



**प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद**

\* सीमाशुल्कभवन, पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.  
दूरभाष : (079) 2754 4630 फेक्स : (079) 2754 2343 ई-मेल: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in)

**SHOW CAUSE NOTICE**

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

**Smt. Sonalben Bhadreshbhai Karia**, (hereinafter referred to as the said "passenger/ Noticee"), residing at Rushikesh Park 2, Rail Nagar, Rajkot, Gujarat - 360001 holding an Indian Passport Number No. X9143028, arrived by Emirates Flight No. EK538 from Dubai to Ahmedabad and her boarding pass bearing Seat No.31A, at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of passenger profiling one female passenger namely Smt. Sonalben Bhadreshbhai Karia, who arrived by Emirates Flight No. EK538 on 22.03.2024 came from Dubai at Terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad is suspected to be carrying smuggled gold either in her baggage or concealed in her clothes/ body and on suspicious movement of the passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 22.03.2024 (**RUD-01**) in presence of two independent witnesses for passenger's personal search and examination of her baggages.

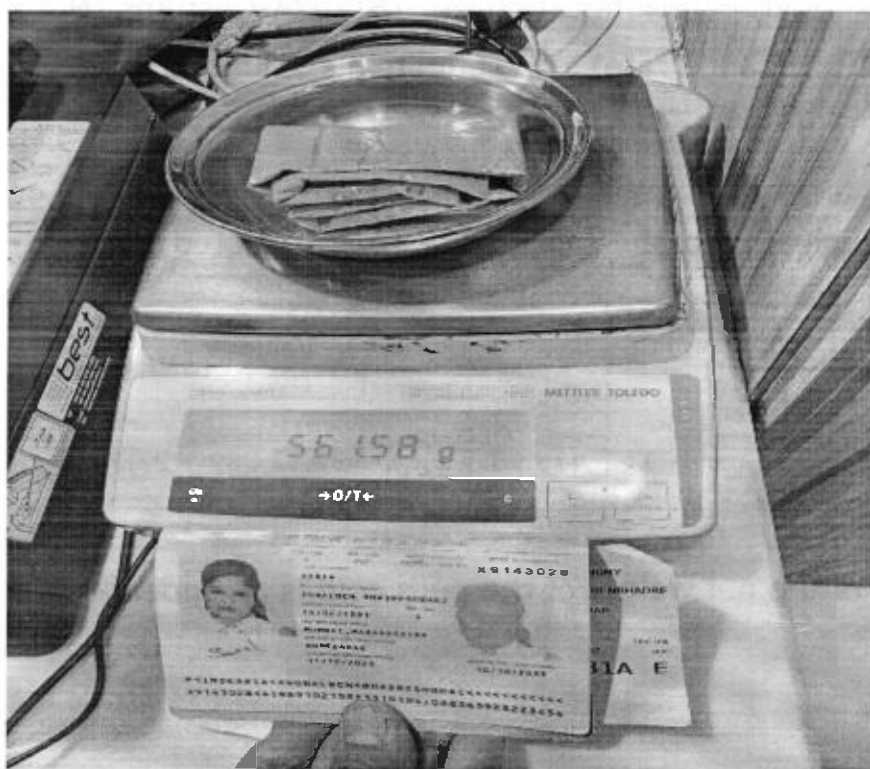
2. The AIU Officers asked about her identity, Smt. Sonalben Bhadreshbhai Karia identified herself by his Passport No. X9143028, who travelled by Emirates Flight No. EK538 from Dubai to Ahmedabad and her boarding pass bearing Seat No. 31A, after she had crossed the Green Channel at the Ahmedabad International Airport. In the presence of the panchas, the AIU Officers asked Smt. Sonalben Bhadreshbhai Karia if she has anything to declare to the Customs, to which she denied the same politely. The Lady officer of AIU offered her personal search to the passenger, but the passenger denied and said that she had full trust on her. Now, the officer asked the passenger whether she wanted to be checked in front of an Executive

Magistrate or Lady Superintendent of Customs, in reply to which she gave the consent to be searched in front of the Lady Superintendent of Customs.

