



प्रधान आयुक्तका कार्यालय, सीमा शुल्क ,अहमदाबाद

" सीमाशुल्कभवन , "पहलीमंजिल ,पुरानेहाईकोर्टकेसामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

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ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

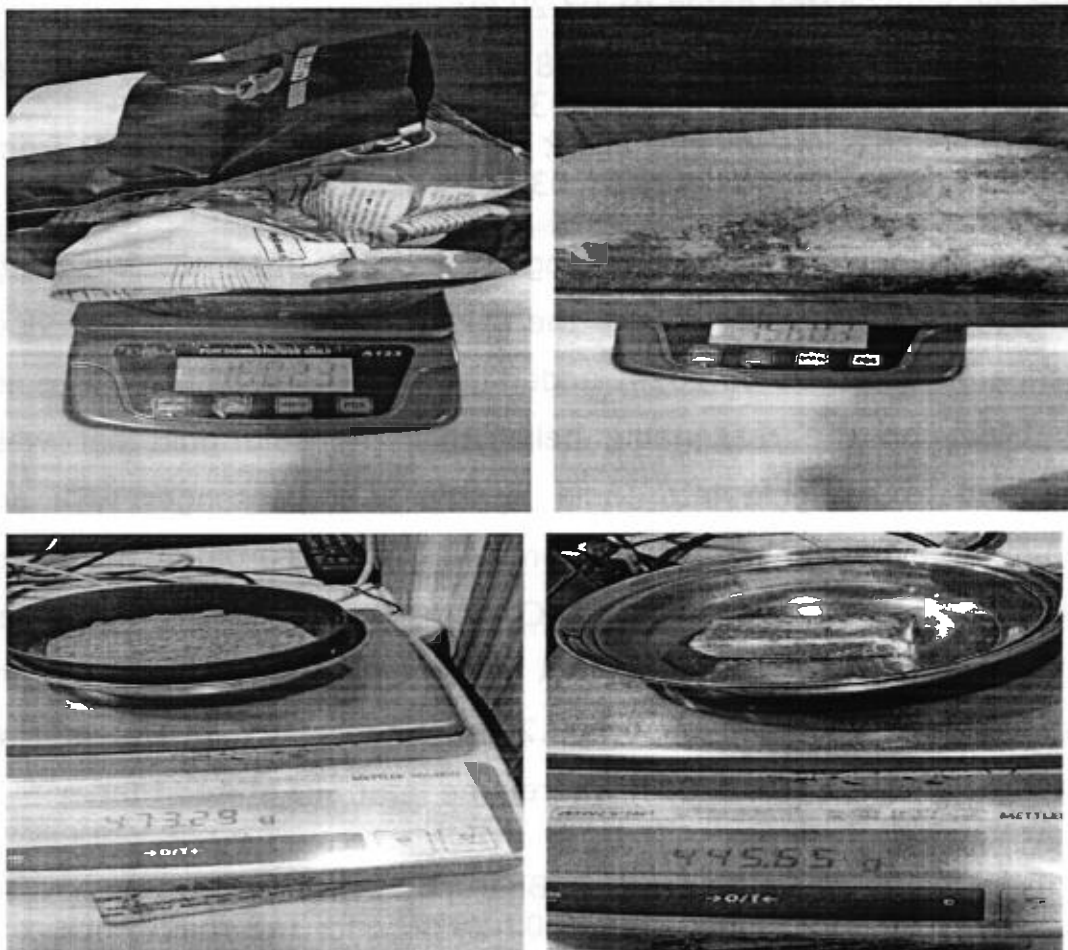
Shri Samli Ajijirfan Musa Vali (DOB 02.03.1978), holding an Indian Passport Number W7298795, residing at Bangla Street, Tankariya, Bharuch - 392240 Gujarat, arrived by Spice jet Flight no. SG 16 from Dubai to Ahmedabad on 01.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 01.03.2024 (**RUD – 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a black colored trolley bag and a shoulder bag as his Checked-in 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

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 that nothing objectionable 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 Ahmedabad, a dark black yellow image appeared in the baggage of the passenger. On being asked about the suspicious image, the passenger didn't give satisfactory reply. Then, the officers request the passenger to remove all the items from his trolley bag and scan in the X-Ray baggage scanning machine one by one. The officers find that 03 packets of flavored powder are showing same dark black yellow image. On being asked, the passenger admitted that gold dust is mixed in the said flavored powder. The baggage is scanned again in the X-Ray baggage scanning machine, but nothing objectionable observed.

