



પ્રધાન આયુક્તકાકાર્યાલય, સીમાશુલ્ક, અહમદાબાદ

“સીમાશુલ્કભવન, ”પહોળીમંજિલ, પુરાનેહાઈકોટ્કેસામને, નવરગપુરા, અહમદાબાદ – 380 009.
દૂરભાષ : (079) 2754 4630 ફેક્સ : (079) 2754 2343 ઈ-મેલ: cus-ahmd-adj@gov.in

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

Shri Kahid Johar Shabbir Electricwala, (D.O.B: 17.09.1992)

(hereinafter referred to as “the said passenger/ Noticee”), residential address as per passport is, B/602, Tirupathi Tower, Evershine City Vasai East, Palghar, Maharashtra, Pin-401208, India, holding Indian Passport No. X5252355, arrived by Indigo Flight No. 6E-92 from Jeddah to Ahmedabad on 12.02.2024 (Seat No: 2A) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of input of DRI, Calicut, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 12.02.2024 (**RUD – 01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggage.

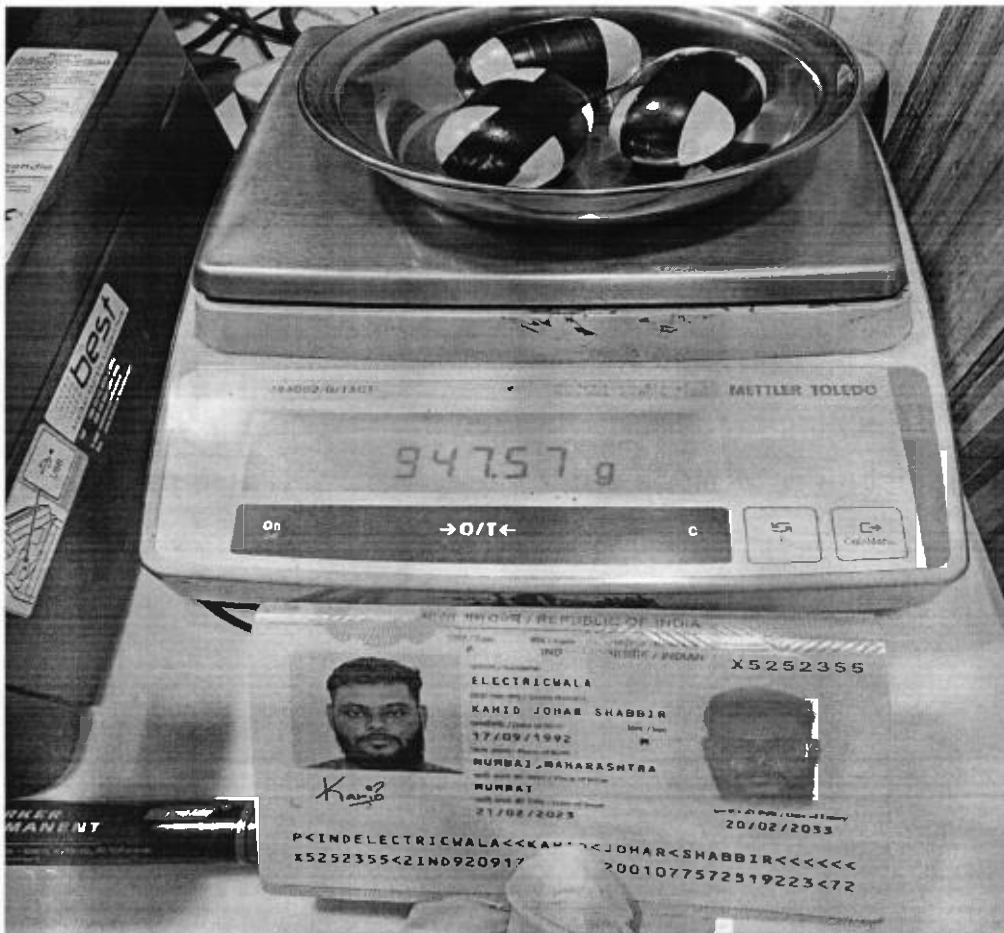
2. The officers asked the passenger whether he was carrying any contraband/ dutiable goods in person or in baggage to which he denied. The officers informed the passenger that he would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of two independent witnesses gave his consent to be searched in presence of the Superintendent of Customs. The passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he was wearing on his body/ clothes. Thereafter the passenger, removed the metallic substances from his body such as mobile, purse etc., and kept it in a

plastic tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating there was nothing objectionable/ dutiable substance was on his body/ clothes. Thereafter, the baggage of the passenger was scanned in the X-Ray Bag Scanning Machine (BSM) installed near the Green Channel counter at terminal 2 of SVPI Ahmecabad, however, nothing suspicious was observed. Thereafter, the said passenger, the panchas and the officers moved to the AIU office located opposite belt No.3 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. The officers checked the baggage of the passenger, however nothing objectionable was found.