2.1 The AIU Officers, in presence of the panchas, asked Smt. Sonalben Bhadreshbhai Karia to walk through the Door Frame Metal Detector (DFMD) machine; prior to passing through the said DFMD, the passenger was asked to remove all the metallic objects she was wearing on her body/ clothes. Thereafter, the passenger readily removed the metallic substances from her body such as belt, mobile, wallet etc. and kept it on the tray placed on the table and after that officer asked her to pass through the Door Frame Metal Detector (DFMD) machine and while she passing through the DFMD Machine, no beep sound/ alert was generated. Thereafter, the AIU Officers in presence of panchas, asked the passenger whether she has concealed any substance in her body, to which she replied in negative. Then, after thorough interrogation by the Officers, in presence of panchas, the passenger did not confess that she has carried any high valued dutiable goods. The Officers under the reasonable belief that the said passenger carried some high valued dutiable goods by way of concealing it in her body parts and on sustained interrogation Smt. Sonalben Bhadreshbhai Karia confessed that she carried gold in semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her. She was taken to the AIU room opposite belt no. 2 of arrival hall, Terminal 2 by the Officer. In presence of the Panchas the AIU Officers recovered semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her.

2.2 Thereafter, the AIU officer called the Government Approved Valuer and informed him that semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans recovered from a passenger and the passenger has informed that it is gold in semisolid/ paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU Officer that the testing of the said material is only possible at his workshop as gold

has to be extracted from such semisolid substance consisting of gold and chemical mix form by melting it and also informed the address of his workshop. As such, the AIU Officers along with the passenger and the panchas visited the Shop No. 301, Golden Signature, Behind Ratnam Complex, Near National Handloom, C.G. Road, Ahmedabad - 380 006, where the officers introduced Shri Soni Kartikey Vasantrai, the Government Approved Valuer to the panchas, as well as the passenger. After weighing the said semi-solid substance consisting of gold & chemical mix on his weighing scale, Shri Kartikey Vasantrai Soni provided detailed primary verification report of semi-solid substance and informed that the semi-solid substance consisting of gold & chemical mix covered with transparent plastic contain semi solid substance consisting of Gold & chemical mix having Gross weight as provided below: The Officers took the photograph of the same which is as under:



2.3 Thereafter, the Government approved valuer led the panchas, officers and the passenger to the furnace which is located inside his business premises. The Government approved valuer started the process of converting the semi-solid substance consisting of gold & chemical mix covered with transparent plastic recovered from the passenger, into solid gold after removing the transparent plastic, was put into the furnace and upon heating item it turned into mixture of gold like material and put it in a furnace. After some time taken out

of furnace and poured in a bar shaped plate and after cooling for some time it became yellow coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer took the weight of the said golden coloured bar which is derived from **561.58** Grams semisolid substance consisting of gold and chemical mix, in presence of panchas, the passenger and the AIU Officers. After completing the procedure, the Government approved valuer confirmed vide Valuation Certificate No.1581/2023-24 dtd. 22.032024 (**RUD - 02**) that the semi-solid substance consisting of Gold and Chemical mix, recovered from Smt. Sonalben Bhadreshbhai Karia, one gold bar weighing **475.98** grams having purity 999.0/24 Kt., having market value of **Rs.32,12,389/-** (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of **Rs.27,74,487/-** (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate). He submits his valuation report to the AIU Officers.

The details of the valuation of the said gold bar are tabulated as below:

Sl. No.	Name of the Passenger	Details of Items	PCS	Net Weight in Grams	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Smt. Sonalben Bhadreshbhai Karia	Gold bar	1	475.98	999.0 24 Kt	32,12,389	27,74,487

The Photographs of the net weight of the pure gold is as under:-



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 officers. All were satisfied and agreed with the testing and valuation Certificate dated 22.03.2024 **(RUD-02)** 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 certificate.

3. The following documents produced by the passenger Smt. Sonalben Bhadreshbhai Karia were withdrawn under the Panchnama dtd. 22.03.2024:

- (i) Copy of Passport No. X9143028.
- (ii) Boarding pass of Emirates Flight No. 6E1478 from Dubai to Ahmedabad dated 22.03.2024 having seat No.31A.

4. Thereafter, the AIU officers asked in the presence of the panchas, to produce the identity proof documents of the passenger and the passenger produced the identity proof documents which have been verified and confirmed by the AIU officers and found correct.

5. Accordingly, the said gold bar having purity 999.0/24 Kt. weighing 475.98 grams, derived from semi-solid substance consisting of Gold and Chemical mix, recovered from Smt. Sonalben Bhadreshbhai Karia, having market value of Rs.32,12,389/- (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of Rs.27,74,487/- (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only), which were attempted to smuggle gold into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of the Customs Act, 1962, was seized vide Panchnama dated 22.03.2024, vide Seizure Memo dated 22.03.2024 issued from F. No. VIII/10-378/AIU/B/2023-24 dated 22.03.2024, under the provisions of Section 110(1) & (3) of the Customs Act, 1962 and accordingly the same was liable for confiscation as per the provisions of the Customs Act, 1962 read with Rules and Regulation made thereunder.

