

**प्रधान आयुक्तका कार्यालय, सीमा शुल्क, अहमदाबाद**

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

दूरभाष : (079) 2754 4630 फैक्स : (079) 2754 2343 ई-मेल: cus-ahmd-adj@gov.in

SHOW CAUSE NOTICE

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

Shri Mahmadosen Ikbal Kosadiya, aged 31 years (DOB 10.02.1993) son of Shri Ikbal Musa Kosadiya holding Indian Passport No. M9343243 address (as per passport): Metar Faliyu, At PO Tadkeshwar, Tal. Mandvi, Surat Rural, Pin-394170 arrived from Jeddah to Ahmedabad on 19.03.2024 by Flight No. 6E92 at SVPI Airport, Ahmedabad around 12.22 hours approx. On the basis of passenger profiling and doubt that this male passenger was carrying dutiable/contraband goods, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad, while passenger was attempting to exit through green channel without making any declaration to the Customs, under the panchnama proceedings dated 19.03.2024 (**RUD - 01**) in presence of two independent witnesses for passenger's personal search and examination of his baggage.

02. The pax was questioned by the AIU officers as to whether he was carrying any dutiable/ contraband goods in person or in his baggage, to which he denied. Not being satisfied with the reply of the suspected passenger, the officer asked him to pass through the Door Frame Metal Detector (DFMD) installed at the arrival hall after removing all the metallic substances. The passenger was passed through the Door Frame Metal Detector (DFMD) installed at the end of the green channel in the Arrival Hall of Terminal 2 building; however, no beep sound was heard.

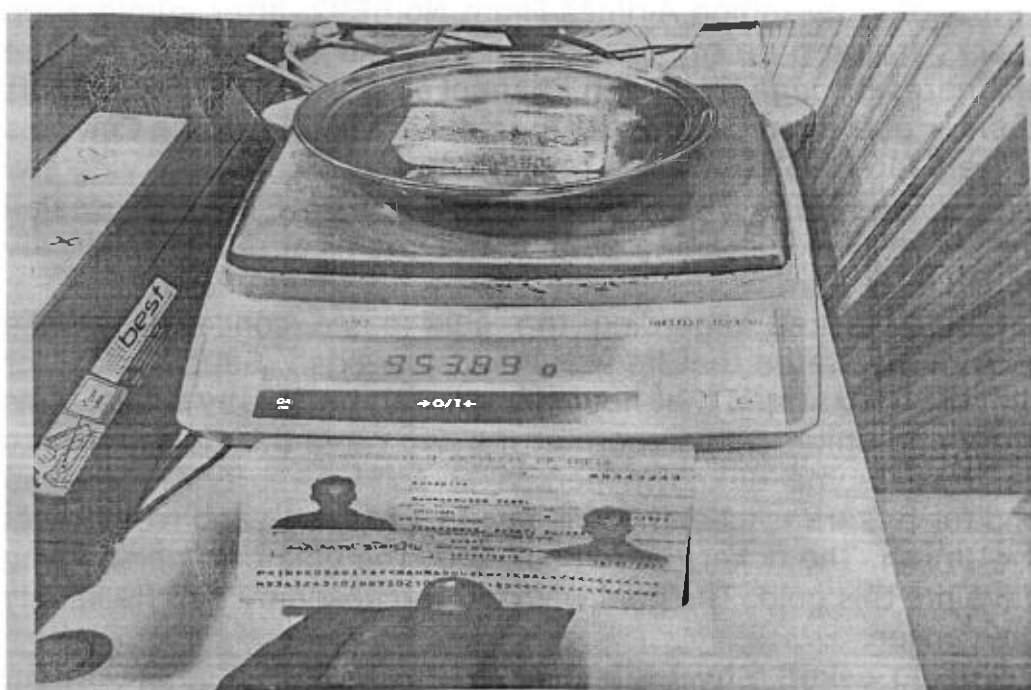
03. The said passenger was carrying one trolley bag and one backpack. All the bags were scanned in the X-Ray Baggage Scanning Machine (XBIS) located near the green channel counter at terminal 2

of SVPI Ahmedabad. On checking his baggage nothing objectionable was found. Thereafter, the passenger was taken to the AIU Office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad. On sustained interrogation, the passenger asked whether he has concealed any high value dutiable goods, then the passenger confessed that he had three capsules consisting of gold and chemical mix paste concealed in his body i.e. rectum. Then the officer took him to the washroom and asked to remove it, the same was removed and handed over to the AIU Officer.

04. The said material in paste form needed to be confirmed and the purity as well as weight of the paste needed to be ascertained by a Government Approved Valuer. The AIU officer called the Government Approved Valuer for testing of said packets. The Government Approved Valuer informed the AIU officer that the testing of the said material was only possible at his workshop as gold has to be extracted from such paste form by melting it and also informed the address of his workshop and requested the AIU officers to come for testing and valuation. Thereafter, at around 3.20 Hrs. of 19.03.2024 the AIU Officers along with the panchas and the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer Shri Kartikey Vasantrai Soni located at K.V. Jewels, C.G. Road, Ahmedabad. Here, after weighing the two capsules containing gold paste covered with white adhesive tape weighs 1050.920 grams. The photograph is as under:



Thereafter, the Government Approved Valuer started the process of converting the said paste material into solid gold. The gold and chemical mix substance was put into the furnace. Upon heating the said paste substance, it turned into liquid material. The said substance in liquid state was taken out of the furnace, and poured in a bar shaped plate and after cooling it for some time, it became a yellow-coloured solid metal in the form of a bar. After completion of the procedure, the Government Approved Valuer informed that gold bar weighing 953.89 grams having purity 999.0 is derived from the 1050.920 grams containing gold and chemical mix paste.



