100 gms by the supplier M/s N.R.Jewellers, Surat.

**13. STATEMENT OF SHRI JIGNESH NARENDRA ADESHRA,
PARTNER OF M/s. N.R. JEWELLERS, SURAT RECORDED UNDER
SECTION 108 OF THE CUSTOMS ACT, 1962 ON 15.02.2024**

13.1. As per the statement of Shri Girishbhai Shah recorded on 13.12.2023 (**RUD-14**), the foreign origin gold seized by DRI in respect of them had been purchased by them from M/s. N.R.Jewellers, Surat. In view of the same, Summons dated 09.02.2024 under Section 108 of Customs Act, 1962 were issued to M/s. N.R. Jewellers, Surat to tender statements and submit details of import of gold or purchase of foreign origin gold during the relevant period. Shri Jignesh Narendra Adeshra, Partner of M/s. N.R. Jewellers accordingly appeared for tendering his statement on 15.02.2024. (**RUD-16**)

13.2. During the statement, Shri Jignesh Narendrabhai Adeshra, on being asked about his work profile in his firm, stated that he is handling all the day to day work, work related to sale and purchase, accounts etc.

13.3. On being asked to specifically peruse the fact in the statement dated 13.12.2023 (**RUD-14**) where Shri Girishbhai Shah says that the gold of 100 grams of the gold detained by DRI under Panchnama dated 07.06.2023 (**RUD- 2**) was sold to him by M/s. N.R. Jewellers, Surat, Shri Jignesh Narendrabhai Adeshra stated that they had sold a gold bar of 100 grams of foreign origin to M/s. Swapnil Jewellers, Surat on 06.06.2023.

13.4. On being asked about the invoice dated 06.06.2023 issued by M/s. N.R. Jewellers in the name of M/s. Swapnil Jewellers for the sale of 100 grams gold bar, Shri Jignesh stated that the said invoice is genuine and it was indeed issued by M/s. N.R.Jewellers to M/s. Swapnil Jewellers for the gold purchased by them. Shri Jignesh stated that the said invoice was issued by them specifically for the sale of 100 grams gold bar of 999 purity and bearing the Serial No. AL342488. Shri Jignesh stated that if the detained gold bar of 100 grams pertaining to M/s. Swapnil Jewellers is indeed the same gold bar that is mentioned in their invoice dated 06.06.2023, the gold bar must be having the Serial No. AL342488 etched on it. Shri Jignesh stated that if the gold bar detained is not having the serial no. AL342488, then the said gold bar would be different from the gold bar sold by them to M/s. Swapnil Jewellers and might have purchased by him from somewhere else.

14. STATEMENT OF SHRI GIRISHBHAI SHAH, PROPRIETOR OF M/s. SWAPNIL JEWELLERS, SURAT RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 14.03.2024-

14.1. In view of the submission made by Shri Jignesh Narendrabhai Adeshra of M/s. N.R. Jewellers as stated above, Summons dated 07.03.2024 under Section 108 of Customs Act, 1962 was again issued to M/s. Swapnil Jewellers and accordingly statement of Shri Girishbhai Shah, proprietor of M/s. Swapnil Jewellers was recorded on 14.03.2024 (**RUD-17**), wherein, among other things, he was shown the statement dated 15.02.2024(**RUD-16**) of Shri Jignesh Narendrabhai Adeshra of M/s. N.R. Jewellers.

14.2. On being asked, Shri Girishbhai Shah stated that he agrees that M/s. N.R. Jewellers, Surat had supplied them the gold bar with serial number AL342488 and the same is mentioned on the invoice also which is issued by M/s. N. R. Jewellers, Surat.

14.3. On being once again asked about seized gold bar having total weight of 100 grams of 999 purity, Shri Girishbhai stated that the said gold bar is of foreign origin and they do not remember exactly from whom they had purchased this gold bar, however, it is possible that the same may be purchased from some retailer as sometimes they purchase gold from retailers on the basis of rates, availability and requirement.

14.4. On being asked, Shri Girishbhai stated that he had not verified the purity of gold and he had just purchased the said gold from the person based on rates. On being asked, he also stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. On being asked, Shri Girishbhai stated that it is possible that the said person had smuggled or brought in the said gold through Surat Airport from abroad as the gold bar is of foreign origin. Shri Girishbhai further stated that such person offered them the gold on a cheaper rate, therefore they purchased the gold based on its purity and rates.

14.5. Shri Girishbhai also stated that he does not have any import documents for their seized gold piece of 100 grams as it was not provided by the person from whom they had purchased the said gold.

14.6. Also, statement of the karta of M/s. Gujarat Bullion, the intended recipient of the gold sent by M/s. Swapnil Jewellers, Surat was recorded on 15.02.2024 in which he denied the ownership of the gold sent

by M/s. Swapnil Jewellers. The statement of the M/s. Gujarat Bullion is briefed in the succeeding para no. 20.

INVESTIGATION W.R.T. 49.90 GRAMS OF FOREIGN ORIGIN GOLD

15. STATEMENT OF SHRI LOKESHKUMAR N. SONI, PROPRIETOR OF M/s. PARAS GOLD, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 05.02.2024.

15.1. Summons dated 29.01.2024 under Section 108 of Customs Act, 1962 was issued M/s. Paras Gold, Vadodara and accordingly, statement of Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara was recorded on 05.02.2024 **(RUD-18)**. On being asked about their work, he stated that they provide artisan work of jewellery making for customers, as per the designs provided by them. On being asked, Shri Lokeshkumar stated that they do not have workshop of their own and they get the jewellery made from outside workshops for different retail and wholesale traders. He stated that they take gold from their customers in raw form and deliver jewellery as per the designs provided by them of equivalent weight. He stated that in this process, they usually get their commission cut of 1% of the invoice value of the gold.

15.2. He was shown panchnama dated 07.06.2023 **(RUD-2)** along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Paras Gold (Party from) & Shri Dhruvbhai Soni, Ahmedabad (Party to) containing 49.9 grams of gold, was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

15.3. He was also shown panchnama dated 07.08.2023 **(RUD-4)** wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023 **(RUD-5)**, wherein valuation report has mentioned that 49.9 grams gold is having foreign marking and is of foreign origin. In token of having it perused, he put his dated signature on the same. On perusal, he admitted

that it appears that the gold cut piece sent by them is of having Imported Marking marking and is of foreign origin.

15.4. On being asked specifically about the seized cut piece of gold bar having total weight of 49.90 grams of 999 purity, Shri Lokeshkumar admitted that the said cut piece of gold bar is of foreign origin. Further, on being asked about the source of the said gold, he stated that they usually get a lot of orders from customers for making jewellery and they usually dispatch their jewellery within 04-05 days. On account of the same, it is difficult to determine at any point of time as to where and from whom he had taken the said gold of foreign origin of 49.90 grams.

15.5. Shri Lokeshkumar also stated that he does not have any import documents for their seized gold piece of 49.90 grams as it was not provided by the person from whom they had purchased the said gold. Further, on being asked about as to whether the said gold was smuggled in India, he stated that they purchase gold from various persons who sell gold in retail. Shri Lokeshkumar stated that it might be possible that such persons had brought in the said gold from Mumbai or Surat Airport.

15.6. On being asked, Shri Lokeshkumar stated that the said gold of 49.90 grams was handed over by him to Aangadiya – M/s. Patel Rajeshkumar Naranbhai & Company in the evening of 06.06.2023 at their shop and it was meant to be delivered to Shri Dhruvbhai Soni in Ahmedabad for making of jewellery items.

16. STATEMENT OF SHRI DHRUVBHAI SONI, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 09.02.2024-

16.1 Summons dated 09.02.2024 under Section 108 of Customs Act, 1962 was issued to Shri Dhruvbhai Soni and accordingly, statement of Shri Dhruvbhai Soni was recorded on 09.02.2024 (**RUD-19**). On being asked about his work, Shri Dhruvbhai Soni stated that he provides artisan work of jewellery making as per the designs provided by the customers.