2.1 Thereafter, after thorough interrogation by the officers, in presence of the panchas, the passenger confessed that he had three capsules inserted/ hidden inside his rectum and the capsules contained gold paste. He was then taken to the washroom opposite belt no. 6 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad where he removed three capsules of gold paste from his rectum and handed it over to the AIU officers. Thereafter, the AIU officers called the Government Approved Valuer and informed him that three capsules had been recovered from one passenger and the passenger had admitted that it was gold in semi-solid paste form and hence, the Government Approved Valuer needed to come to the Airport for testing and valuing the said material. In reply, the Government Approved Valuer informed the AIU officer that the testing of the said material was only possible at his workshop as gold has to be extracted from such semi-solid paste form by melting it and also informed the address of his workshop.

2.2 Accordingly, the officers, the panchas and the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Behind Ratnam Complex, C.G. Road, Ahmedabad-380006. On reaching the aforesaid premises, the officer introduced the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, the Government Approved Valuer. Shri Kartikey Vasantrai Soni, the

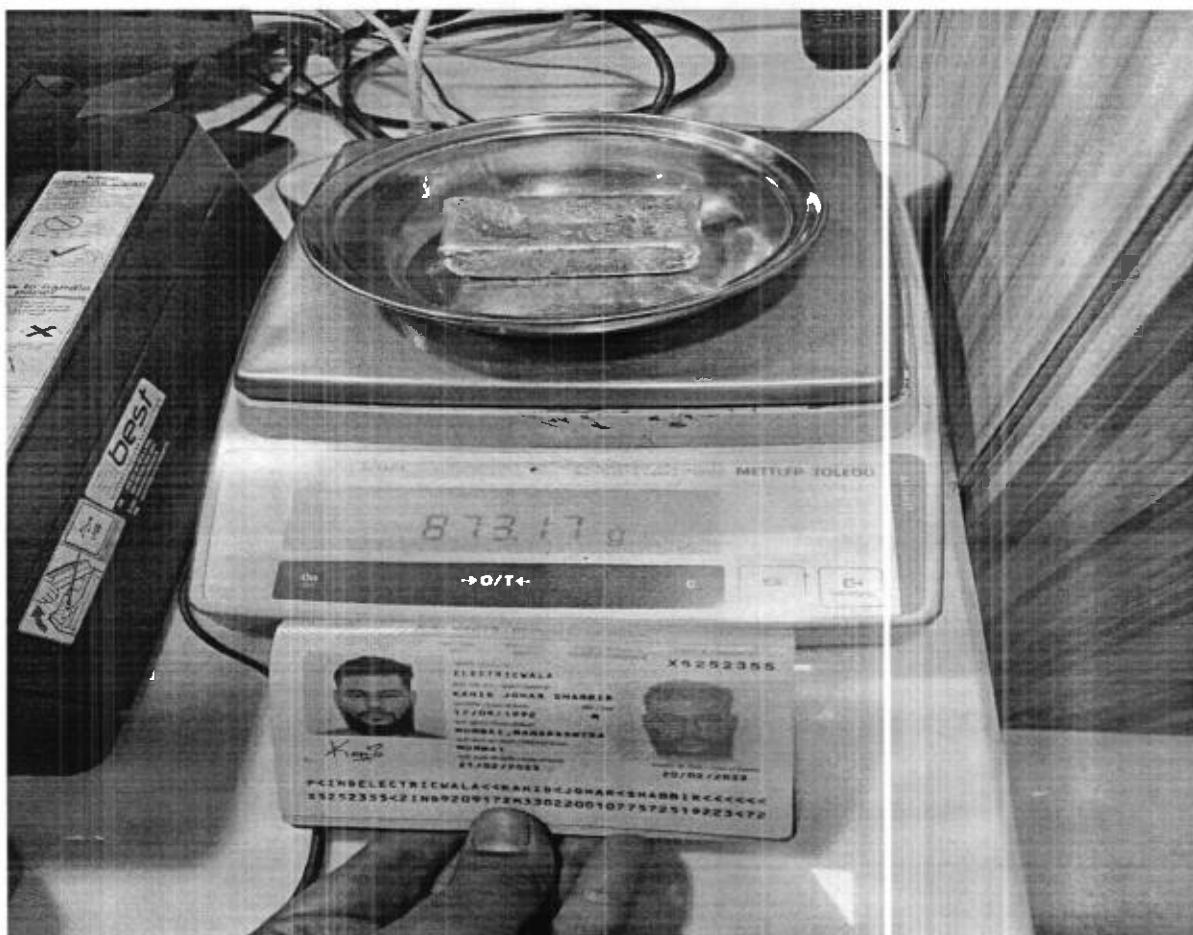
Government Approved Valuer weighed the said three capsules on his weighing scale and informed that it was weighing 947.570 grams (gross weight). The photograph of the same is as under:



2.3 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said capsules containing semi-solid paste material into solid gold. After completion of the melting procedure, Government Approved Valuer informed that one gold bar weighing **873.170 grams** having purity 999.0/24 Kt. is derived from the said three capsules. After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide certificate no. 1347/2023-24 dated 12.02.2024 (**RUD-02**) certified that the extracted gold bar is having purity 999.0/24kt and tariff value is **Rs.48,23,312/-** (Rupees Forty Eight Lac Twenty Three Thousand Three Hundred and Twelve only), and Market value is **Rs.56,10,117/-** (Rupees Fifty Six Lac Ten Thousand One Hundred and Seventeen Only). The value of the gold bar has been calculated as per the Notification No. 09/2024-Customs (N.T.) dated 31.01.2024 (gold) and Notification No. 10/2024-Customs (N.T.) dated 01.02.2024 (exchange rate). The outcome of the said testing is summarized in below table:

S. No.	Details of items	Net weight in grams	Purity	Market value (Rs.)	Tariff value (Rs.)
1	1 Gold Bar	873.170	999.0/ 24 Kt.	56,10,117/-	48,23,312/-

The photograph of the extracted gold bar is as follows:-



2.4 The method of purifying, testing and valuation used by Shri Kartikey Vasantrai Soni was done in presence of the independent panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1347/2023-24 dated 12.02.2024 given by Shri Kartikey Vasantrai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

3. The following documents produced by the passenger – Shri Kahid Johar Shabbir Electricwala were withdrawn under the Panchnama dated 12.02.2024:

- i) Copy of Stamped pages of Passport No. X5252355 issued at Mumbai on 21.02.2023 valid up to 20.02.2033.
- ii) Boarding pass dated 12.02.2024 showing Seat No.2A of Indigo Flight No. 6E-92 from Jeddah to Ahmedabad.

4. Accordingly, the said one gold bar having purity 999.0/24 Kt. weighing 873.170 grams, derived from the capsules containing semi-solid paste material recovered from Shri Kahid Johar Shabbir Electricwala was seized vide Panchnama dated 12.02.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made there under.

5.1 A statement of Shri Kahid Johar Shabbir Electricwala was recorded on 12.02.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that he took flight for Madina, Saudi Arabia on 24.01.2024 from CSMI Airport, Mumbai for Umrah; after that he boarded flight from Jeddah to Ahmedabad on 12.02.2024; that the travel ticket was booked by the person who given gold in Jeddah; that the gold was purchased by an unknown person in Jeddah and given him at hotel room in Jeddah; that he did not know the person and his mobile number and other details, the said person promised to give Rs.1.20 Lakh for Umrah purpose; that he had visited to UAE, Saudi Arab many times but this is the first time when he had brought gold through SVPI, Ahmedabad; that the ticket for his return journey from Jeddah to Ahmedabad was cheaper than Jeddah to Mumbai; that from Ahmedabad to Mumbai he was supposed to go by train; He further stated that a person was supposed to come at SVPI, Airport, Ahmedabad to collect the smuggled gold from him; that he had intentionally not declared the seized items, i.e. gold before the Custom Authorities on his arrival at SVP International Airport Ahmedabad as he wanted to clear it illicitly and evade payment of Customs Duty; he said that he was fully aware that clearing gold without declaring before Customs, with an intent to evade payment of Customs duty was an offence, under the provisions of the Customs Act, 1962 and regulations; he also stated that he did not fill any Declaration form for declaring dutiable goods to Customs. He agreed that he had done evasion of Customs duty on total weighing 873.170 grams of purity 999.0/24 Kt. and having tariff value of Rs.48,23,312/- (Rupees Forty-Eight Lac Twenty-Three Thousand Three Hundred and Twelve only),

and Market value of Rs.56,10,117/- (Rupees Fifty-Six Lac Ten Thousand One Hundred and Seventeen Only) derived from semi-solid gold paste comprising of gold and chemical mix which were recovered from his rectum.

5.2. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounting to **Rs.56,10,117/-** totally weighing **873.170** grams recovered from **Shri Kahid Johar Shabbir Electricwala** is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962.

The provisions of Section 104 (6) & (7) of the Customs Act, 1962 are reproduced as under:-

(6) Notwithstanding anything contained in the Code of [6] Criminal Procedure, 1973, (2 of 1974) an offence punishable under section 135 relating to –
 (a) evasion or attempted evasion of duty exceeding fifty lakh rupees; or
 (b) prohibited goods notified under section 11 which are also notified under sub-clause (C) of clause (i) of sub-section (1) of section 135; or
 (c) import or export of any goods which have not been declared in accordance with the provisions of this Act and the market price of which exceeds one crore rupees; or
 (d) fraudulently availing of or attempt to avail of drawback or any exemption from duty provided under this Act, if the amount of drawback or exemption from duty exceeds fifty lakh rupees, shall be non-bailable.

(7) Save as otherwise provided in sub-section (6), all other offences under this Act shall be bailable.

5.3. From the above, it is clear that cases other than those mentioned in 104 (6) are bailable offences. In the instant case, tariff value of the gold weighing **873.170** grams is **Rs.48,23,312/-** and Market value is

Rs.56,10,117/-, therefore, the offence committed by the above passenger was bailable offence as the value of goods was not more than Rs.1 Crore. Therefore, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad was authorized to arrest **Shri Kahid Johar Shabbir Electricwala** under Section 104 of the Customs Act, 1962 and after arresting the passenger, he was offered bail subject to conditions in terms of Circular No. 38/2013-Cus dated 17.09.2013. The passenger accepted the bail conditions, deposited bail bond amount of Rs.88,000/- paid by Foil No. 39942 dated 13.02.2024 and released on bail.

6. The above said gold bar weighing 873.170 grams, valued at Rs.48,23,312/- (Tariff value) and Rs.56,10,117/- (Market value), recovered from Shri Kahid Johar Shabbir Electricwala, was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the capsules containing semi-solid paste material, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 873.170 grams which was attempted to be smuggled by Shri Kahid Johar Shabbir Electricwala, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 873.170 grams derived from the capsules weighing 947.570 grams was placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo Order dated 12.02.2024 (**RUD - 04**).

7. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes—

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

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

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

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

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

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

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

IV) Section 79. Bona fide baggage exempted from duty. -

(1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty –

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said

officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

V) "Section 110 – Seizure of goods, documents and things.—

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:"

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

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

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

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

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

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

VIII) "Section 119 – Confiscation of goods used for concealing smuggled goods–*Any goods used for concealing smuggled goods shall also be liable to confiscation."*

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

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

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

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come*

to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.

Contravention and violation of law:

8. It therefore appears that:

- (a) The passenger Shri Kahid Johar Shabbir Electricwala had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing **873.170** grams having purity 999.0/24 Kt. derived from the semi-solid paste comprising of gold and chemical mix concealed in rectum and having tariff value of **Rs.48,23,312/-** (Rupees Forty-Eight Lac Twenty-Three Thousand Three Hundred and Twelve only), and Market value of **Rs.56,10,117/-** (Rupees Fifty-Six Lac Ten Thousand One Hundred and Seventeen Only). The said gold was concealed in rectum in the semi-solid paste form by the passenger and not declared to the Customs. The passenger opted green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported gold bar weighing 873.170 grams of purity 999.0/24 Kt. by Shri Kahid Johar Shabbir Electricwala by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.
- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.

(c) The improperly imported gold by the passenger Shri Kahid Johar Shabbir Electricwala found concealed in rectum as semi-solid paste form, without declaring it to the Customs and now converted into gold bar is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.

(d) Shri Kahid Johar Shabbir Electricwala by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.

(e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing **873.170** grams of purity 999.0/ 24 Kt. and having tariff value of **Rs.48,23,312/-** (Rupees Forty Eight Lac Twenty Three Thousand Three Hundred and Twelve only), and Market value of **Rs.56,10,117/-** (Rupees Fifty Six Lac Ten Thousand One Hundred and Seventeen Only) derived from semi-solid gold paste comprising of gold and chemical mix having gross weight of 947.570 grams concealed in rectum by the passenger without declaring it to the Customs, are not smuggled goods, is upon the passenger Shri Kahid Johar Shabbir Electricwala.

9. In view of the above, now, therefore, **Shri Kahid Johar Shabbir Electricwala**, residing at B/602, Tirupathi Tower, Evershine City Vasai East, Palghar, Maharashtra, Pin-401208, India, holding Indian Passport No. X5252355, is 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:

(i) One Gold Bar weighing **873.170** grams of purity 999.0/24 Kt. and having tariff value of **Rs.48,23,312/-** (Rupees Forty

Eight Lac Twenty Three Thousand Three Hundred and Twelve only), and Market value of **Rs.56,10,117/-** (Rupees Fifty Six Lac Ten Thousand One Hundred and Seventeen Only) derived from semi-solid gold paste comprising of gold and chemical mix having gross weight of 947.570 grams concealed in rectum by the passenger and placed under seizure under panchnama proceedings dated 12.02.2024 and Seizure Memo Order dated 12.02.2024, should not be confiscated under the provisions of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

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

12. This show cause notice is issued without prejudice to any other action that may be taken against him, under any other provisions of Customs Act, 1962 and/or rules made there under and/or under the provisions of any other law for the time being in force or against any

other company, person(s), goods and conveyances whether named in this notice or not.

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

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

Vishal
18/6/24
(Vishal Malani)
Additional Commissioner,
Customs, Ahmedabad

F. No.: VIII/10-89/SVPIA-A/O&A/HQ/2024-25
DIN: 20240671MN0000111DC7

Date : 18.06.2024

BY SPEED POST

To,

Shri Kahid Johar Shabbir Electricwala,
B/602, Tirupathi Tower,
Evershine City, Vasai East,
Palghar, Maharashtra, Pin-401208, India,

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs (AIU), SVPI Airport, Ahmedabad.
- (ii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site.
- (iii) Guard File.

Annexure 'A'

List of documents relied upon in the show cause notice, issued to Shri Kahid Johar Shabbir Electricwala, for attempting to smuggle One Gold Bar weighing 873.170 grams:

Sr. No	Document	Remarks
1	Panchnama drawn on 12.02.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 1347/2023-24 dated 12.02.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 12.02.2024 of Shri Kahid Johar Shabbir Electricwala	Copy enclosed
4.	Seizure memo Order dated 12.02.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 873.170grams.	Copy enclosed

Panchanama dated 12.02.2024 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad

Sr. No.	Name & Address of the Panchas	Age in Yrs.	Occupation
1.	Laxman Lal Labana S/o Maganlal Labana, Vard No.6, Sajjanpura, Bankra, Dungarpur, Rajasthan-314406 Adhaar No.-6475 7827 1164	48	Service
2.	Manish Labana, 128, Jadavnagar, Bharvad Vas, Mamnagar, Ahmedabad-380052, Adhaar No. 4017 0725 0423	26	Service

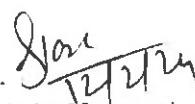
On being called upon by a person, who introduces herself as Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad by showing her identity card, we the above named panchas present ourselves at approx. 08.50 AM of 12.02.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Sarjula Vasava introduces us to other officers namely Shri Rakesh Kumar and Shri Ravi Shankar both Superintendent (AIU) and Shri Kamal Kumar Khatik, Inspector of Customs (AIU), SVPI Airport, Ahmedabad. Sarjula Vasava requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers as per intelligence received from DRI, Calicut. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad informs us that they have input that 03 passengers are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. 6E92 of Indigo airlines which will be landing at approximately 09.10 AM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