6. A statement of Smt. Sonalben Bhadreshbhai Karia was recorded under Section 108 of the Customs Act, 1962 on 22.03.2024 (**RUD - 03**), wherein she inter-alia stated that –

- (i) Her name, age and address stated above is true and correct. She is a house wife.
- (ii) She is living with her Husband and two daughters. Her husband is salesman in Anchor Company.
- (iii) She visited Dubai for the first time for the purpose of search of job on 19.03.2024. In Dubai She met one, Shri Satishbhai who booked her hotel room and also her return flight ticket. Satishbhai asked her to carry the semi solid substance consisting of gold & chemical mix weighing 475.98 grams from Dubai to India. On 21.03.2024 he handed over the semi solid substance consisting of gold & chemical mix to her which she concealed in the waist line of my jeans and asked her to hand over the same to someone at Ahmedabad Airport.
- (iv) She knows bringing of gold or handing and taking over of the gold in an illegal way is an offence.
- (v) She stated that she has never indulged in any smuggling activity in the past. This is the first time she has carried this kind of gold and chemical mix substance.
- (vi) On arrival at SVPI Airport at Ahmedabad at about 03:15 AM she was intercepted by AIU Officers when she tried to exit through green channel with one brown color handbag and one black trolley bag. During her personal search and interrogation by the AIU Officer, she confessed that she has hidden semi solid substance consisting of gold & chemical mix having gross weight 558.07 grams. The said mix paste was taken by the officers to the govt. approved Valuer, who in my presence tested and reported that the gold bar is having weight 475.98 grams, having market value of Rs.32,12,389/- (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of Rs. 27,74,487/- (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only). The said gold bar was seized by the officers under Panchnama dated 22.03.2022 under the provision of the Customs Act, 1962. She stated that she has been present during the entire course of the Panchnama dated 22.03.2022 and she confirms the events narrated in the said panchnama drawn on 22.03.2022 at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness, she has put her dated signature on the said Panchnama.

- (vii) She stated above this gold and chemical mix substance does not belongs to her so she was to hand over this to another person.

7. The above said gold bar having purity 999.0/ 24 Kt. weighing 475.98 grams, derived from semi-solid substance consisting of Gold and Chemical mix, recovered from Smt. Sonalben Bhadreshbhai Karia, having market value of Rs.32,12,389/- (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of Rs.27,74,487/- (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only), was attempted to be smuggled into India with an intent to evade payment of Customs duty by way semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her, which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the Gold bar totally weighing 475.98 Grams which were attempted to be smuggled by Smt. Sonalben Bhadreshbhai Karia is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; hence, the above said gold bar weighing 475.98 grams which was derived and concealed in semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her, were placed under seizure under the provisions of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 22.03.2024, issued from F. No. VIII/10-378/AIU/B/2023-24, under Section 110 (1) & (3) of Customs Act, 1962 (**RUD - 04**).

## **8. RELEVANT LEGAL PROVISIONS:**

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

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

(22) "goods" includes-

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

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

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

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

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

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

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

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

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

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect



thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

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

**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.

**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 laws:**

**9.** It therefore appears that:

- (a)** The passenger had dealt with and actively indulged herself in the instant case of smuggling of gold into India. The passenger had improperly imported gold bar weighing 475.98 grams, derived from semi-solid substance consisting of Gold and Chemical mix, recovered from Smt. Sonalben Bhadreshbhai Karia, having market value of Rs.32,12,389/- (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of Rs.27,74,487/- (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only), 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. Therefore, the improperly imported 475.98 Grams of gold bar of purity 999.0/ 24 Kt. by the passenger, which was concealed in semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her, 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 her, 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 bar by the passenger, Smt. Sonalben Bhadreshbhai Karia, which was concealed in semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her, 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) Smt. Sonalben Bhadreshbhai Karia, by her above-described acts of omission and commission on her part has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the said gold bar weighing 475.98 grams, derived from semi-solid substance consisting of Gold and Chemical mix, recovered from Smt. Sonalben Bhadreshbhai Karia, having market value of Rs.32,12,389/- (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of Rs.27,74,487/- (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only), which was concealed in semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by her, without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Smt. Sonalben Bhadreshbhai Karia.