16.2 He was shown panchnama dated 07.06.2023(**RUD-2**) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Paras Gold(Party from) & Shri Dhruvbhai Soni, Ahmedabad(Party to) containing 49.9 grams

of gold, was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

16.3. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein valuation report has mentioned that 49.9 grams gold is having foreign marking and is of foreign origin. In token of having it perused, he put his dated signature on the same. On perusal, he noticed that 49.90 grams gold pertaining to M/s. Paras Gold, Baroda is having Imported Marking marking and is of foreign origin.

16.4. On being asked specifically about the seized gold, Shri Dhruvbhai stated that the said gold bar/piece of 49.90 grams was meant to be sent to them by M/s. Paras Gold for making different jewellery items. On being asked, Shri Dhruvbhai stated that Shri Lokeshkumar N. Soni of M/s. Paras Gold, Vadodara had handed over the said gold to M/s. Patel Rajeshkumar Naranbhai & Company on 06.06.2023 for delivery to him.

16.5. On being asked about the origin of the said gold of 49.90 grams that is seized by DRI, he stated that he is not aware of the origin of the said gold and whether the said gold is of foreign or Indian origin and it was also not informed to them by M/s. Paras Gold. Further, on being asked about as to whether the said gold was smuggled in India, Shri Dhruvbhai stated that he has no idea about that. Shri Dhruvbhai also stated that he has never been provided any import documents for the gold by M/s. Paras Gold.

16.6. On being asked about the payment in this whole transaction, he stated that he had not received any advance payment from M/s. Paras Gold for the desired jobwork; and that they have not made any payment to M/s. Paras Gold for their seized gold. Further, it is stated that M/s. Paras Gold had not issued any delivery challan for the said gold and they also had not issued any invoice to them.

16.7 On being asked about the ownership of the gold of 49.90 grams of gold of foreign origin pertaining to M/s. Paras Gold, Vadodara, he stated that he does not own the said gold and the ownership lies with M/s. Paras Gold, Vadodara.

INVESTIGATION W.R.T. 61.01 GRAMS OF FOREIGN ORIGIN GOLD

17. STATEMENT OF SHRI SHEEL ROHIT SHAH, PROPRIETOR OF M/s. ABHINANDAN BULLION, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 04.01.2024-

17.1 Summons dated 04.01.2024 under Section 108 of Customs Act, 1962 was issued to M/s. Abhinandan Bullion, Surat and accordingly, statement of Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion was recorded on 04.01.2024 (**RUD-20**). On being asked, he stated that their firm is a Bullion Merchant i.e. engaged in the purchase and sale of gold and silver. Shri Sheel stated that they purchase raw gold/silver in the form of bars or cut pieces from various traders based in Surat, Ahmedabad and Mumbai. He stated that they also give gold bars and cut pieces for job work to outside workshops like M/s. Gujarat Bullion, Ahmedabad for making Ginny/Coins of small sizes of various grams like 1, 2, 5, 10, 20 & 50 Grams. He stated that M/s. Gujarat Bullion, Ahmedabad puts its stamp/markings on these coins as per their demand. The stamp of the refinery makes gold coin more credible so that it can be further sold. On being asked about his work profile in his firm, he stated that he is handling all the day to day work including all work related to sale and purchase of gold/silver.

17.2 He was shown panchnama dated 07.06.2023(**RUD-2**) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Abhinandan Bullion(Party from) containing 3 pieces of gold bars was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

17.3. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein valuation report has mentioned that 61.010 grams gold pertaining to M/s. Abhinandan Bullion, Surat and mentioned as Parcel No. 48 is having marking- MMTC PAMP and is of foreign origin. In token of having it perused, and in agreement with the contents of the same, he put his dated signature on the same.

17.4. On being asked specifically about seized gold having total weight of 61.010 grams of 999 purity, he stated that the said Gold having total weight of 61.010 grams of 999 purity is of foreign origin and the same was purchased by them from M/s. Shree Ganesh Spot, Surat. Further, on being asked about as to whether the said gold was smuggled in India, he stated that he has no idea about that and that they merely

purchase the gold from M/s. Shree Ganesh Spot based on their reputation and their professional relationship with them. He also stated that they have never been provided any import documents for the gold by M/s. Shree Ganesh Spot.

17.5. On being asked the verification of foreign origin gold purchased from M/s. Shree Ganesh Spot, Surat, Shri Sheel stated that they verify the foreign origin gold by verifying the logo of foreign company and Bar Code Serial Number. He further stated that in the invoice, they mention Gold bar (999/995) under the description of goods along with the Serial Number of the gold bar and do not mention the origin of the gold Bar, whether Indian or foreign.

17.6. On being asked about the mode of payment for the purchase of Gold, Shri Sheel stated that they usually make payment by RTGS on the same day of purchase. He stated that in this case, they had purchased the 50 Grams gold bar on 05.06.2023 and had made payment of Rs. 3,07,200/- on the same day in the account of M/s Shree Ganesh Spot, Surat. Shri Sheel also submitted a copy of the invoice dated 05.06.2023 issued by M/s. Shree Ganesh Spot, Surat for the said purchase (**RUD-21**). He further stated that the remaining quantity of gold, i.e. 11.01 grams was in their stock.

17.7. On being asked, Shri Sheel Shah stated that they had given order to M/s. Gujarat Bullion, Ahmedabad for making nuggets of various sizes out of the gold of 61.010 grams and for the same purpose, he had handed over the said gold of 61.010 grams to M/s. Rajeshkumar Naranbhai & Company for delivery to M/s. Gujarat Bullion in the evening of 06.06.2023.

17.8. On being asked about the Import documents for the import of the said foreign origin gold of 61.010 gms, Shri Sheel Shah stated that they have not been supplied any Import documents for the import of the said foreign origin gold of 61.010 gms by the supplier M/s Shree Ganesh Spot, Surat.

18. STATEMENT OF SHRI LALIT SHANKARLAL JAIN, PARTNER OF M/s. SHREE GANESH SPOT, SURAT RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 04.03.2024

18.1. As per the statement of Shri Sheel Rohit Shah of M/s. Abhinandan Bullion recorded on 04.01.2024(**RUD-20**), the foreign origin gold seized by DRI in respect of them had been purchased by them from M/s. Shree Ganesh Sot, Surat. In view of the same, Summons dated 20.02.2024 under Section 108 of Customs Act, 1962 was issued to M/s.

Shree Ganesh Spot to tender statement and submit details of import of gold or purchase of foreign origin gold during the relevant period. Shri Lalit Shankarlal Jain, Proprietor of M/s. Shree Ganesh Spot accordingly appeared for tendering of statement on 04.03.2024.(RUD-22)

18.2. He was shown panchnama dated 07.06.2023(RUD-2) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Abhinandan Bullion was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

18.3. He was also shown the statement dated 04.01.2024(RUD-20) of Shri Sheel Rohit Shah of M/s. Abhinandan Bullion, Surat wherein they have stated that they (M/s. Abhinandan Bullion, Surat) had purchased the Foreign origin gold weighing 50 grams from them (M/s. M/s. Shree Ganesh Spot).

18.4. On being asked regarding the foreign origin gold in respect of M/s. Abhinandan Bullion, Surat, Shri Lalit Shankarlal Jain stated that they had sold 50 Gms of gold vide invoice No 138/2023-24 dated 05.06.2023 to M/s. Abhinandan Bullion, Surat from the gold purchased by them from M/s. Augmont Enterprises Pvt Ltd., Surat. Shri Lalit Shankarlal Jain further stated that as the detained gold bar is having MMTC PAMP marking, the said gold was not supplied by them to M/s. Abhinandan Bullion, Surat. He further stated that they had sold Imported gold having Swiss Valcumbi marking to M/s. Abhinandan Bullion which is different from the detained Gold. Shri Lalit Shankarlal Jain also stated that they have no connection with the sale or purchase of gold having marking of MMTC PAMP.

19. STATEMENT OF SHRI SHEEL ROHIT SHAH, PROPRIETOR OF M/s. ABHINANDAN BULLION, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 14.03.2024-

19.1. In view of the submission made by Shri Lalit Shankarlal Jain of M/s. Shree Ganesh Spot as stated above, Summons dated 07.03.2024 under Section 108 of Customs Act, 1962 was again issued to M/s. Abhinandan Bullion and accordingly statement of Shri Sheel Rohit Shah, proprietor of M/s. Abhinandan Bullion was recorded on 14.03.2024 (RUD-23), wherein, among other things, he was shown the statement

dated 04.03.2024(**RUD-22**) of Shri Lalit Shankarlal Jain of M/s. Shree Ganesh Spot.