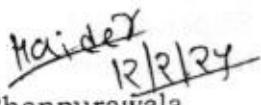
Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officers, the three passengers identify (1) Electricwala Kahid Johar Shabbir and having Passport No. X5252355 (2) Electricwala Raziya Sabir having Passport No. T4700881 (3) Bhanpurawala Haider Hussainy having Passport No. V4733760 and shows their Boarding Pass which shows that all three has travelled from Jeddah to Ahmedabad on 12.02.2024 by Indigo airlines flight No. 6E92, Seat No. 2A- Electricwala

Before me,

Pancha 1. Sarjula Vasava 12.2.24

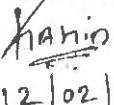

(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 2. Haider 12.2.24


2024/12/24

Haider Hussainy

1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala Haider Hussainy


12/02/24

(Passengers)

Kahid Johar Shabbir, Seat No. 2B- Electricwala Raziya Sabir and Seat No. 4B- Bhanpurawala Haider Hussainy at SVPI Airport, Ahmedabad.

The AIU officers inform the passenger that they will be conducting his and her personal search and other accompanied officers will conduct detailed examination of all three of the passengers. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are having full trust on the officers. Now, the AIU officer asks the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs.

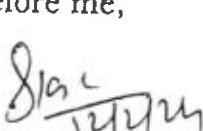
Now, the AIU officers ask Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from their body/clothes. The passengers remove all the metallic objects such as mobile, purse, jewellery etc. and keeps in a plastic tray and passes through the DFMD machine. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on their body/clothes. Thereafter, the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passengers, we the panchas and the officers of AIU move to the AIU office located opposite Belt No. 3 of the Arrival Hall, terminal 2 of Sardar Vallabhbhai Patel International Airport, Ahmedabad alongwith the baggage of the passengers. The AIU officers checked the baggage of the passengers, however nothing objectionable is found.

Now, the AIU officers ask the said passengers again as they have specific input, if they are having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the panchas, AIU officers interrogate the said passengers and on sustained interrogation and repeated questioning, all three passengers Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy confess that they are carrying three capsules each containing gold paste concealed in his or her rectum. Now all three passengers are taken to the washroom opposite belt no. 6 of arrival hall, Terminal 2 by the officer, where above said all three passengers removes all capsules covered with black tape containing gold paste from their rectum.

Thereafter, the AIU officer calls the Government Approved Valuer and informs him that total nine capsules have been recovered from all three passengers, it is gold in semi-solid paste form and hence, he needs to come to the Airport for testing and valuation of the said material. In

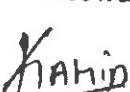
Before me,

Pancha 1. 12.2.24


(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

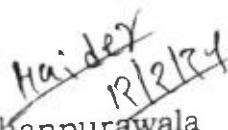
Pancha 2. 12.2.24

1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala Haider Hussainy



12/02/24

(Passengers)

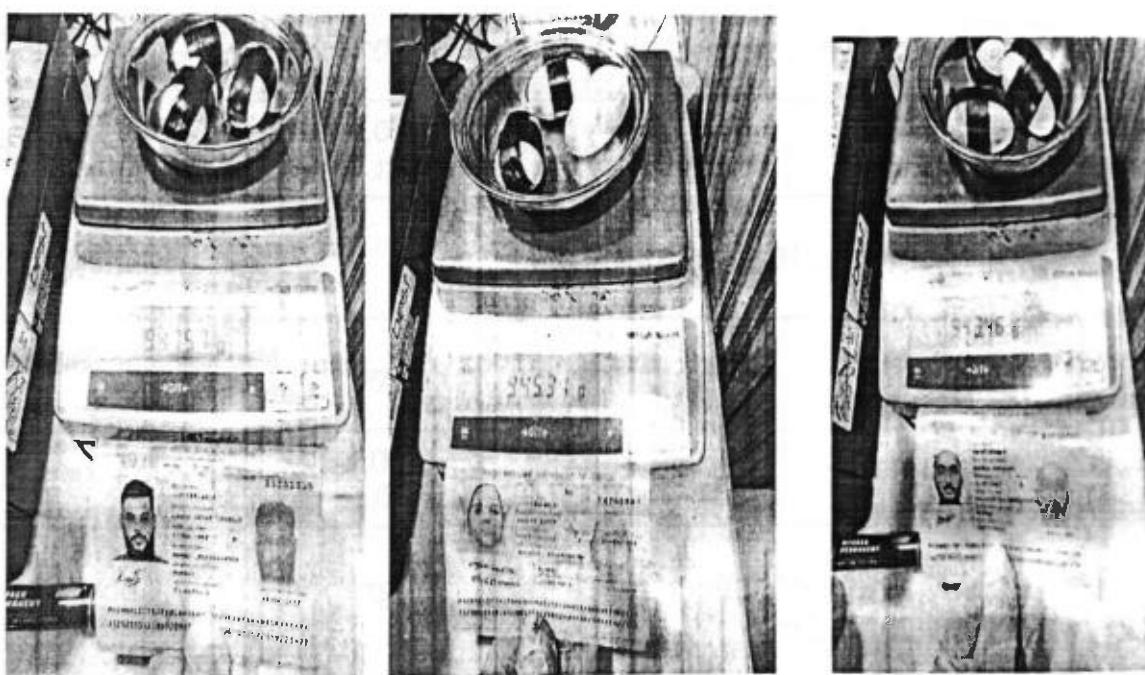

Haider Hussainy
12.2.24

reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 13.30 PM on 12.02.2024 we the panchas along with the passengers and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006.