2.1 Thereafter, the Customs officer calls the Government Approved Valuer on 01.03.2024 and informs him that flavoured powder mixed with gold dust is detected from passenger and hence, he needs to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from the said powder and also informs the address of his workshop. Accordingly, the officers, the Panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006 in Government vehicle. Shri Kartikey Vasantraai Soni, the Government Approved Valuer weighed the 03 packets of flavored powder recovered from the passenger and informs that the gross weight of the said packets is 1602.300 gms. He cut open the packets and collected the said powder which weighs 1560.300 gms. The photograph of the same is as under :



2.2 The Government approved valuer Shri Kartikey Vasantryai Soni after the process of converting the said gold dust into solid gold, informed that one gold bar weighing 445.650 grams having purity 999.0/24 Kt. is derived. After testing the said gold bar, the Government Approved Valuer confirms that it is pure gold. Shri Soni Kartikey Vasantryai vide certificate no. 1437/2023-24 dated 01.03.2024 certifies that the extracted gold bar from the said passenger is having net weight **445.650** Grams, purity 999.0/24kt, tariff value of **Rs.24,45,308/-** and market value of **Rs.28,77,562/-**. The value of the gold bar has been calculated as per the Notification No. 16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate).

2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantryai 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 given by Shri Kartikey Vasantryai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates.

The following documents produced by the passenger were withdrawn under the Panchnama dated 01.03.2024:

- i) Copy of Passport No. W7298795 issued at Ahmedabad on 09.05.2023 valid up to 08.05.2033.
- ii) Boarding pass of Spicejet Flight No. SG-16, Seat No. 16 D from Dubai to Ahmedabad dated 01.03.2024.

3. Accordingly, gold bar having purity 999.0/24 Kt. weighing 445.650 grams, recovered from the said passenger was seized vide Panchnama dated 01.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was attempted to smuggle into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder. A statement of Shri Samli Ajijirfan Musa Vali was recorded on 01.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he inter alia stated that -

- (i) he works as a auto driver in Bharuch;
- (ii) he went to Dubai on 13.02.2024 and returned back on 01.03.2024 by Spicejet Flight No. SG 16 from Dubai to Ahmedabad; that he had never indulged in any smuggling activity in the past and this was first time he had carried gold;
- (iii) his friend has given him flavored powder mix gold dust to deliver in Mumbai, who was supposed to contact after reaching Mumbai.
- (iv) he had been present during the entire course of the Panchnama dated 01.03.2024 and he confirmed the events narrated in the said panchnama drawn on 01.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he was aware that smuggling of gold without payment of Customs duty is an offence; he was well aware of the gold in dust form mixed with flavored powder but he did not make any declarations in this regard with an intention to smuggle the same without payment of Customs duty.

4. The above said gold bar weighing 445.650 grams recovered from the said passenger was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealing the same in the form of gold dust in flavored powder, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 445.650 grams is attempted to be smuggled by the said passenger, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 445.650 grams and its packing

material i.e. 03 plastic packets used to conceal the same, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 01.03.2024. **(RUD - 04).**

5. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes—

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

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

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

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

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

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

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

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

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

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

- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

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

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

VII) Section 119 in the Customs Act, 1962 :

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:

6. It therefore appears that –

(a) The passenger had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 445.650 grams having purity 999.0/24 Kt. derived from gold dust and having Tariff value of Rs.24,45,308/- and market value of Rs.28,77,562/-. The said gold dust was mixed in flavored powder in 03 packets and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 445.650 grams of purity 999.0/24 Kt. by the passenger by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.

(b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77

of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

- (c) The improperly imported gold by the passenger found concealed in plastic packets containing gold dust in flavored powder, without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) The passenger by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (f) As per Section 123 of Customs Act 1962, the burden of proving that the gold bar weighing 445.650 grams of purity 999.0/24 Kt. and having Tariff value of Rs. 24,45,308/- and market value of Rs. 28,77,562/-, derived from gold dust mixed with flavored powder in 03 packets, without declaring it to the Customs, is not smuggled goods, is upon the passenger.