19.2. On being asked, Shri Sheel Rohit Shah stated that he agrees that M/s. Shree Ganesh Spot, Surat had supplied them Swiss Valcumbi marking gold of 50 Grams and not of MMTC PAMP marking gold.

19.3. On being once again asked about seized gold bar having total weight of 61.010 grams of 999 purity, Shri Sheel Rohit Shah stated that the said Gold, having total weight of 61.010 grams of 999 purity is of foreign origin and the same may be purchased from retailer as sometimes they purchase gold from retailers on the basis of rates and availability.

19.4. On being asked, Shri Sheel Rohit Shah stated that he had not verified the purity of gold and he had just purchased the said gold from that person based on rates. On being asked, he also stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. On being asked, Shri Sheel Rohit Shah stated that it is possible that the said person had smuggled the said gold through Surat Airport. He further stated that the person offered him the gold on a cheaper rate, therefore, Shri Sheel Rohit Shah purchased the gold based on its purity and rate.

19.5. He also stated that he does not have any import documents for the seized gold piece of 61.010 grams as it was not provided by the person from whom they had purchased the said gold.

20. STATEMENT OF SHRI VANRAJSINH RATUBHA ZALA, KARTA OF M/s. GUJARAT BULLION HUF, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 09.02.2024-

20.1. Summons dated 29.01.2024 under Section 108 of Customs Act, 1962 was issued to M/s. Gujarat Bullion HUF, Ahmedabad, the intended recipient of the gold sent by M/s. Swapnil Jewellers, Surat and M/s. Abhinandan Bullion, Surat and accordingly, statement of Shri Vanrajsinh Ratubha Zala, Karta of M/s. Gujarat Bullion HUF was recorded on 09.02.2024 (**RUD-24**), wherein he, interalia, stated that their firm only deal in making nuggets from gold bars/pieces/jewellery for different retailers based in Gujarat. On being asked about my work profile in my firm, I state that I am handling all the day to day work, work related to dealing with the customers, accounts etc.

20.2. On being asked specifically about the seized gold, i.e. (i) gold having total weight of 100 grams of 999 purity and (ii) gold having total

weight of 61.01 grams of 999 purity, Shri Vanrajsinh Ratubha Zala stated that the said gold bar/pieces were meant to be sent to them by M/s. Swapnil Jewellers, Surat and M/s. Abhinandan Bullion, Surat for making gold nuggets out of the same.

20.3. On being asked, he stated that Shri Vanrajsinh Ratubha Zala stated that he has never seen the said gold or parcels of 100 grams of gold and 61.01 grams of sent by M/s. Swapnil Jewellers and M/s. Abhinandan Bullion respectively, which were detained by DRI under Panchnama dated 07.06.2023(**RUD-2**).

20.4 On being asked about the origin of the said gold bar/pieces of 100 grams and 61.01 grams respectively that are seized by DRI, Shri Vanrajsinh Ratubha Zala stated that he is not aware of the origin of the said gold and whether the said gold bar/pieces were of foreign or Indian origin and it was also not informed to them by either M/s. Swapnil Jewellers or M/s. Abhinandan Bullion. Further, on being asked about as to whether the said gold bar/pieces were smuggled in India, Shri Vanrajsinh Ratubha Zala stated that he has no idea about that. He also stated that they have never been provided any import documents for the gold by either M/s. Swapnil Jewellers or M/s. Abhinandan Bullion.

20.5. On being asked about the ownership of the gold of 100 grams of gold of foreign origin pertaining to M/s. Swapnil Jewellers, Surat and 61.01 grams of gold pertaining to M/s. Abhinandan Bullion, Surat, Shri Vanrajsinh Ratubha Zala stated that they do not own the said gold and the ownership lies with M/s. Swapnil Jewellers and M/s. Abhinandan Bullion respectively.

INVESTIGATION W.R.T. 105.50 GRAMS OF FOREIGN ORIGIN GOLD

21. STATEMENT OF SHRI DIXITKUMAR RAJNIKANT SHAH, PROPRIETOR OF M/s. SIDDHI JEWELS, SURAT RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 06.02.2024-

21.1 Summons dated 29.01.2024 under Section 108 of Customs Act, 1962 was issued M/s. Siddhi Jewels, Surat and accordingly, statement of Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat was recorded on 06.02.2024 (**RUD-25**). On being asked about their work, he stated that their firm is engaged in the wholesale of the gold jewellery. He stated that they get their gold jewellery made from M/s. Bhairav Gold, Mumbai. On being asked about his work profile in his firm, Shri Dixitkumar Rajnikant Shah stated that he is handling all the day to day work, work related to sale and purchase of gold jewellery, accounts etc.

21.2 He was shown panchnama dated 07.06.2023(**RUD-2**) along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Siddhi Jewels, Surat (Party From) to M.s. Bhairav Gold (Party to) containing 105.50 grams of gold was detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

21.3. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein valuation report has mentioned that 105.50 grams gold cut pieces is having marking- MMTC PAMP and is of foreign origin. In token of having it perused, and in agreement with the contents of the same, he put his dated signature on the same.

21.4 On being asked specifically about the seized cut piece of gold bar having total weight of 105.50 grams of 999 purity, Shri Dixitkumar Rajnikant Shah stated that the said cut pieces of gold bar are of foreign origin. Further, on being asked about as to whether the said cut pieces of gold bar were smuggled in India, he stated that they had purchased the said gold from an unregistered person. The unregistered person visited their shop, expressing the desire to sell the gold in question. Due to the nature of their business, where they engage in the purchase and sale of precious metals, they considered the offer for the acquisition of the gold. His decision to purchase the imported gold was primarily influenced by the less price offered as compared to market rate by the unregistered person. On being asked, Shri Dixitkumar Rajnikant Shah stated that he had not verified the purity of gold and he had just purchased the said gold from that person based on trust.

21.5 On being asked, Shri Dixitkumar Rajnikant Shah stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. On being asked, he stated that it is possible that the said person had smuggled the said gold through Surat Airport. Shri Dixitkumar Rajnikant Shah further stated that the person offered him the gold on a cheaper rate, therefore, he purchased the gold based on its purity and rate.

21.6 On being asked, Shri Dixitkumar Rajnikant Shah stated that they have also purchased gold from various persons who sell gold and jewellery in retail by means of payment by cash. Further, he stated that it might be possible that they had brought in the said gold from Surat Airport.

21.7 Shri Dixitkumar Rajnikant Shah also state that he does not have any import documents for their seized gold of 105.50 grams as it was not provided by the person from whom they had purchased the said gold. On being asked as to why they did not seek any import documents from the concerned person, he stated that he was aware that the said gold pieces were of foreign origin on the basis of marking on the gold pieces but they did not seek any import documents they do not have any legal knowledge of the Customs Act or rules.

21.8 On being asked, Shri Dixitkumar Rajnikant Shah stated that the said gold cut pieces of gold bars of 105.50 grams was handed over by him through Aangadiya – M/s. Patel Rajeshkumar Naranbhai & Company on 06.06.2023 at their office in Surat and they were meant to be delivered to M/s. Bhairav Gold, Mumbai for making of a necklace. Shri Dixitkumar Rajnikant Shah also stated that their parcel was meant to be delivered to Mumbai address of M/s. Bhairav Gold, but due to mistake by Aangadiya employees, the parcel instead of transit to Mumbai was taken to Ahmedabad by them.

22. STATEMENT OF SHRI DILIP CHANDALIA, PARTNER OF M/S. BHAIRAV GOLD, MUMBAI RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 05.03.2024-

22.1 Summons dated 29.01.2024 under Section 108 of Customs Act, 1962 was issued to M/s. Bhairav Gold, Mumbai and accordingly, statement of Shri Dilip Chandalia was recorded on 05.03.2024 **(RUD-26)**. On being asked about their work, Shri Dilip Chandalia stated that firm is engaged in the wholesale of the gold jewellery. On being asked about my work profile in my firm, I state that I am handling all the day to day work, work related to sale and purchase of gold jewellery, accounts etc.