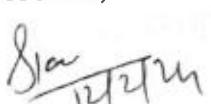
On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance covered with adhesive black tape on his weighing scale, Shri Kartikey Vasantrai Soni informs that the three capsules recovered from Electricwala Kahid Johar Shabbir containing gold paste wrapped white rubber with black tape is weighing **947.57 Grams**, the three capsules recovered from Electricwala Raziya Sabir containing gold paste wrapped white rubber with black tape is weighing **945.31 Grams** and three capsules recovered from Bhanpurawala Haider Hussainy containing gold paste wrapped in white rubber with black tape is weighing **943.46 Grams**.

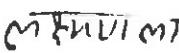
Now the AIU officers takes the photographs of the said capsules which are as under:



Thereafter, he leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the capsules containing semi-solid substance consisting of gold and chemical mix one

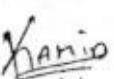
Before me,


(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 1.  12.2.24

Pancha 2.  12.2.24

1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala Haider Hussainy


12/02/24

(Passengers)

by one into solid gold. The black tape of capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bars in presence of we panchas, the passenger and the AIU Officers. We the panchas, the passengers and the officers carefully observed the process of melting of Gold and its conversion into Gold Bar and fully satisfied with the method adopted by the Government Approved Valuer. The details of the Gold bars converted, its weight, purity and value submitted by the Government Approved Valuer are as under-

1. Electricwala Kahid Johar Shabbir

Details of items	Pcs	Gross weight in gram	Net weight in gram	Purity	Market Value in Rs.	Tariff Value in Rs.
Gold Bar	01	947.57	873.170	999.0, 24 Kt.	56,10,117/-	48,23,312/-

2. Electricwala Raziya Sabir

Details of items	Pcs	Gross weight in gram	Net weight in gram	Purity	Market Value in Rs.	Tariff Value in Rs.
Gold Bar	01	945.31	866.540	999.0, 24 Kt.	55,67,520/-	47,86,689/-

3. Bhanpurawala Haider Hussainy

Details of items	Pcs	Gross weight in gram	Net weight in gram	Purity	Market Value in Rs.	Tariff Value in Rs.
Gold Bar	01	943.46	874.460	999.0, 24 Kt.	56,18 406/-	48,30,438/-

Now the AIU officer takes the photographs of the above said bars which are as under:

Before me,

(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 1. M. T. M. 12.2.24

Pancha 2. M. T. M. 12.2.24

1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala Haider Hussainy

Kahid
12/02/24

(Passengers)



The value of the gold bar has been calculated as per the Notification No. 09/2024-Customs (N.T.) dated 31.01.2024 (gold) and Notification No. 10/2024-Customs (N.T.) dated 01.02.2024 (exchange rate). He submits his **valuation Certificate No.1347/2023-24** (Kahid Johar Shabir Electricwala) **1350/2023-24** (Raziya Sabir Electricwala), **1348/2023-24** (Shri Haider Hussainy Bhanpurwala) to the AIU Officer which is in Annexure-A and Annexure-B for passengers. We the above panchas and the said passenger put our dated signature on the said valuation report.

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 08.00 PM on 12.02.2024.

Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that-

Electricwala Kahid Johar Shabbir is aged 32 years (DOB-17.09.1992) S/o Shabbir Issaji Electricwala residing at B/602, Tirupathi Tower, Evershine City Vasai East, Palghar, Maharashtra, Pin-401208

Electricwala Raziya Sabir is aged 64 years (DOB-21.05.1960) D/o Ismail Ali Lokhandwala residing at A/1403, Reliable Prestige, Chandan Naka, Nallasopara East, Palghar, Maharashtra, Pin-401209.

Bhanpurawala Haider Hussainy is aged 23 years (DOB-12.05.2001) S/o Hussainy Bhanpurawala residing at A/29, Sai Prasad, Achole Road, Near Bori Colony, Nallasopara East, Palghar, Maharashtra, Pin-401209.

On being asked by the AIU officer, in presence of we the panchas, passenger Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy produce the identity proof documents which are as under:-

Before me,

Pancha 1. SVPI 12.2.24

Sarjula Vasava
(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 2. Haider 12.2.24

23/2/24 12-2-24

Haider 12/2/24

1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala
Haider Hussainy

Kahid
12/02/24

(Passengers)

1. Electricwala Kahid Johar Shabbir

i) Copy of Passport No. X5252355 issued at Mumbai on 21.02.2023 valid up to 20.02.2033.
ii) Boarding pass of Flight No. 6E92, Seat No. 2A from Jeddah to Ahmedabad.