9. Now, therefore, **Smt. Sonalben Bhadreshbhai Karia**, Rushikesh Park 2, Rail Nagar, Rajkot, Gujarat - 360001, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2<sup>nd</sup> Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad - 380 009, as to why:

- (i) One Gold Bar weighing **475.98** grams, derived from semi-solid substance consisting of Gold and Chemical mix, recovered from Smt. Sonalben Bhadreshbhai Karia, having market value of **Rs.32,12,389/-** (Rupees Thirty-two lakh Twelve thousand Three hundred and eighty-nine only) and having tariff value of **Rs.27,74,487/-** (Rupees Twenty-seven lakh Seventy-four thousand Four hundred and eighty-seven only) which was concealed in semi-solid substance consisting of gold & chemical mix covered with transparent plastic, was placed under seizure under panchnama proceedings dated 22.03.2024 and Seizure Memo Order dated 22.03.2024, 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. transparent plastics in which semi-solid substance consisting of gold & chemical mix were wrapped placed under seizure on the reasonable belief that the same was used for packing and concealment of the above-mentioned gold bar which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962, seized under Panchnama dated 22.03.2024 and Seizure memo order dated 03.02.2024, 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.

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

11. Smt. Sonalben Bhadreshbhai Karia, 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 her, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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*  
18/7/24

**(Vishal Malani)**

Additional Commissioner,  
Customs, Ahmedabad.

F. No. VIII/10-167/SVPIA-B/O&A/HQ/2024-25  
DIN: 20240771MN000000EC48

Date :18.07.2024

**BY SPEED POST:**

To,

**Smt. Sonalben Bhadreshbhai Karia,**  
Rushikesh Park 2, Rail Nagar,  
Rajkot, Gujarat - 360001.

Copy to :

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

**Annexure 'A'**

Documents relied upon in the notice to show cause, issued to Smt. Sonalben Bhadreshbhai Karia, Rushikesh Park 2, Rail Nagar, Rajkot, Gujarat-360001, holding Indian Passport No. X9143028, for attempting to smuggle Gold Bar having net weighment of 475.98 Grams:

Sr. No	Document	Remarks
1.	Panchnama drawn on 22.03.2024at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate No. 1581/2023-24 dtd 22.03.2024 issued by Smt. Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 22.03.2024 of Smt. Sonalben Bhadreshbhai Karia.	Copy enclosed
4.	Seizure memo Order dated 22.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	Copy enclosed

**PANCHNAMA DATED 22.03.2024 DRAWN IN THE ARRIVAL HALL OF TERMINAL 2 OF SVPI  
AIRPORT, AHMEDABAD**

Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Drashti Dave House No 12, Gopal Park Society, Kadi-382715	27	Service
2.	Udesih Parmar 1/14 Bhadrehwar, Opp Rajyapir Daerga, Sardar Nagar, Ahmedabad-382475	40	Service

We the above named panchas are called by a person at around 03.15 hours of today i.e. on 22.03.2024, who introduces herself as Ms. Seema Mathur along with Shri Ramesh. C, Mr. Zhakir Shaikh M. all Superintendents of Customs, Air Intelligence Unit (AIU), SVP International Airport and Shri Sunil Kumar, Inspector of Customs, Air Intelligence Unit (AIU), SVP International Airport Ahmedabad by showing her identity card and requests us to remain present as panchas during the course of interception of passengers and baggage search proceedings of passengers, that she and her other colleagues are going to conduct based on specific information.

Now, the AIU officer informs us that on the basis of suspicious movements, two female passengers suspected to be carrying high value dutiable goods and therefore a thorough search of all the baggages of the passengers as well as their personal search is required to be carried out and we are requested to be present as independent panchas during the entire proceedings. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

Now, the AIU Officer informs us that on the basis of passenger profiling, two suspected passengers are arriving by Emirates Flight No. EK 538 which is coming from Dubai to Ahmedabad at terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about their identity by the AIU officers, the passengers identify themselves as under and further, on being asked they inform that they have travelled by Emirates Flight No. EK 538 and arrived at Ahmedabad at 02:50 Hrs. on 22.03.2024 from Dubai and shows their Boarding Passes bearing seat Nos. as shown against their name and they are carrying bags as detailed in the table below:

Sr. No.	Name of the Passenger	Indian Passport No.(Identity Proof)	Seat No. as mentioned in Boarding Pass	Details of baggage
1	Smt Hetal Sagar	X 2891461	49 F	1 black coloured trolley bag and a small brown handbag
2	Smt Sonalben Bhadreshbhai Karia	X 9143028	31 A	1 Black coloured trolley bag, 1 Blue coloured trolley bag, a brown handbag

Before me,

(Ms Seema Mathur)  
Supdt. (AIU), Customs,  
SVPI Airport, Ahmedabad

Hetal  
22/03/24  
(Smt Hetal Sagar)

(Smt Sonalben Bhadreshbhai Karia)

Sonal  
22-3-24

Panch No.1:

22/3/24

Panch No.2:

22-3-24

In the presence of we the panchas, the AIU Officer asks the passengers, if they are having anything to declare to Customs, in reply to which they deny.