22.2 He was shown panchnama dated 07.06.2023**(RUD-2)** along with its Annexures drawn at Office of DRI, Ahmedabad wherein the examination of parcel carried by employee of M/s. Rajeshkumar Naranbhai & company is recorded. In token of having it perused and in agreement with the contents thereof, he put his dated signature on the same. He further stated that vide Annexure- B attached to the said panchnama dated 07.06.2023, parcel belonging to M/s. Siddhi Jewels, Surat (Party From) to M.s. Bhairav Gold (Party to) containing 105.50 grams of gold was

detained under reasonable belief that these are liable for confiscation under provision of Customs Act, 1962.

22.3. He was also shown panchnama dated 07.08.2023(**RUD-4**) wherein Govt. Approved Valuer, Shri Kartikey V. Soni had carried out the valuation of the detained parcel and valuation report dated 28.08.2023(**RUD-5**), wherein valuation report has mentioned that 105.50 grams gold cut pieces is having marking- MMTC PAMP and is of foreign origin. In token of having it perused, and in agreement with the contents of the same, he put his dated signature on the same.

22.4 On being asked specifically about the seized cut piece of gold bar having total weight of 105.50 grams of 999 purity, Shri Dilip Chandalia stated that the said gold having total weight of 105.50 grams was sent by M/s. Siddhi Jewels in exchange of the gold jewellery sold by them to M/s. Siddhi Jewels. He stated that it is a normal practise in their business that sometimes the payments for the jewellery are settled by their customers in gold of equivalent value.

22.5 On being asked Shri Dilip Chandalia stated that he has never seen the said gold of 105.50 grams of gold sent by M/s. Bhairav Gold, Mumbai which was detained by DRI under Panchnama dated 07.06.2023.

22.6 On being asked about the origin of the said gold bar/pieces of 105.50 grams that is seized by DRI, Shri Dilip Chandalia stated that he is not aware of the origin of the said gold and whether the said gold is of foreign or Indian origin and it was also not informed to them by M/s. Siddhi Jewels. Further, on being asked about as to whether the said gold was smuggled in India, he stated that he has no idea about that. He also stated that he has never been provided any import documents for the gold by M/s. Siddhi Jewels.

22.7 On being asked about the payment in this whole transaction, Shri Dilip Chandalia stated that he has not made any payment to M/s. Siddhi Jewels for their gold seized by the DRI, Ahmedabad. On being asked about the ownership of the gold of 105.50 grams of gold of foreign origin pertaining to M/s. Siddhi Jewels, Surat, Shri Dilip Chandalia stated that he does not own the said gold and the ownership lies with M/s. Siddhi Jewels, Surat.

23. It appears that the burden of proof in case of 'Gold' in terms of Section 123(1) of Customs Act, 1962 that they are not smuggled goods shall be laid respectively on:

- (i) M/s. Motiwala Art Jewellers, Surat

- (ii) M/s. Swapnil Jewellers, Surat
- (iii) M/s. Paras Gold, Vadodara
- (iv) M/s. Abhinandan Bullion, Surat
- (v) M/s. Siddhi Jewels, Surat

Further, the concerned persons of these firms accepted in their respective statements recorded u/s 108 of Customs Act, 1962 that they did not possess any documents relating to genuine/ legitimate import of these gold bars or Cut pieces of gold bar.

24. The investigation could not be completed in the stipulated time period of six months from the date of the seizure of goods. The competent authority vide letter dated 01.12.2023 (**RUD -27**) granted the extension by a further period of six months for issuance of Show Cause Notice in respect of seized goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962 as amended by the Finance Act, 2018.

25. LEGAL PROVISIONS:

25.1 The provisions of law, relevant to import of goods in general, the Policy and Rules relating to the import of gold, the liability of the goods to confiscation and liability of the persons concerned to penalty for improper/illegal imports under the provisions of the Customs Act, 1962 and other laws for the time being in force, are summarized as follows:-

i. Para 2.26 of Foreign Trade Policy 2015-20:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by Ministry of Finance.

ii. Para 2.1 of the Foreign Trade Policy 2015-20:

The item wise export and import policy shall be specified in ITC (HS) notified by DGFT from time to time.

iii. Under ITC (HS) heading sub code 98030000, import of all dutiable articles, imported by a passenger or a member of a crew in his baggage is restricted and their import is allowed only in accordance with the provisions of the Customs Baggage Rules by saving clause 3(1)(h) of the Foreign Trade (Exemption from Application of Rules in Certain Case) Order, 1993.

iv. Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992:

The Central Government may by Order 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.

v. Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992:

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.

vi. Section 7 of the Foreign Trade (Development and Regulation) Act, 1992:

No import can take place without a valid Import Export Code Number unless otherwise exempted

vii. Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992:

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.

**viii. Rule 11 of the Foreign Trade (Regulation) Rules, 1993-
Declaration as to value and quality of imported goods:**

On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

ix. Rule 14 of the Foreign Trade (Regulation) Rules, 1993: Prohibition regarding making, signing of any declaration, statement or documents,

(2) No person shall employ any corrupt or fraudulent practice for the purposes of importing or exporting any goods.

x. Section 2 of the Customs Act, 1962: Definitions -

In this Act, unless the context otherwise requires,

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

(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;

(14) "dutyable goods" means any goods which are chargeable to duty and on which duty has not been paid;

(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;*

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes ²² [any owner, beneficial owner] or any person holding himself out to be the importer;

(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;

(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 of the Customs Act 1962.

xi. Section 11(3) of the Customs Act, 1962:

Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions,

modifications or adaptations as the Central Government deems fit.

xii. Section 11A (a) of the Customs Act, 1962;

(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.

xiii. Section 77 of the Customs Act 1962:

The owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

xiv. Section 110 of Customs Act, 1962:

If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.

xv. Section 111 of Customs Act, 1962: 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;

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

xvi 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,

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on

such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

xvii. Section 117- Penalties for contravention, etc., not expressly mentioned.

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees] [Substituted by Act 18 of 2008, Section 70, for " ten thousand rupees" .].

xviii. Section 119. Confiscation of goods used for concealing smuggled goods.

Any goods used for concealing smuggled goods shall also be liable to confiscation.

xix. Section 123. Burden of proof in certain cases. -

(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be -

(a) in a case where such seizure is made from the possession of any person, -

(i) on the person from whose possession the goods were seized; and

(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;

(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.

(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

xx. As per Customs Baggage Declaration Regulations, 2013, 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.

xxi. Customs Notification No. 50 /2017 –Customs dated 30.06.2017, as amended, issued by the Central Government; and RBI Circular No. 25 dated 14.08.2013 [RBI/2013-14/187, AP (DIR Series)] permit the import of gold into India by eligible passenger/specified entities, subject to certain conditions.

xxii. In terms of the Circular No. 34/2013-Cus. issued by the Directorate General of Export Promotion vide F. No. DGEP/EOU/G & J/16/2009 dated 04.09.2013, import of gold is restricted and gold is permitted to be imported only by the agencies notified by DGFT which are as follows:

- Metals and Minerals Trading Corporation Limited (MMTC);
- Handicraft and Handloom Export Corporation (HHEC);
- State Trading Corporation (STC);
- Project and Equipment Corporation of India Ltd. (PEC);
- STC Ltd.;
- MSTC Ltd.;
- Diamond India Ltd. (DIL);
- Gems and Jewellery Export Promotion Council (G & J EPC);
- A star Trading House or a Premier Trading House under Paragraph 3.10.2 of the Foreign Trade Policy and
- Any other authorized by Reserve Bank of India (RBI).

Hence, the import of gold by any other persons/agencies other than the above mentioned is restricted in terms of the Circular No. 34/2013-Cus. issued by the Directorate General of Export Promotion and the same is liable to be confiscation under the Customs Act, 1962.

xxiii. The CBIC's instructions issued vide F. No. 495/6/97-Cus. VI dated 06.05.1996 and reiterated in letter F. No. 495/19/99-Cus VI dated 11.04.2000 clearly states that the import of goods in commercial quantity would not be permissible within the scope of the Baggage Rules, even on payment of duty.