2. Electricwala Raziya Sabir

i) Copy of Passport No. T4700881 issued at Mumbai on 25.03.2019 valid up to 24.03.2029.
ii) Boarding pass of Flight No. 6E92, Seat No. 2B from Jeddah to Ahmedabad.

3. Bhanpurawala Haider Hussainy

i) Copy of Passport No. V4733760 issued at Mumbai on 23.11.2021 valid up to 22.11.2021.
ii) Boarding pass of Flight No. 6E92, Seat No. 4B from Jeddah to Ahmedabad.

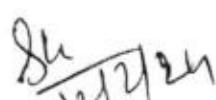
Now, the AIU officer show the passengers as well as us, the passenger manifest of Indigo Flight No. 6E92, in which name of Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy mentioned clearly. We the panchas as well as the passengers put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same.

The gold bars recovered from the said passengers Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy are attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by **Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy** are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bars along with packing material are being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passenger, places the said gold bars **recovered from** Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy in transparent plastic boxes along with the respective packing materials i.e. black coloured adhesive tape and after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

Before me,

Pancha 1. *M&H/UTM/12.2.21*



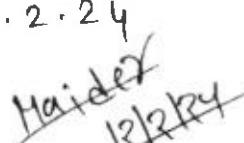
(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 2. *H.A.I.U. 12.2.24*

1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala Haider Hussainy



2024/12-2-24

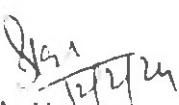


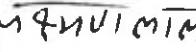
*Haider
12/2/24*

We, the above mentioned two panchas, the AIU officer as well as the passengers have put our dated signature on the packing list placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar alongwith the packing materials is handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5752 dated 12.02.2024 (Electricwala Kahid Johar Shabbir), Ware House Entry No. 5753 dated 12.02.2024 (Electricwala Raziya Sabir) and 5750 dated 12.02.2024 (Bhanpurawala Haider Hussainy).

Nothing else is seized or taken over from the passenger Electricwala Kahid Johar Shabbir, Electricwala Raziya Sabir and Bhanpurawala Haider Hussainy except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passengers are hurt during the course of panchnama. The panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of truth and correctness. The Panchnama concluded in a peaceful manner at approx. 9.30 PM on 12.02.2024.

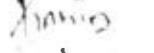
Before me,


(Sarjula Vasava)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Pancha 1.  12.2.24

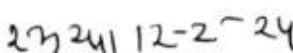
Pancha 2.  12.2.24

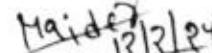
1. Electricwala Kahid Johar Shabbir 2. Electricwala Raziya Sabir 3. Bhanpurawala Haider Hussainy


12.02.24

(Passengers)

 12.02.24

 12.02.24

 12.02.24

Statement of Shri Kahid Johar Shabbir Electricwala, Male, S/o Shri Shabbir Issaji Electricwala, DOB 17/09/1992, Address -B/602, Tirupathi Tower, Evershine City, Vasai East, Palghar, Maharashtra, India-401208 (Mob.- 9768763751) recorded under section 108 of Customs Act, 1962 on 08.02.2024, PassPort No. - X5252355

I, Shri Kahid Johar Shabbir electricwala, Male, S/o Shri Emigration Check Required, DOB 17/09/1992, Address -B/602, Tirupathi Tower, Evershine City, Vasai East, Palghar, Maharashtra, India-401208 on being called vide Summons F.No.VIII/10-303/AIU/A/2023-24, dated-12.02.2024 by you i.e. the Superintendent of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 12.02.2024.

Before recording my this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and have been explained that giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code. Further, I have also been explained that my statement can be used against me or against any other person, in these enquiry proceedings or in any other proceedings as evidence in the court of Law. After having understood the said provisions, I give my true and correct statement which is as under:

My name, age and residential address given above are correct. I am staying at the said address and my age is 31 years. I am residing with my mother at this address. My mobile No. is 9768763751. I submit the copy of my Passport bearing No.X5252355 issued on 21.02.2023 and valid upto 20.02.2033. On being asked, I state that I have passed 7th Class passed from St. George High School, Malad, Mumbai, Maharashtra. I can read, write and speak Hindi, Marathi and English. On being asked I state that I am a cab/taxi driver by professional.


(Kahid Johar Shabbir Electricwala)


Before Me
(Ravi Shankar Kumar)
Superintendent

Further, hereafter, I voluntarily reply the questions as asked by the AIU officer:

Q.1. When & from where did you go ?

Ans 1. I went to Madina, Saudi Arabia on 24.01.2024 from CSMI, Airport, Mumbai Airport, Maharashtra.

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

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

Q.3. Who bought tickets for your journey from Mumbai to Madina and Jeddah to SVPI, Airport Ahmedabad?

Ans.3 The to and from tickets were booked by the person who given gold in Jeddah.

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

Ans.4 The gold is purchased by a unknown person in Jeddah and given me at my hotel room where I stayed in Jeddah.

Q.5. What is the name, mobile number, address etc. who gave you gold in Jeddah?

Ans.5 I don't know the Person and his mobile number and other details. He gave me the gold and promised to give Rs.1.20 Lakh for Umrah Purpose.

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

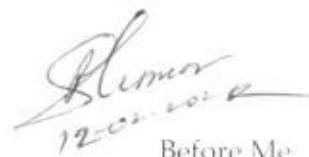
Ans.6 I have visited to UAE , Saudi Arab many times. But this is the first time I had brought gold through SVPI, Ahmedabad.