The AIU officers offer their personal search to the passengers but they deny saying that they are having full trust on the AIU officers. Now, the AIU officers ask the passengers whether they want their baggage to be checked in front of executive magistrate or Superintendent of Customs gazetted officer, in reply to which the said passengers give their consent for their baggage may be searched in front of the Superintendent of Customs.

Now, the AIU officers again ask the above said two passengers whether they have anything dutiable to declare to the customs authorities, to which the said passengers deny again. Now, the AIU officers ask the passengers 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 readily remove all the metallic objects such as mobile, watch etc. and keep in a plastic tray and pass through the DFMD, no beep sound/alert is generated. Now the AIU officers, in presence of we the panchas ask the passengers to come to AIU office situated opposite belt No. 2 in the Arrival hall of SVPIA, Ahmedabad

Thereafter, the officers, in presence of we the panchas, asks the passenger whether they have concealed any substance in their body, to which they reply in negative. After thorough interrogation by the officers, in presence of we the panchas, the passengers did not confess to be carrying any high valued dutiable goods. Thereafter, the officers inform we the panchas that they have reasonable belief that the said passengers might be carrying some high valued dutiable goods by way of concealing in his body parts and once again the said passengers are asked whether he is concealing any high valued dutiable goods in his body parts or elsewhere. Thereafter on further sustained interrogation Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia confesses that they are hiding semi solid substance consisting of gold & chemical mix covered with transparent plastic concealed inside waist line of the jeans worn by them.

Now, the officers of AIU, in presence of we the panchas, checked the above passengers and the details of the goods recovered from the passengers are mentioned against their names as below:

Sr. No.	Name of the Passenger	Indian Passport No.(Identity Proof)	Details of goods found
1	Smt Hetal Sagar	X 2891461	semi-solid substance consisting of gold & chemical mix covered with transparent plastic
2	Smt Sonalben Bhadreshbhai Karia	X 9143028	semi-solid substance consisting of gold & chemical mix covered with transparent plastic

Before me,

(Ms Seema Mathur)  
Supdt. (AIU), Customs,  
SVPI Airport, Ahmedabad

Hetal  
22103124  
(Smt Hetal Sagar)

(Smt Sonalben Bhadreshbhai Karia)

Sona  
22-3-24

Panch No.1:

Panch No.2:

22/3/24  
22-3-24



The officer then informs the panchas that they need to contact Shri Soni Kartikey Vasantrai, a Government Approved Valuer so as to confirm the contents of the semi-solid substance consisting of gold & chemical mix. Accordingly, the officer telephonically contacted Shri Soni Kartikey Vasantrai and requested him to come to the office of the Air Intelligence Unit, SVPI Airport, Ahmedabad for testing and valuation purpose. In reply, the Government Approved Valuer informs the officer that the testing of the material is possible only at his workshop as gold has to be extracted from semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 08:30 am on 22.03.2024, the AIU Officers along with the passenger and the panchas leave the Airport premises in a Government vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, B/h Ratnam Complex, C.G.Road, Ahmedabad-380006.

On reaching the above referred premises, the officer introduces the panchas, as well as the passenger to one person namely Mr. Soni Kartikey Vasantrai, Government Approved Valuer. Mr. Soni Kartikey Vasantrai, Government Approved Valuer asks the officers in our presence that he would do the examination of the passenger. First he starts the detailed examination of the semi-solid substance consisting of gold & chemical mix substance recovered from Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia. After weighing the said semi-solid substance consisting of gold & chemical mix on his weighing scale, Mr. Kartikey Vasantrai Soni provides detailed primary verification report of semi-solid substance in the form of Annexure A and informs that the semi-solid substance consisting of gold & chemical mix covered with transparent plastic contain semi solid substance consisting of Gold & chemical mix having Gross weight as provided below:



Before me,

(Ms Seema Mathur)  
Supdt. (AIU), Customs,  
SVPI Airport, Ahmedabad

Hetal  
22/03/24  
(Smt Hetal Sagar)

(Smt Sonalben Bhadreshbhai Karia)

Sona  
22-3-24

Panch No. 1:

22/3/24

Panch No. 2:

U. Ramani  
22-3-24

Here, Shri Kartikey Vasantrai Soni, the govt approved valuer, weighs the gold items recovered from each passengers. The details of items are tabulated below:

Sr. No.	Name of the Passenger	Indian Passport No.(Identity Proof)	Weight in grams
1	Smt Hetal Sagar	X 2891461	558.070
2	Smt Sonalben Bhadreshbhai Karia	X 9143028	561.589

Thereafter, the Government approved valuer leads us to the furnace, which is located inside his business premises. Mr. Kartikey Vasantrai Soni starts the process of converting the semi-solid substance consisting of gold & chemical mix into solid gold. The transparent covering of the semi-solid substance consisting of gold & chemical mix is removed and semi-solid substance consisting of Gold and Chemical mix is obtained which is now put into the furnace and upon heating the semi-solid substance, it turned in to mixture of gold like material. The said substance consisting of gold is tested by the valuer and the gold component is put in the furnace, heated and 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 one piece of bar. After testing the said bar, the Government Approved Valuer confirms that it is pure gold. Shri Soni Kartikey Vasantrai vide certificate dated 22.03.2024 (attached as Annexure B to this Panchnama) certifies that the gold bar is having purity 999.0/24kt. The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate).

The details of the Valuation of the said gold jewellery separately i.e passenger wise is tabulated in below table:

Table-A							
Sl. No.	Name of the Passenger	Details of Items	PC S	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Smt Hetal Sagar	Gold bar	1	464.81	999.0 24 Kt	31,37,003	27,09,377
2.	Smt Sonalben Bhadreshbhai Karia	Gold bar	1	475.98	999.0 24 Kt	32,12,389	27,74,487

Now the AIU officer takes the photograph of the said gold jewelry separately which is as under:

i) Photographs of items of Smt Hetal Sagar

Before me,

(Ms Seema Mahur)  
Supdt. (AIU), Customs,  
SVPI Airport, Ahmedabad

(Smt Hetal Sagar)

(Smt Sonalben Bhadreshbhai Karia)

Sonal  
22-3-24

Panch No.1:

Panch No.2:

22/3/24  
U. Ramesh  
22-3-24



(ii) Photographs of items of Smt Sonalben Bhadreshbhai Karia:



On being asked by the AIU officer, in the presence of we, the panchas, the passengers produces their identity proof documents viz. copy of passports which are confirmed and verified by the AIU officer.

We the panchas as well as the passengers put our dated signatures on the copies of all the above mentioned documents and the above passenger's manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform us the panchas as well as the passengers that the gold bar of 24 Kt. gold having purity 999.0 weight, Market Value & Tariff value as mentioned in Table-A recovered from the above said passengers 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 officers inform that they have reasonable belief that the above said Gold is being attempted to be smuggled by Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia, is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said two gold bars are being placed under seizure.

Before me,

(Ms Seema Mathur)  
Supdt. (AIU), Customs,  
SVPI Airport, Ahmedabad

Hetal  
22/03/24  
(Smt Hetal Sagar)

(Smt Sonalben Bhadreshbhai Karia)

Sona  
22-3-24

Panch No.1:

22/3/24

Panch No.2:

U. P. R. M. S.  
22-3-24

The AIU officer, then, in presence of we the panchas and in the presence of the said passengers namely Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia, places the 24 Kt. gold having purity 999.0 weighing **464.81 grams** recovered from Smt Hetal Sagar and **475.98 grams** recovered from Smt Sonalben Bhadreshbhai Karia in two transparent plastic boxes and after placing the packing list on the same, ties them with white thread and seals them with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officers as well as the passengers put our dated signatures on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passengers Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia. The said two sealed transparent plastic containers containing gold bar each is handed over to the Ware House In charge, SVPI Airport, Ahmedabad vide Ware House Entry No 6070 and Ware House Entry No 6071 dated 22.03.2024 respectively.

The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passengers Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia.

Nothing else is seized or taken over from the Smt Hetal Sagar and Smt Sonalben Bhadreshbhai Karia 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 find the Panchnama is true and correct version of the proceedings. After understanding the same, and explaining the same to the passengers in the vernacular language, we as well as the passengers put our dated signature on it as a token of its truth and correctness. The Panchanama concluded in a peaceful manner at 12:30 hrs 22.03.2024.