25.2. A combined reading of the above mentioned legal provisions under the Foreign Trade (Development and Regulation) Act, 1992 and the Customs Act, 1962, read with the notification and orders issued there under, it appears that certain conditions have been imposed on the import of gold into India as a baggage by a passenger, in as much as, only passengers complying with certain conditions such as he/she should be of Indian origin or an Indian passport holder with minimum six months of stay abroad etc. can only import gold in any form and the same has to be declared to the Customs at the time of their arrival and applicable duty has to be paid in foreign currency. These conditions are nothing but restrictions imposed on the import of gold or gold jewellery through passenger baggage. The Hon'ble Supreme Court of India in the case of Sheikh Mohd. Omer Vs Collector of Customs, Calcutta, reported in 1983

(13) ELT 1439, clearly laid down that any prohibition applies to every type of prohibitions which may be complete or partial and even a restriction on import is to an extent, a prohibition. Hence, the restriction imposed on import of gold through passenger baggage is to an extent, a prohibition.

SUMMARY OF THE INVESTIGATION

26. From the investigation conducted so far, it appears that:

- a) During the search of the baggage of the passengers intercepted outside Kalupur Railway Station on 07.06.2023, one passenger working for Aangadiya firm - M/s. Patel Rajeshkumar Naranbhai & Company was found in possession of certain amount of foreign origin gold. The said gold was subsequently detained on the reasonable belief that the same are liable for confiscation under the provisions of the Customs Act, 1962.
- b) As per the labels present on the parcels of the gold detained on 07.06.2023 and documents submitted by Shri Suchit Patel, Partner of M/s. Patel Rajeshkumar Naranbhai & Company during his statement dated 20.06.2023, it was held that the senders and the intended recipients of the detained foreign origin gold are as follows:

TABLE -A			
SI. No	Item Description	Details of Sender	Details of intendent recipient
1.	One cut piece of gold bar of foreign origin, weighing 65.90 grams	M/s. Motiwala Art Jewellers, Surat	M/s. Rushabh Jewels, Ahmedabad
2.	One gold bar of foreign origin, weighing 100 grams	M/s. Swapnil Jewellers, Surat	M/s. Gujarat Bullion, Ahmedabad
3.	Gold pieces of foreign origin, weighing 49.90 grams	M/s. Paras Gold, Vadodara	Shri Dhruvbhai Soni, Ahmedabad
4.	Cut pieces of gold bar of foreign origin, weighing 61.01 grams	M/s. Abhinandan Bullion, Surat	M/s. Gujarat Bullion, Ahmedabad
5.	Cut pieces of gold bar of foreign origin, weighing 105.50 grams	M/s. Siddhi Jewels, Surat	M/s. Bhairav Gold, Mumbai

c) Shri Kartikey Vasantray Soni, Gold Assayer, examined the said gold in presence of independent panchas and the Aangadiya person and certified the purity of Gold, weight, rate of gold vide his valuation report dated 28.08.2023 ascertained that the said gold bars/ cut pieces of gold bar as mentioned above are of foreign origin and their fair market value are as follows:

TABLE- B

Sr.No.	Sender of the gold	Intended recipient	Weight of the gold in grams	Marking on the gold	Fair Market Value of the gold (in Rs.)
1	M/s. Motiwala Art, Surat	M/s. Rushabh Jewellers, Ahmedabad	65.9	Argor Swisse	398695
2	Swapnil Jewellers, Surat	M/s. Gujarat Bullion Ahmedabad	100	Argor Swisse	605000
3	Paras Gold, Baroda	Shri Dhruvbhai Soni, Ahmedabad	49.9	-	301895
4	Abhinandan, Surat	Gujarat Bullion Ahmedabad	61.01	MMTC PAMP	369111
5	Siddhi Jewels	Bhairav Gold, Mumbai	105.5	MMTC PAMP	638275
Total weight and market value			382.31		23,12,976

d) The said foreign origin gold as mentioned above appear to be smuggled goods as the concerned parties could not produce any import related documents pertaining to the said gold or any legitimate document w.r.t. purchase of said gold. Therefore, the said gold pertaining to (i) M/s. Motiwala Art Jewellers, Surat, (ii) M/s. Swapnil Jewellers, Surat, (iii) M/s. Paras Gold, Vadodara, (iv) M/s. Abhinandan Bullion, Surat and (v)M/s. Siddhi Jewels, Surat were placed under seizure vide Seizure Memos dated 25.10.2023 under the provisions of Section 110 of Customs Act, 1962, on the reasonable belief that the same were liable to confiscation under the provisions of Customs Act,1962.

e) Statement of Shri Altaf Shafi Motiwala, proprietor of M/s. Motiwala Art Jewellers, Surat was recorded u/s 108 of the Customs Act, 1962 in which he admitted that he had purchased the said cut piece of gold bar of 65.90 grams from an unknown person who had come to his shop to sell the gold. Shri Altaf Shafi Motiwala also stated that he does not have any import documents for their seized gold piece of 65.90 grams as it was not provided by the person from whom they had purchased the said gold. He also stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. On being asked, he stated that it is possible that the said person had smuggled the said gold through Mumbai or Surat Airport. Shri Altaf Shafi Motiwala further stated that the person offered him the gold on a cheaper rate, therefore he had purchased the gold based on its purity and rate.

f) Statement of Shri Girishbhai Shah, Proprietor of M/s. Swapnil Jewellers, Surat was recorded u/s 108 of the Customs Act, 1962 in which he stated that the said gold bar of 100 grams is of foreign origin and they do not remember exactly from whom they had purchased this gold bar, however, it is possible that the same may be purchased from some retailer as sometimes they purchase gold from retailers on the basis of rates, availability and requirement. He also stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. Shri Girishbhai stated that it is possible that the said person had smuggled or brought in the said gold through Surat Airport from abroad as the gold bar is of foreign origin. Shri Girishbhai further stated that such person offered them the gold on a cheaper rate, therefore they purchased the gold based on its purity and rates. Shri Girishbhai also stated that he does not have any import documents for their seized gold piece of 100 grams as it was not provided by the person from whom they had purchased the said gold.

g) Statement of Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara was recorded u/s 108 of the Customs Act, 1962 in which he stated that they usually get a lot of orders from customers for making jewellery and on account of the same, it is difficult to determine at any point of time as to where and from whom he had taken the said gold of foreign origin of 49.90 grams. Shri Lokeshkumar also stated that he does not have any import documents for their seized gold piece of 49.90 grams as it was not provided by the person from whom they had purchased the said gold. Further, on being asked about as to whether the said gold was smuggled in India, he stated that they purchase gold from various persons who sell gold in retail. Shri Lokeshkumar stated that it might be possible that such persons had brought in the said gold from Mumbai or Surat Airport.

h) Statement of Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion, Surat was recorded u/s 108 of the Customs Act, 1962 in which he stated that the said Gold, having total weight of 61.010 grams of 999 purity is of foreign origin and the same may be purchased from retailer as sometimes they purchase gold from retailers on the basis of rates and availability. Shri Sheel Rohit Shah stated that he had not verified the purity of gold and he had just purchased the said gold from that person based on rates. He also stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in

small quantity. Shri Sheel Rohit Shah stated that it is possible that the said person had smuggled the said gold through Surat Airport.

i) Statement of Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat was recorded u/s 108 of the Customs Act, 1962 in which he stated that they had purchased the said gold of 105.50 grams from an unregistered person and his decision to purchase the imported gold was primarily influenced by the less price offered as compared to market rate by the unregistered person. On being asked, Shri Dixitkumar Rajnikant Shah stated that he had not verified the purity of gold and he had just purchased the said gold from that person based on trust. He also stated that he does not have import documents pertaining to the said gold as it was not provided by the person from whom he had purchased the said gold and it is also possible that the said person had smuggled the said gold through Airport.