7. Now, therefore, **Shri Samli Ajijirfan Musa Vali**, residing at Bangla Street, Tankariya, Bharuch- 392240 Gujarat, holding an Indian Passport Number W7298795, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at 2nd Floor, Customs House, Opp. Cld High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **445.650** grams having purity 999.0/24 Kt. and having Tariff value of **Rs.24,45,308/-** and market value of **Rs.28,77,562/-** derived from gold dust mixed with

flavored powder in 03 packets by the passenger and placed under seizure under panchnama proceedings dated 01.03.2024 and Seizure Memo Order dated 01.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

- (ii) The packing material i.e. 03 plastic packets used for concealment of the said gold dust mixed with flavored powder, seized under panchnama dated 01.03.2024 and Seizure memo order dated 01.03.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

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

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

10. This show cause notice is issued without prejudice to any other action that may be taken against him, under this Act or any other law for the time being in force, or against any other company,

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

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

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


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

DIN: 20240671MN0000777A93
F. No. VIII/10-101/SVPIA-C/O&A/HQ/2024-25 Date: 18.06.2024

BY SPEED POST

To,
Shri Samli Ajijirfan Musa Vali,
Bangla Street, Tankariya,
Bharuch- 392240 Gujarat.

- 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 Samli Ajijirfan Musa Vali.

Sr. No	Document	Remarks
1	Panchnama drawn on 01.03.2024 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate dated 01.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 01.03.2024 of Shri Samli Ajijirfan Musa Vali.	Copy enclosed
4.	Seizure memo Order dated 01.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 445.650 grams along with its packing material.	Copy enclosed

**Panchnama dated 01.03.2024 drawn at the Arrival Hall of
Terminal 2 of SVPI Airport, Ahmedabad**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Jigar Vaghela (AEP No. AMD2301105297)	24	Service
2.	Prashant Patel (AEP No. AMD2301179661)	30	Service

On being called upon by a person, who introduces himself as Shri Sumit Kumar Saxena, Inspector of Customs (AIU), SVPI Airport, Ahmedabad by showing his identity card, we the above named panchas present ourselves at approx. 6.45 AM of 01.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Sumit Kumar Saxena introduces us to other officers namely Shri Jai Prakash Agarwal and Rajesh Kumar, both Superintendents of Customs, Air Intelligence Unit, at SVPI Airport, Ahmedabad. On the basis of passenger profiling, the officer requests us to remain present as panchas during the course of personal and baggage search proceedings of the passenger. On being requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

2. The AIU officers around 7.00 AM on 01.03.2024 in presence of we the panchas intercept one passenger, along with their checked-in baggage when the said passenger try to exit the Green Channel at arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about their identity by the AIU officers, the passenger identifies himself as Shri Samli Ajijirfan Musa Vali holding Indian Passport bearing No. W7298795 & DOB: 02.03.1978. The AIU Officers inform we the panchas that the said passenger has arrived by Spicejet Flight No. SG-16 from Dubai to Ahmedabad on 01.03.2024. The AIU officers inform us that the said passenger has opted for green channel but on suspicious movement of the passenger, thorough checking of them and examination of the baggage is required. We the aforesaid panchas give our consent to remain present as independent witnesses in the said proceedings.

3. We the panchas observe that the intercepted passenger is carrying checked in baggage i.e. a black coloured trolley bag and a shoulder bag. The AIU officer asks them if they have anything to declare to the Customs, in reply to which they deny. The AIU officer informs the passenger that he along with his accompanied officers would be conducting their personal search and detailed examination of their baggages. The AIU officers scan the checked in baggage and hand baggage of the passenger Shri Samli Ajijirfan

Before me,

1-3-24

Siger

Pancha 1.

(Sumit Kumar Saxena)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 2. *haryat*

1/3/24

09.03.2024
(Samli Ajijirfan Musa Vali)
Passenger

Musa Vali in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad, a dark black yellow images appeared in the baggage of the passenger. On being asked about the suspicious images, the passenger didn't give satisfactory reply. Then, the officers request the passenger to remove all the items from his trolley bag and scan in the X-Ray baggage scanning machine one by one. The officers find that 03 packets of flavored powder are showing same dark black yellow image. On being asked, the passenger in our presence admits that gold dust is mixed in the said flavored powder. The baggage is scanned again in the X-Ray baggage scanning machine, but nothing objectionable observed.


The AIU officers offer their personal search to the passenger, but the passenger deny saying that he is having full trust on the AIU officers. Now, the AIU officer asks the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which both the passenger give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officers ask the said passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from their body/clothes. Further, the passenger readily remove all the metallic objects such as mobile, wallet, belt etc. and kept in a plastic tray and passed through the DFMD machine, however no beep sound is heard indicating there is nothing objectionable/dutiable on his body/clothes.