Q.7. Why did you land at Ahmedabad when you could have taken direct flight from Jeddah to Mumbai?

Ans.7 The ticket for my return journey from Jeddah to Ahmedabad was cheaper than Jeddah to Mumbai. Therefore, the ticket may be booked by the person who given the gold in Jeddah.



(Kahid Johar Shabbir Electricwala)



Before Me
(Ravi Shankar Kumar)
Superintendent

Q.8 How did you plan to go to Mumbai, Maharashtra from Ahmedabad, Gujarat?

Ans.8 I was supposed to go to Mumbai by train from Ahmedabad.

Q.9 Please inform the details of the person to whom you were to handover the gold smuggled by you and where?

Ans.9 As informed, a person was supposed to come at SVPI, Airport to collect the smuggled gold from me.

Q.10 Why you are not declared the gold at Red Channel of Customs?

Ans.10. I state that I had intentionally not declared the seized items, i.e., gold before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 873.170 grams of 24Kt, with purity 999.0 is having market value of Rs. 56,10,117/- (Fifty Six Lakh Ten thousand One hundred Seventeen only) and Tariff Value Rs. 48,23,312/- (Rupees Forty Eight Lakhs Twenty Three Thousand Three Hundred Twelve only) which were recovered from my rectum.

I have nothing further to state at the moment. I have given my above statement voluntarily and willingly without any fear, favour, threat, coercion or duress and in token of the above statement being true and correct, I put my dated signature below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been typed as per my say and I further state that I have been shown and explained the panchnama and

(Kahid Johar Shabbir Electricwala)

Before Me
(Ravi Shankar Kumar)
Superintendent

understand English and have read the aforesaid pancunama and my above statement and the same is true and correct.

I have read my statement and found true and voluntary which is covered in total four pages. In respect of the same, I put my date & signature.

Kahid
12/02/24

Plumon
12/02/2024

Kahid
(Kahid Johar Shabbir Electricwala)

Plumon
12/02/2024
Before Me
(Ravi Shankar Kumar)
Superintendent

ANNEXURE 'A'

Dated: 12/02/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Kahid Johar Shabbir Electricwala** Passport No. **X5252355**, residing at, B/602, Tirupathi Tower, Evershine City, Vasai East, Plghar, Maharashtra, India travelling by Indigo Flight No: 6E 92 Arrived on: 12/02/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Three Rubber Capsules Covered in Black Tape containing with some paste material having Gross Weight **947.570** Grams. from his possession.

On the Basis of above Verification of Semi Solid Substance, I Recommended for Testing of the said Substance.

As per my judgement, this Semi Solid Substance is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 12/02/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 12/02/2024.



Mr. Kartikey Vasantrai
12/02/24

(SONI KARTIKEY VASANTRAI)

P. 1 12.2.24

P. 2 12.2.24

*Xamio
12/02/24*



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



www.kvjewels.in



info@kjewels.in



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

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM KAHID JOHAR SHABBIR ELECTRICWALA AT SVPI AIRPORT, AHMEDABAD ON 12/02/2024.

Certificate No: 1347/2023-24

Dated: 12/02/2024.

This is to certify that I have checked and examined the One of Gold Bar weighing **873.170** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **947.570** Grams (Three Rubber Capsules Covered in Black Tape) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 09/2024- Customs (N.T.) dated 31.01.2024 (gold) and Notification No. 10/2024- Customs (N.T.) dated 01.02.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64250** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **55239.10** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	873.170	999.0 24Kt	5610117	4823312
	Total	1	873.170		5610117	4823312

Place: Ahmedabad

Date: 12/02/2024



Kartikey Vasantrai
12/02/24

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1347/2023-24 Dated:12.02.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Kahid Johar Shabbir Electricwala

P. 1 मनीष 12.2.24

P. 2 मनीष 12.2.24

*Kahid
12/02/24*



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info@kjewels.in



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



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

F. No. VIII/10-303/AIU/A/2023-24

Date: 12.02.2024

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one Gold Bar total weight 873.170 gram of 24Kt, with purity 999.0 recovered/derived from body concealment i.e. rectum in form of capsule, is having market value of Rs. 56,10,117/- (Rupees Fifty Six Lakh ten thousand one hundred seventeen only) and Tariff Value Rs. 48,23,312/- (Rupees Fourty eight lakh twenty three thousand three hundred twelve only) as on 12.02.2024 smuggled by Kahid Johar Shabbir Electricwala, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Kahid Johar Shabbir Electricwala, in form of body concealment i.e. rectum in form of capsule having gross weight of 947.570 grams and from that derived 01 Gold Bar total weighing 873.170 grams having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 12.02.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Kahid Johar Shabbir Electricwala, is being seized vide warehouse entry no.5752/2024, dated 12.02.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	01 Gold bar weighing 873.170 grams having purity 999.0/24 Kt recovered/derived from body concealment i.e. rectum in form of capsule having gross weight of 947.570 grams.	1	873.170	24 Kt	Rs.5610117/-	Rs. 4823312/-
	Total	1	873.170	24 Kt	Rs.5610117/-	Rs. 4823312/-

Date : 12.02.2024
Place: SVPI Airport,Ahmedabad

R. Kumar
12.02.2024

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