j) Statements of the intended recipients of the gold, i.e. (i) Shri Rushabh Vimalkumar Shah of M/s. Rushabh Jewels (intended recipient for the gold sent by M/s. Motiwala Art Jewellers), (ii) Shri Vanrajsinh Ratubha Zala of M/s. Gujarat Bullion (intended recipient for the gold sent by M/s. Swapnil Jewellers and M/s. Abhinandan Bullion), (iii) Shri Dhruvbhai Soni (intended recipient for the gold sent by M/s. Paras Gold) and (iv) Shri Dilip Chandalia of M/s. Bhairav Gold (intended recipient for the gold sent by M/s. Siddhi Jewels) were recorded u/s 108 of the Customs Act, 1962 during which they stated that they do not have any import documents pertaining to the said gold and they were not aware if the said gold was smuggled. Further, they denied ownership of the respective gold.

k) From the above, it thus appears that the said foreign origin gold, i.e. (i) One cut piece of gold bar of foreign origin, weighing 65.90 grams of M/s. Motiwala Art Jewellers, Surat, (ii) One gold bar of foreign origin, weighing 100 grams of M/s. Swapnil Jewellers, Surat, (iii) Gold pieces of foreign origin, weighing 49.90 grams of M/s. Paras Gold, Vadodara, (iv) Cut pieces of gold bar of foreign origin, weighing 61.01 grams of M/s. Abhinandan Bullion, Surat and (v) Cut pieces of gold bar of foreign origin, weighing 105.50 grams of M/s. Siddhi Jewels, Surat are smuggled goods in terms of Section 2(39) of Customs Act, 1962.

l) The burden of proving that the Gold seized from the Aangadiya-M/s. Patel Rajeshkumar Naranbhai & Company under Panchnama dated 07.06.2023 are not smuggled goods, lies on (i) M/s. Motiwala Art Jewellers, Surat, (ii) M/s. Paras Gold, Vadodara, (iii) M/s. Swapnil Jewellers, Surat, (iv) M/s. Abhinandan Bullion, Surat and (v) M/s. Siddhi

Jewels, Surat respectively. It appears that during the investigation, all of them have failed to provide proof that the said foreign origin gold, are not smuggled goods. Thus, it appears that the said foreign origin gold weighing 382.31 grams in total valued at Rs. 23,12,976/- (Twenty Three Lakhs Twelve Thousand Nine Hundred Seventy Six only) are liable for confiscation under the provisions of Section 111 (d), (j), (l) & (m) of Customs Act, 1962.

27. Role played

27.1 M/s. Motiwala Art Jewellers:

Shri Altaf Shafi Motiwala, proprietor of M/s. Motiwala Art Jewellers, Surat admitted in his statement that he had purchased the said foreign origin gold of 65.90 grams from an unknown person who had come to his shop to sell gold in retail. Further, as per Section 123(1) of the Customs Act, the burden of proof lies on M/s. Motiwala Art Jewellers that the said gold is not smuggled good, which they have failed to provide. They had thus acquired possession and had concerned themselves in dealing with the cut piece of Gold Bar which they knew or had reason to believe are liable to confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962. It appears that Shri Altaf Shafi Motiwala and M/s. Motiwala Art Jewellers are culpable and the act of omission and commission made on their part for the smuggling of gold which are liable for confiscation, has rendered them liable for penalty under Section 112(a), 112 (b) & 117 of the Customs Act, 1962.

27.2 M/s. Swapnil Jewellers, Surat

Shri Girishbhai Shah, proprietor of M/s. Swapnil Jewellers admitted in his statement that he cannot remember as from he had purchased the said foreign origin gold of 100 grams. However, he stated that it is possible that the said gold may be purchased by them from some retailer as sometimes they purchase gold from retailers on the basis of rates, availability and requirement and it is possible that said gold might be smuggled from Surat or any other Airport. As per Section 123(1) of the Customs Act, the burden of proof lies on M/s. Swapnil Jewellers, Surat that the said gold is not smuggled goods, which they have failed to provide. They had thus acquired possession and had concerned themselves in dealing with the said gold which they knew or had reason to believe are liable to confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962. It appears that Shri Girishbhai Shah and M/s. Swapnil Jewellers are culpable and the act of omission and commission made on their part for the smuggling of gold which are

liable for confiscation, has rendered them liable for penalty under Section 112(a), 112 (b) & 117 of the Customs Act, 1962.

27.3 M/s. Paras Gold, Vadodara

Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara admitted in his statement that he cannot say for sure who had supplied him the said foreign origin gold. Further, he stated that they purchase gold from various persons who sell gold in retail and it might be possible that such persons had brought in the said gold from Mumbai or Surat Airport. As per Section 123(1) of the Customs Act, the burden of proof lies on M/s. Paras Gold, Vadodara that the said gold is not smuggled good, which they have failed to provide. They had thus acquired possession and had concerned themselves in dealing with the said gold which they knew or had reason to believe are liable to confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962. It appears that Shri Lokeshkumar N. Soni and M/s. Paras Gold are culpable and the act of omission and commission made on their part for the smuggling of gold which are liable for confiscation, has rendered them liable for penalty under Section 112(a), 112 (b) & 117 of the Customs Act, 1962.

27.4 M/s. Abhinandan Bullion, Surat

Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion, Surat admitted in his statement that the seized gold of 61.01 grams may be purchased by them from retailers as sometimes they purchase gold from retailers on the basis of rates and availability. He also stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. Shri Sheel Rohit Shah stated that it is possible that the said person had smuggled the said gold through Surat Airport. As per Section 123(1) of the Customs Act, the burden of proof lies on M/s. Abhinandan Bullion, Surat that the said gold is not smuggled good, which they have failed to provide. They had thus acquired possession and had concerned themselves in dealing with the said gold which they knew or had reason to believe are liable to confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962. It appears that Shri Sheel Rohit Shah and M/s. Abhinandan Bullion are culpable and the act of omission and commission made on their part for the smuggling of gold which are liable for confiscation, has rendered them liable for penalty under Section 112(a), 112 (b) & 117 of the Customs Act, 1962.

27.5 M/s. Siddhi Jewels, Surat

Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat admitted during his statement that they had purchased the said gold of 105.50 grams from an unregistered person and it is possible that the said person had smuggled the gold through Airport. As per Section 123(1) of the Customs Act, the burden of proof lies on M/s. Siddhi Jewels, Surat that the said gold is not smuggled good, which they have failed to provide. They had thus acquired possession and had concerned themselves in dealing with the said gold which they knew or had reason to believe are liable to confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962. It appears that Shri Dixitkumar Rajnikant Shah and M/s. Siddhi Jewels are culpable and the act of omission and commission made on their part for the smuggling of gold which are liable for confiscation, has rendered them liable for penalty under Section 112(a), 112 (b) & 117 of the Customs Act, 1962.

27.6 Shri Jayantibhai Shambhubhai Patel and M/s. Patel Rajeshkumar Naranbhai & Company:

M/s. Patel Rajeshkumar Naranbhai & Company- Aangadia had concerned them by dealing with carrying and providing the courier service for movement of the said foreign origin gold which appears to be smuggled into the country, i.e. (i) gold weighing 65.90 grams of M/s. Motiwala Art Jewellers, Surat, (ii) gold weighing 100 grams of M/s. Swapnil Jewellers, Surat, (iii) gold weighing 49.90 grams of M/s. Paras Gold, Vadodara, (iv) gold weighing 61.01 grams of M/s. Abhinandan Bullion, Surat and (v) gold weighing 105.50 grams of M/s. Siddhi Jewels, Surat without verifying the legitimate documents of import of such foreign origin gold from respective senders through their employee, namely Shri Jayantibhai Shambhubhai Patel.

It appears that Shri Jayantibhai Shambhubhai Patel on behalf of the firm i.e. M/s. Patel Rajeshkumar Naranbhai & Company- Aangadia had indulged in carrying the said smuggled foreign origin gold, i.e., (i) gold weighing 65.90 grams of M/s. Motiwala Art Jewellers, Surat, (ii) gold weighing 100 grams of M/s. Swapnil Jewellers, Surat, (iii) gold weighing 49.90 grams of M/s. Paras Gold, Vadodara, (iv) gold weighing 61.01 grams of M/s. Abhinandan Bullion, Surat and (v) gold weighing 105.50 grams of M/s. Siddhi Jewels, Surat and was intercepted by DRI Ahmedabad on 07.06.2023 at Kalupur Railway Station with the said smuggled gold which are liable for confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act. Thus, by indulging in acquiring possession of, carrying and transport of said smuggled foreign origin gold without licit documents which were seized by DRI under reasonable belief that the

same are smuggled gold and liable for confiscation under Customs Act, 1962, he has rendered his firm liable for penal action under Section 112(a), 112 (b) and 117 of the Customs Act, 1962.