4. Thereafter, the Customs officer calls the Government Approved Valuer on 01.03.2024 and informs him that flavoured powder mixed with gold dust is detected from passenger and hence, he needs to come to the Airport for testing and valuation of the said material. In reply, the Government Approved Valuer informs the Customs officer that the testing of the said material is only possible at his workshop as gold has to be extracted from the said powder and also informs the address of his workshop and requests to come around 10.00 AM.

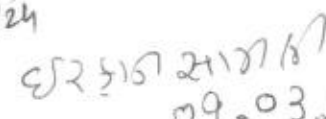
5. Thereafter, at around 10.00 am on 01.03.2024, we the panchas along with the passenger and the AIU officer leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer. On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person namely Shri Kartikey Soni Vasantraai, Government Approved Valuer. Here, the Government approved valuer weighs the 03 packets of flavored powder recovered from the passenger and informs that the gross weight of the said packets is

Before me,

1-3-24
T1498
Pancha 1.


(Sumit Kumar Saxena)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 2. 
11/3/24


09.03.2024
(Samir Ajijirfan Musa Vali)
Passenger

1602.300 gms. He cut open the packets and collected the said powder which weighs 1560.300 gms.

6. Thereafter, the government approved valuer leads us to the furnace, inside his workshop. Here, he starts the process of converting the said powder into solid gold by extraction process by heating into the furnace and upon heating the said solid substance, turns into liquid material. The said substance in liquid state is taken out of furnace, and poured in a bar shaped plate and after cooling for some time, it becomes yellow coloured solid metal in form of 1 bar. After testing the said yellow coloured metal, the Government Approved Valuer vide its report No. 1437/2023-24 dated 01.03.2024 confirms that it is pure gold. The photographs are as under:



Before me,

1-3-24

7/947

Pancha 1.

Sumit
01/03/24
(Sumit Kumar Saxena)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 2. *Arasud*

1/3/24

Samli Ajijirfan Musa Vali
09.03.2024
(Samli Ajijirfan Musa Vali)
Passenger

7. After completion of the procedure, Government Approved Valuer informs that 1 Gold bar weighing 445.650 Grams having purity 999.0/24kt is recovered from the pax.

8. Further, he informs that the recovered gold bar from the said passenger is having net weight 445.650 Grams, purity 999.0/24kt, tariff value of Rs. 24,45,308/- and market value of Rs. 28,77,562/-. The value of the gold bar has been calculated as per the Notification No. 16/2024-Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024-Customs (N.T.) dated 15.02.2024 (exchange rate).

9. After the proceedings of the extraction of gold at the workshop, we panchas, Customs officer and the passenger come back to the Airport in a government vehicle along with the extracted gold bar on 01.03.2024.

10. Thereafter in the presence of we the panchas, on scrutiny of the documents of the passenger, it is found that Shri Samli Ajijirfan Musa Vali is residing at Bangla Street, Tankariya, Bharuch- 392240 Gujarat.

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

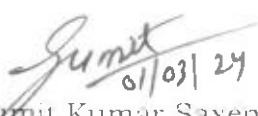
- i) Copy of Passport No. W7298795 issued at Ahmedabad on 09.05.2023 valid up to 08.05.2033.
- ii) Boarding pass of Spicejet Flight No. SG-16, Seat No. 16 D from Dubai to Ahmedabad dated 01.03.2024.

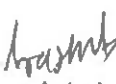
12. We the panchas as well as the passenger put our dated signatures on copies of all the above mentioned travelling documents and the above passenger manifest, as a token of having seen and agreed to the same. The gold bar and gold chain recovered from the above said passenger are attempted to be smuggled 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 both the passenger, is liable for confiscation as per the provisions of Customs Act, 1962; hence, it is being placed under seizure.

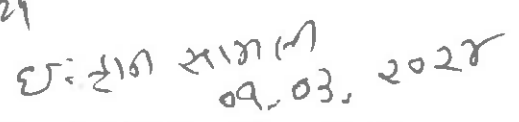
13. The officer, then, in presence of we the panchas and in the presence of the said passenger, places the said gold bar of 999.0/24kt purity weighing 445.650 grams belonging to Shri Samli Ajijirfan Musa Vali along with 03 plastic packets wherein flavored powder mixed with gold dust is concealed, in one transparent plastic box and the same is sealed with the Customs lac

Before me,

Signature
2-3-24
Pancha 1.