Before me,

(Ms Seema Mathur)  
Supdt. (AIU), Customs,  
SVPI Airport, Ahmedabad

Hetal  
22/03/24  
(Smt Hetal Sagar)

(Smt Sonalben Bhadreshbhai Karia)

Sona  
22-3-24

Panch No.1:

Panch No.2:

22/3/24

U. Kishore  
22-3-24

## ANNEXURE 'B'

**VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED SONALBEN BHADRESHBHAI KARIA AT SVPI AIRPORT, AHMEDABAD ON 22/03/2024.**

\*\*\*\*\*

Certificate No: **1581/2023-24**

Dated: 22/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **475.980** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **561.580** Grams (Transparent Plastic Strip). I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68480** 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 @ **58290.00** 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	475.980	999.0 24Kt	3212389	2774487
	<b>Total</b>	<b>1</b>	<b>475.980</b>		<b>3212389</b>	<b>2774487</b>

Place: Ahmedabad

Date: 22/03/2024



*K. Vasantrai*  
22/03/24  
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1581/2023-24 Dated:22.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Sonalben bhadreshbhai Karia

*P1* *22/3/24*  
*P2* *U. Bhatnagar*  
*22-3-24*

*Pax Sonal*  
*22-3-24*

**ANNEXURE 'A'**

Dated: 22/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Sonalben bhadreshbhai Karia** Passport No. **X9143028**, residing at, Rushikesh Park 2, Rail Nagar, Rajkot, Gujarat, India travelling by Emirates Flight No: EK 538 Arrived on: 22/03/2024 from Dubai to Ahmedabad, AIU Customs Official Found Suspicious Transparent Plastic Strip containing with some paste material (Semi Solid Substance) having Gross Weight **561.580** Grams. from his possession.

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

As per my judgement, this paste material (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: 22/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 22/03/2024.



*K. Vasantrai* 22/03/24  
(SONI KARTIKEY VASANTRAI)

P1 *[Signature]* 22/3/24

P2 *[Signature]* 22-3-24

Pax *[Signature]* 22-3-24

**Statement of Smt Sonalben Bhadreshbhai Karia, (Mobile No. +919023998414), aged 33 years (DOB 15.02.1991), D/O Shri Jayeshkumar Buddhisagar Sagar holding an Indian Passport Number No. X 9143028, residing at Rushikesh Park 2, Rail Nagar, Rajkot, Gujarat-360001 recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 22.03.2022.**

\*\*\*\*\*

I, Smt Sonalben Bhadreshbhai Karia, (Mobile No. +919023998414), aged 33 years (DOB 15.02.1991), W/O Shri Jayeshkumar Buddhisagar Sagar holding an Indian Passport Number No. X2891461, residing at D-11, Muktajivan Society V-1 B/s Bachuram Ashram, Ghodasar, Ahmedabad, Gujarat-380050 present myself before you today on 22.03.2022 in response to the summons 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 as under:

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

**Ans:** - My name, age and address stated above is true and correct. I am a house wife.

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

**Ans:** I live with my husband and 2 daughters. My husband is an salesman at Anchor Company.


**Q.3:-** What is your qualification and your monthly income?

**Ans.:** I have studied 6<sup>th</sup> standard. I am house wife and does not have any income source.


**Q.4:-** Please explain regarding your overseas travels?

**Ans:** I visited Dubai for the thrice for the purpose of search of job on 19.03.2024. In Dubai I met someone, Shri Satishbhai who booked my hotel room in Dera, Dubai and also my return flight ticket. Satishbhai asked me to carry the semi solid substance consisting of gold & chemical mix net weighing 475.98 grams from Dubai to India. He promised me to give Rs 15000/- in return. On 21.03.2024 he handed over the semi solid substance consisting of gold & chemical mix to me Airport which I concealed in the waist line of my jeans and asked me to handover the same to someone at Ahmedabad Airport. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold.

Before me,

  
Superintendent, Customs (AIU)

(Smt Sonalben Bhadreshbhai Karia)

  
22-3-24

**Q.4:-** Please explain regarding your overseas travels?

**Ans:** I visited Dubai for the thrice for the purpose of search of job on 19.03.2024. In Dubai I met someone, Shri Satishbhai who booked my hotel room in Dera, Dubai and also my return flight ticket. Satishbhai asked me to carry the semi solid substance consisting of gold & chemical mix net weighing 475.98 grams from Dubai to India. He promised me to give Rs 15000/- in return. On 21.03.2024 he handed over the semi solid substance consisting of gold & chemical mix to me Airport which I concealed in the waist line of my jeans and asked me to handover the same to someone at Ahmedabad Airport. I have never indulged in any illegal/smuggling activities, but this is my first time when I carried gold.