Further, during the recording of statement of Shri Suchit Patel, Partner of M/s. Patel Rajeshkumar Naranbhai & Company, admitted that they cannot accept the parcels containing foreign origin gold for transport/ courier.

It also appear that Shri Jayantibhai Shambhubhai Patel, the employee of the firm, i.e. M/s. Patel Rajeshkumar naranbhai & Company has failed in his obligation to report the possession of foreign origin gold which are liable for confiscation under Sections 111(d), 111(j), 111(l) and 111(m) of the Customs Act, to respective revenue authorities. By indulging himself in such acts of omission and commission, he has rendered himself liable for penal action under Section 112(a), 112(b) & 117 of the Customs Act, 1962.

28. The seized gold, i.e. (i) One cut piece of gold bar of foreign origin, weighing 65.90 grams of M/s. Motiwala Art Jewellers, Surat, (ii) One gold bar of foreign origin, weighing 100 grams of M/s. Swapnil Jewellers, Surat, (iii) Gold pieces of foreign origin, weighing 49.90 grams of M/s. Paras Gold, Vadodara, (iv) Cut pieces of gold bar of foreign origin, weighing 61.01 grams of M/s. Abhinandan Bullion, Surat and (v) Cut pieces of gold bar of foreign origin, weighing 105.50 grams of M/s. Siddhi Jewels, Surat, were seized from the Aangadiya person outside Kalupur Railway Station, Ahmedabad. Thus, in terms of Section 122 of Customs Act, 1962, the SCN issuing authority is Joint/ Additional Commissioner of Customs, Ahmedabad.

29. The documents relied upon in this Investigation Report are listed in the **Annexure-R** to this Notice.

30. The subject matter is under the provisions of Section 110 (2) of the Customs Act, 1962, under which a Show Cause Notice is required to be given within a period of six months from the date of seizure or such extended period in terms of proviso to Section 110(2) of Customs Act, 1962. However, further verification of facts/digital evidences/recording of statement of other persons appearing on record during the course of inquiry is required to be done. The investigating agency reserves its right to bring on record further evidence against the noticees of the Show Cause Notice and also to issue Show Cause Notice to any other person not covered in this Show Cause Notice, found to be involved, by issue of an

addendum or Supplementary Show Cause Notice or Separate Show Cause Notice.

31. In view of above, Shri Altaf Shafi Motiwala, Proprietor of M/s. Motiwala Art Jewellers, Surat; Shri Girishbhai Shah, Proprietor of M/s. Swapnil Jewellers, Surat; Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara; Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion, Surat; Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat and Shri Jayantibhai Shambhubhai Patel are hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

31.1 Absolute Confiscation of the following items, seized from the possession of Shri Jayantibhai Shambhubhai Patel, should not be made under the provisions of Section 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962 :

(i) One cut piece of gold bar of foreign origin, weighing 65.90 grams in total, valued at Rs. 3,98,695/- (Three Lakhs Ninty Eight Thousand Six Hundread & Ninty Five Only) pertaining to M/s. Motiwala Art Jewellers placed under seizure vide Seizure Memo (DIN- 202310DDZ10000000E34) dated 25.10.2023. **(RUD-6)**

(ii) One gold bar of foreign origin, weighing 100 grams in total, valued at Rs. 6,05,000/- (Six Lakhs Five Thousand Only) pertaining to M/s. Swapnil Jewellers placed under seizure vide Seizure Memo (DIN-202310DDZ1000061616C) dated 25.10.2023. **(RUD-7)**

(iii) Gold pieces of foreign origin, weighing 49.90 grams in total, valued at Rs. 3,01,895/- (Three Lakhs One Thousand Eight Hundred Ninty Five Only) pertaining to M/s. Paras Gold placed under seizure vide Seizure Memo (DIN-202310DDZ10000945529) dated 25.10.2023. **(RUD-8)**

(iv) Cut pieces of gold bar of foreign origin, weighing 61.01 grams in total, valued at Rs. 3,69,110/- (Three Lakhs Sixty-Nine Thousand One Hundred Ten Only) pertaining to M/s. Abhinandan Bullion placed under seizure vide Seizure Memo (DIN-202310DDZ10000666CD3) dated 25.10.2023. **(RUD-9)**

(v) Cut pieces of gold bar of foreign origin, weighing 105.50 grams in total, valued at Rs. 6,38,375/- (Six Lakhs Thirty-Eight

Thousand Three Hundred Seventy-Five Only) pertaining to M/s. Siddhi Jewels placed under seizure vide Seizure Memo (DIN-202310DDZ10000999CAD) dated 25.10.2023. **(RUD-10)**

31.2. Penalty should not be imposed on:-

- i. Shri Altaf Shafi Motiwala, Proprietor of M/s. Motiwala Art Jewellers, Surat and resident of 101, Rivera Heights, Gorat Road, Opp. Alvi Row House, Rander, Veluk, Surat-395005 under Section 112(a), 112(b) & 117 of the Customs Act, 1962 w.r.t. seizure of One cut piece of gold bar of foreign origin, weighing 65.90 grams in total, valued at Rs. 3,98,695/- (Three Lakhs Ninty Eight Thousand Six Hundread & Ninty Five Only) pertaining to M/s. Motiwala Art Jewellers placed under seizure vide Seizure Memo (DIN- 202310DDZ10000000E34) dated 25.10.2023. **(RUD-6)** ;
- ii. Shri Girishbhai Shah, Proprietor of M/s. Swapnil Jewellers, Surat and resident of 87, Desai Faliyu, Vav, Taluka Kamrej, Surat under Section 112(a), 112(b) & 117 of the Customs Act, 1962 w.r.t. seizure of One gold bar of foreign origin, weighing 100 grams in total, valued at Rs. 6,05,000/- (Six Lakhs Five Thousand Only) pertaining to M/s. Swapnil Jewellers placed under seizure vide Seizure Memo (DIN-202310DDZ1000061616C) dated 25.10.2023. **(RUD-7)**;
- iii. Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara and Resident of 6/A, Laxmi Nagar Society, Near Parichay Park, Waghodiya Road, Vadodara-390019 under Section 112(a), 112(b) & 117 of the Customs Act, 1962 w.r.t. seizure of Gold pieces of foreign origin, weighing 49.90 grams in total, valued at Rs. 3,01,895/- (Three Lakhs One Thousand Eight Hundred Ninty Five Only) pertaining to M/s. Paras Gold placed under seizure vide Seizure Memo (DIN-202310DDZ10000945529) dated 25.10.2023. **(RUD-8)**;
- iv. Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion, Surat and resident of 602, Prayag Flats, Sagar Sarita Sangam Lane, Behind Sargam Shipping Center, Parle Point, Umra, Surat, Gujarat- 395007 under Section 112(a), 112(b) & 117 of the Customs Act, 1962 w.r.t. seizure of Cut pieces of gold bar of foreign origin, weighing 61.01 grams in total, valued at Rs. 3,69,110/- (Three Lakhs Sixty-Nine Thousand One Hundred Ten Only) pertaining to M/s. Abhinandan Bullion placed under seizure vide Seizure Memo (DIN-202310DDZ10000666CD3) dated 25.10.2023. **(RUD-9)**;

- v. Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat and resident of C-401, Ssimandhar Campus, B/H Western Somchintamani, Pal Adajan, Surat under Section 112 (a), 112 (b) and 117 of the Customs Act, 1962 w.r.t. seizure of Cut pieces of gold bar of foreign origin, weighing 105.50 grams in total, valued at Rs. 6,38,375/- (Six Lakhs Thirty-Eight Thousand Three Hundred Seventy-Five Only) pertaining to M/s. Siddhi Jewels placed under seizure vide Seizure Memo (DIN-202310DDZ10000999CAD) dated 25.10.2023. **(RUD-10)**;
- vi. Shri Jayantibhai Shambhubhai Patel, Employee of M/s. Patel Rajeshkumar Naranbhai & Company, Nagarsheth market, Shop no. 19, Ratanpol, marchipol, Ahmedabad, Gujarat under Section 112(a), 112(b) & 117 of the Customs Act, 1962 w.r.t. seizure of parcels weighing 65.90 grams, 100 grams, 49.90 grams, 61.01 grams and 105.50 grams as seized under seizure memos as mentioned at Para No. 31.1 above.
- vii. M/s. Patel Rajeshkumar Naranbhai & Company, Nagarsheth market, Shop no. 19, Ratanpol, marchipol, Ahmedabad, Gujarat under Section 112(a), 112(b) & 117 of the Customs Act, 1962 w.r.t. seizure of parcels weighing 65.90 grams, 100 grams, 49.90 grams, 61.01 grams and 105.50 grams as seized under seizure memos as mentioned at Para No. 31.1 above.