(Sumit Kumar Saxena)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 2. 
11/3/24


(Samli Ajijirfan Musa Vali)
Passenger


seal. We, the above mentioned two panchas, the AIU officer as well as the passenger have put our dated signature on the packing list placed over the box and as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic box containing gold bar and packing material is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5873 dated 01.03.2024.

14. The Customs officer informs that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by we the panchas, AIU Customs Officer and the passenger.


15. Nothing else is seized or taken over from the passenger except what has been mentioned above in the panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger is hurt during the 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. 1.00 PM on 01.03.2024.

Before me,

143-24
TIG 47
Pancha 1.


(Sumit Kumar Saxena)
Inspector (AIU)
SVPI Airport, Ahmedabad

Pancha 2.


1/3/24

0525167 2427767
04.03.2024
(Samli Ajijirfan Musa Vali)
Passenger

Statement of Shri AJIJIRGAN MUSA VALI SAMLI S/o MUSA VALI SAMLI, DOB: 02.03.1978 holding an Indian Passport No. W 7298795, residential address BANGLA STREET, TANKARIYA, BHARUCH, Pin-392240, GUJARAT recorded under Section 108 of the Customs Act, 1962 on 01.03.2024.

I, Shri AJIJIRGAN MUSA VALI SAMLI S/o MUSA VALI SAMLI, DOB: 02.03.1978 holding an Indian Passport No. W 7298795, residential address BANGLA STREET, TANKARIYA, BHARUCH, Pin-392240, GUJARAT, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 01.03.2024 in response to the summons dated 01.03.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under :

Q.1 Please state your name, age, address and profession ? What is your education and what are the languages known to you ?

Ans- My name, age and address stated above are true and correct. I am a auto driver in bharuch. I have passed 9th class and can read, write and understand Hindi and English languages.

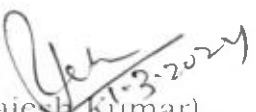
Q.2 Please give the details of your family residing with you and their profession ?

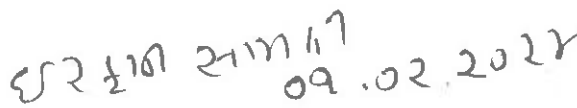
Ans- There are 4 members in my family i.e., my wife, and two child.

Q.3 What is your monthly income ?

Ans- My monthly income is Rs. 25,000/- approx.

Before me


(Rajesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Shri AJIJIRGAN MUSA VALI SAMLI)
Pax

Q.4 Please explain regarding your overseas travels ?

Ans- I travelled to Dubai on 13.02.2024. I came on 01.03.2024 by Spice Jet Flight No. SG 16. I booked a air ticket by agent. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold dust which was hidden in Flavoured powder.

Q.5 Please peruse Panchnama dated 01.03.2024 drawn at SVPI Airport, Ahmedabad and offer your comments.

Ans- I have perused the said Panchnama dtd. 01.03.2024 drawn at Terminal-2 of SVPI Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama and I agree with the contents of the said Panchnama. In token, I put my signature on last page of the panchnama.

Q.6 Who has purchased the Gold, which was recovered during the Panchnama proceeding on 01.03.2024 at SVPI Airport, Ahmedabad ?

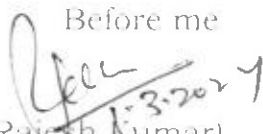
Ans - My friend had given flavoured powder mix with gold dust in Dubai, who told me, this flavoured powder belongs to my friend and deliver in Mumbai to some other person, who will contact me after reaching in Mumbai.

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

Ans- I state that I have never indulged in any smuggling activity in the past. This is first time I have brought flavoured powder mix with gold dust.

Q.8:- Please narrate the events on 01.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at Green channel of SVPI Airport at Ahmedabad at around 6.30 AM on 01.03.2024, I was intercepted by the Customs Officers when I tried to exit through the green channel with my check-in baggage and hand baggage. During the X-Ray examination of my check in baggage by the Customs Officers in the presence of two independent panchas, the officers found that a dark image was shown from 3 packets of flavoured powder, which was kept in check in baggage.