**Q.5.** Please tell me that what was the purpose of your visit to Dubai?

**Ans:** - I went to Dubai for search of job. For this purpose the tickets was booked by me via a travel agent.

**Q.6** Whether you know that bringing of gold or handing and taking over of the gold in an illegal way is an offense?

**Ans:** Yes, I know bringing of gold or handing and taking over of the gold in an illegal way is an offense.

**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 the first time I have carried this kind of gold and chemical mix substance.

**Q.8.** Please narrate the events on 22.03.2022 at the time of arrival at Ahmedabad Airport?

**Ans:** - On arrival at SVPI Airport at Ahmedabad at about 03:15 AM I was intercepted by AIU Officers when I tried to exit through green channel with one brown color handbag and 2 black trolley bag. During by personal search and interrogation by the AIU Officers, I confessed that I have hidden semi solid substance consisting of gold & chemical mix having gross weight 561.589 grams. The said mix paste was taken by the officers to the govt. approved Valuer, who in my presence tested and reported that the gold bar is having weight 475.98 grams, Rs. 27,74,487/- (Rupees Twenty seven Lacs seventy four thousand four hundred eighty seven only) and Market value of Rs.32,12,389/- (Rupees Thirty Two Lacs twelve thousand three hundred eighty nine only). The said gold bar was seized by the officers under Panchnama dated 22.03.2022 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 22.03.2022 and I confirm the events narrated in the said panchnama drawn on 22.03.2022 at Terminal -2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Before me,

(Smt Sonalben Bhadreshbhai Karia)

Superintendent, Customs (AIU)

Sonal  
22-3-24



**Q.10:-** 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. Since, I was aware of the semi-solid substance consisting of gold & chemical mix hidden in waist line of jeans worn by me but I did not make any declarations in this regard. I confirm the recovery of 475.98 grams of Gold having purity 999.0/24 KT Rs. 27,74,487/- (Rupees Twenty seven Lacs seventy four thousand four hundred eighty seven only) and Market value of Rs.32,12,389/- (Rupees Thirty Two Lacs twelve thousand three hundred eighty nine only) of the said 1 gold bar recovered from me hidden in the waist line of jeans worn by me under the Panchnama dated 22.03.2022. I have opted for green channel so that I can attempt to smuggle the gold without paying customs duty.

**Q.11.** To whom the consignment of gold was supposed to handover after reaching Ahmedabad?

**Ans.** As I stated above this gold and chemical mix substance does not belongs to me so I were to hand over this to other person.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature herein 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 recorded as per my say and my above statement is true and correct.

Before me,

Superintendent, Customs (AIU)

(Smt Sonalben Bhadreshbhai Karia)

Sonal

22-3-27



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/10-378/AIU/B/2023-24

Date: 22.03.2024

**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 1 Gold Bar net weighing 475.98 Grams having purity of 999.0/24KT, having Tariff value of Rs. 27,74,487/- (Rupees Twenty seven Lacs seventy four thousand four hundred eighty seven only) and Market value of Rs.32,12,389/- (Rupees Thirty Two Lacs twelve thousand three hundred eighty nine only) smuggled by **Smt Sonalben Bhadreshbhai Karia** 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 Smt Sonalben Bhadreshbhai Karia in form of gold and chemical mix substance concealed inside the waist line of the jeans of the passenger totally weighing 561.589 grams after the process done by the government approved Valuer total 475.98 **grams of 1 gold bar** having purity 999.0/24KT derived/recovered from the gold and chemical mix substance which is brought by the passenger by way of concealment inside the waist line of the jeans of the passenger as recorded in Panchnama dated 22.03.2024 drawn at SVPI Airport, Ahmedabad.

The gold which was recovered from Smt Sonalben Bhadreshbhai Karia his being seized as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar (processed as per panchnama)	1	475.98	999.00, 24 Kt.	32,12,389	27,74,487
	Total	1	475.98		32,12,389	27,74,487

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the 1 gold bar, weighing 475.98 grams under seizure on the reasonable belief that the same was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 22.03.2024

Place: SVPI Airport,Ahmedabad

(Seema Mathur)  
Superintendent, Customs(AIU)  
SVPI Air Port, Ahmedabad.