32. The Noticee are further required to state specifically in the written reply as to whether they 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 they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

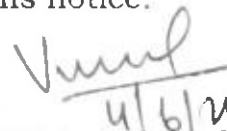
33. The Noticee/s, are further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone 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.

34. This show cause notice is issued without prejudice to any other action that may be taken against her, 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.

35. Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case. The investigating agency reserves its right to bring on record further evidence against the noticees of the Show Cause Notice and also to issue Show Cause Notice to any other person not covered in this Show Cause Notice, found to be involved, by issue of an addendum or Supplementary Show Cause Notice or Separate Show Cause Notice.

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

O/C


(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad.

F. No. VIII/10-84/DRI-AZU/O&A/HQ/2024-25

Dated 04.06.2024

DIN- 2024067111NODDD8182E1

BY SPEED POST:

To,

- 1) Shri Altaf Shafi Motiwala, Proprietor of M/s. Motiwala Art Jewellers, Surat and resident of 101, Rivera Heights, Gorat Road, Opp. Alvi Row House, Rander, Veluk, Surat-395005
- 2) Shri Girishbhai Shah, Proprietor of M/s. Swapnil Jewellers, Surat and resident of 87, Desai Faliyu, Vav, Taluka Kamrej, Surat
- 3) Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara and Resident of 6/A, Laxmi Nagar Society, Near Parichay Park, Waghodiya Road, Vadodara-390019
- 4) Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion, Surat and resident of 602, Prayag Flats, Sagar Sarita Sangam Lane, Behind Sargam Shipping Center, Parle Point, Umra, Surat, Gujarat- 395007
- 5) Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat and resident of C-401, Ssimandhar Campus, B/H Western Somchintamani, Pal Adajan, Surat
- 6) Shri Jayantibhai Shambhubhai Patel, c/o M/s. Patel Rajeshkumar Naranbhai & Company, Nagarsheth market, Shop no. 19, Ratanpol, marchipol, Ahmedabad, Gujarat
- 7) M/s. Patel Rajeshkumar Naranbhai & Company, Nagarsheth market, Shop no. 19, Ratanpol, marchipol, Ahmedabad, Gujarat

Copy to:

- 1) The Additional Director General, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad
- 2) The Superintendent System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
- 3) The Deputy Commissioner, SVPIA, Ahmedabad, with request to affix the same at Notice Board at Airport (for any information to any other claimant)
- 4) Notice Board at Customs House, Ahmedabad (for any information to any other claimant)
- 5) Guard File.

ANNEXURE - R (LIST OF RELIED UPON DOCUMENTS)

RUD No.	Statement / RUD	Remarks
1	Panchnama Dated 07.06.2023 for the interception of aangadiya employees outside Kalupur Railway Station	Copy Enclosed (in CD)
2	Panchnama Dated 07.06.2023 for the examination of baggage of Aangadiya	Copy Enclosed (in CD)
3	Statement dated 20.06.2023 of Shri Suchit Patel, Partner of M/s. Patel Rajeshkumar Naranbhai & Company Angadia recorded under Section 108 of the Customs Act, 1962	Copy Enclosed (in CD)
4	Panchnama dated 07.08.2023 under which the valuation and examination of the detained goods was done by the Gold Assayer	Copy Enclosed (in CD)
5	Valuation Report dated 28.08.2023 given by Shri Kartikey Vasantrai Soni, Govt. approved Gold Assayer certifying the purity of Gold, weight, value of gold.	Copy Enclosed (in CD)
6	Seizure Memo (DIN- 202310DDZ10000000E34) dated 25.10.2023 i.r.o. One cut piece of gold bar of foreign origin, weighing 65.90 grams in total, valued at Rs. 3,98,695/- pertaining to M/s. Motiwala Art Jewellers	Copy Enclosed (in CD)
7	Seizure Memo (DIN-202310DDZ1000061616C) dated 25.10.2023 i.r.o. One gold bar of foreign origin, weighing 100 grams in total, valued at Rs. 6,05,000/- pertaining to M/s. Swapnil Jewellers	Copy Enclosed (in CD)
8	Seizure Memo (DIN-202310DDZ10000945529) dated 25.10.2023 i.r.o. Gold pieces of foreign origin, weighing 49.90 grams in total, valued at Rs. 3,01,895/- pertaining to M/s. Paras Gold	Copy Enclosed (in CD)
9	Seizure Memo (DIN-202310DDZ10000666CD3) dated 25.10.2023 i.r.o. Cut pieces of gold bar of foreign origin, weighing 61.01 grams in total, valued at Rs. 3,69,110/- pertaining to M/s. Abhinandan Bullion	Copy Enclosed (in CD)
10	Seizure Memo (DIN-202310DDZ10000999CAD) dated 25.10.2023 i.r.o. Cut pieces of gold bar of foreign origin, weighing 105.50 grams in total, valued at Rs. 6,38,375/- pertaining to M/s. Siddhi Jewels	Copy Enclosed (in CD)
11	Panchnama dated 07.12.2023 iro release of goods	Copy Enclosed (in CD)
12	Statement dated 29.01.2024 of Shri Altaf Shafi Motiwala, Proprietor of M/s. Motiwala Art Jewellers recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
13	Statement dated 05.02.2024 of Shri Rushabh Vimalkumar Shah, Proprietor of M/s. Rushabh Jewels recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
14	Statement dated 13.12.2023 of Shri Girishbhai Shah, Proprietor of M/s. Swapnil Jewellers, Surat was recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
15	Copy of the invoice no. 1047 dated 06.06.2023 issued by M/s. N. R. Jewellers for the sale of Gold to M/s. Swapnil Jewellers	Copy Enclosed (in CD)
16	Statement dated 15.02.2024 of Shri Jignesh Narendra Adeshra, Partner of M/s. N.R. Jewellers was recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)

17	Statement dated 14.03.2024 of Shri Girishbhai Shah, proprietor of M/s. Swapnil Jewellers recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
18	Statement dated 05.02.2024 of Shri Lokeshkumar N. Soni, Proprietor of M/s. Paras Gold, Vadodara recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
19	Statement dated 09.02.2024 of Shri Dhruvbhai Soni recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
20	Statement dated 04.01.2024 of Shri Sheel Rohit Shah, Proprietor of M/s. Abhinandan Bullion recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
21	Copy of the invoice dated 05.06.2023 issued by M/s. Shree Ganesh Spot, Surat for the sale of the Gold to M/s. Abhinandan Bullion	Copy Enclosed (in CD)
22	Statement dated 04.03.2024 of Shri Lalit Shankarlal Jain, Proprietor of M/s. Shree Ganesh Spot was recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
23	Statement dated 14.03.2024 of Shri Sheel Rohit Shah, proprietor of M/s. Abhinandan Bullion recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
24	Statement dated 09.02.2024 of Shri Vanrajsinh Ratubha Zala, Karta of M/s. Gujarat Bullion HUF recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
25	Statement dated 06.02.2024 of Shri Dixitkumar Rajnikant Shah, Proprietor of M/s. Siddhi Jewels, Surat recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
26	Statement dated 05.03.2024 of Shri Dilip Chandalia of M/s. Bhairav Gold, Mumbai recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
27	Letter dated 01.12.2023, granting extension for period of six months for issuance of Show Cause Notice i.r.o. Siezed goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962	Copy Enclosed (in CD)