Before me

 (Rajesh Kumar)
 Superintendent (AIU)

52210 2118 101 01.03.2024
 (Shri AJJIRGAN MUSA VALI SAMLI)
 Pax

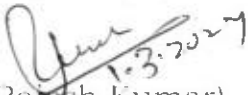
After opening the packets of flavoured powder, gold dust was concealed in the flavoured powder. The weight of cut gold bar is 445.650 Grams, having Tariff value of Rs. 24,45,308/- and market value of Rs. 28,77,562/-, was recovered from me, which was hidden in the flavoured powder. The said gold bar were seized by the officers under Panchnama dated 01.03.2024 under the provision of Customs Act, 1962. I state that I was present during the entire course of the Panchnama and I confirm the events narrated in the said panchnama drawn on 01.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the last page of the said Panchnama.

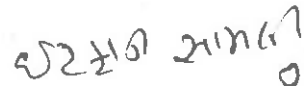
Q.9:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I state that I am aware that smuggling of gold without payment of Customs duty is an offence. I was aware of the gold concealed in flavoured powder, but I did not make any declarations in this regard to evade the Customs duty. I confirm the recovery of 445.650 Grams gold, having Tariff value of Rs. 24,45,308/- and market value of Rs. 28,77,562/- having purity 999.0/24 KT derived as narrated under the Panchnama dated 01.03.2024. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

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

Before me


(Rajesh Kumar)
Superintendent (AIU)
Customs, Ahmedabad


(Shri AJIJIRGAN MUSA VALI SAMLI)
Pax

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED FROM AJIJIRFAN MUSA VALI SAMLI AT SVPI AIRPORT, AHMEDABAD ON 01/03/2024.

Certificate No: **1437/2023-24**

Dated: 01/03/2024.

This is to certify that I have checked and examined 1 (One Piece) of Gold Bar weighing **445.650** Grams derived from Gold Powder having Gross Weight **473.290** Grams which is obtained after Diluting process. The Powder material Mixed Flavored Powder of having Gross Weight **1560.300** Grams. The details of purity of said Gold is certified in the table given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 16/2024- Customs (N.T.) dated 29.02.2024 (gold) and Notification No. 13/2024- Customs (N.T.) dated 15.02.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **64570** 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 @ **54870.60** 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	445.650	999.0 24Kt	2877562	2445308
	Total	1	445.650		2877562	2445308

Place: Ahmedabad

Date: 01/03/2024



(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1437-2023-24 Dated:01.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Ajijirfan Musa Vali Samli

Handwritten signatures and dates:
1. *[Signature]* 01/03/24
P. Tiger 2-3-24
P. 2. *[Signature]* 01/03/24
P. 3. *[Signature]* 01/03/24
09.03.2024

ANNEXURE 'A'

Dated: 01/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Ajijirfan Musa Vali Samli** Passport No. **W7298795**, residing at Bangla Street, Tankariya, Bharuch, Gujarat, India, travelling by Spice Jet, Flight No: SG 16 Arrived on: 01/03/2024 from Dubai to Ahmedabad, Customs Official Found Suspicious Gold Powder and Mixed with Flavoured Powder From Three Different type of Packets from her possession having Weight **1560.300** Grams.

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

As per my judgement, this Powder is mixture of Gold Powder and Mixed with Flavoured Powder. So the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached Dated: 01/03/2024. The Process of extraction of gold is carried out in presence of AIU Officers, Pax & Panchas at KV Jewels, C.G.Road, Ahmedabad on today i.e 01/03/2024



Kartikey Vasant Rai
01/03/24
(SONI KARTIKEY VASANTRAI)

P. 151942-2-3-24

P. 210717
01/03/2024

Pax 02107 210717
01.03.2024



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/10-334/AIU/C/2023-24

Date: 01.03.2024

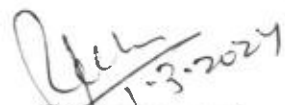
ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

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 weighing 127.910 Grams having purity 999.0, 24 Kt, as on 01.03.2024 smuggled by Shri Samli Ajijirfan Musa Vali and its packing material under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Samli Ajijirfan Musa Vali in form of flavoured powder mixed with gold dust packed in 03 packets concealed in the baggage by the passenger and the same was recovered during the course of Panchnama dated 01.03.2024 drawn at SVPI Airport, Ahmedabad.

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

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	445.650	24 Kt	28,77,562/-	24,45,308/-

Date : 01.03.2024
Place: SVPI Airport, Ahmedabad


(Rakesh Kumar)
Supdt, Customs(AIU)
SVPI Air Port, Ahmedabad.