05. After testing the said bar, the Government Approved Valuer confirmed vide his Valuation Certificate No. 1568/2024-25 dated 19.03.2024 (**RUD-02**) that it was pure gold. Further, he informed that as per the total Market Value of the said recovered gold bar **953.890** grams derived from the paste substance consisting of Gold & Chemical Mix, total having net weight of gold 953.890 grams, purity 999.0, Market Value at **Rs.64,37,804/-** (Rupees Sixty-Four Lac Thirty-Seven Thousand Eight Hundred and Four only) and Tariff Value is **Rs.55,60,225/-** (Rupees Fifty-Five Lac Sixty Thousand Two Hundred and Twenty-Five 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).

| Sr. No. | Details of Items | Pieces | Purity | Net Weight (in Grams) | Market Value (In Rs.) | Tariff Value (In Rs.) |
|---------|------------------|--------|-------------|-----------------------|-----------------------|-----------------------|
| 1 | Gold Bar | 01 | 24kt./999.0 | 953.890 | 64,37,804/- | 55,60,225/- |

6.1 A statement of the passenger Shri Mahmadusen Ikbal Kosadiya, dated 20.03.2024 (**RUD-03**) was recorded under Section 108 of the Customs Act, 1962 wherein he stated that –

- i. he is working in Ekta Transport service as a labour and his mobile number is 7227998609;
- ii. His monthly income is Rs.70,000/- (approx.).
- iii. On being asked regarding his overseas travels, he stated that he went to Jeddah for the purpose of Umrah and came to SVPI International Airport, Ahmedabad at approx. 12.22 AM on 19.03.2024 by Indigo Airlines Flight No.6E92, after immigration checks I picked up my checked in bag and walked towards the exit gates through the Green Channel after crossing the Customs counter at the red channel. At the time of taking exit the Customs officers intercepted me and repeatedly asked about carrying any high valued item. I confessed/admitted that I have concealed three capsules consisting of gold and chemical mix paste in my body i.e. rectum.
- iv. On being asked regarding the gold paste concealed in the rectum, he stated that he went to visit Jeddah, Saudi Arabia for Umrah. Also stated that he had visited abroad many times. This time, one unknown person met me and gave this gold to me to handover some unknown person at SVPI Airport, Ahmedabad and for this transaction he will pay Rs.15,000/- and free tickets for Umrah. The tickets were booked by the unknown person who gave me this gold. The gold was not purchased by him He is only the carrier.
- v. On being asked why he had opted for green channel without declaring the dutiable goods, he stated that in the greed of quick money he did not make any declaration at Ahmedabad Airport regarding concealment of gold done by him. He had full confidence that the gold concealed in the body i.e. rectum could not be found by Customs. Hence, he had opted for green channel without the declaration with an intent to clear the gold to evade the payment of Customs Duty.

6.2. In terms of Board’s Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since

the market value of gold amounting to **Rs.64,37,804/-** totally weighing **953.890** grams recovered from **Shri Mahmadosen Ikbai Kosadiya** is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962.

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

(6) Notwithstanding anything contained in the Code of [(6) Criminal Procedure, 1973, (2 of 1974) an offence punishable under section 135 relating to –

(a) evasion or attempted evasion of duty exceeding fifty lakh rupees; or

(b) prohibited goods notified under section 11 which are also notified under sub-clause (C) of clause (i) of sub-section (1) of section 135; or

(c) import or export of any goods which have not been declared in accordance with the provisions of this Act and the market price of which exceeds one crore rupees; or

(d) fraudulently availing of or attempt to avail of drawback or any exemption from duty provided under this Act, if the amount of drawback or exemption from duty exceeds fifty lakh rupees, shall be non-bailable.

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

6.3. From the above, it is clear that cases other than those mentioned in 104 (6) are bailable offences. In the instant case, tariff value of the gold weighing **953.890** grams is **Rs.55,60,225/-** and Market value is **Rs.64,37,804/-**, therefore, the offence committed by the above passenger was bailable offence as the value of goods was not more than Rs.1 Crore. Therefore, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad was authorized to arrest **Shri Mahmadosen Ikbai Kosadiya** under Section 104 of the Customs Act, 1962 and after arresting the passenger, he was offered bail subject to conditions in terms of Circular No. 38/2013-Cus dated 17.09.2013. The passenger accepted the bail conditions, deposited bail bond amount of Rs.96,000/- paid by Foil No. 39713 dated 20.03.2024 and released on bail.

07. In view of the above, 953.890 grams Gold Bar had been placed under Seizure on under panchnama proceedings dated 19.03.2024 (RUD-01) and Seizure Memo dated 19.03.2024 (**RUD-04**) on the

reasonable ground that the same are liable for confiscation under the Customs Act, 1962 in as much as the said Act was an attempt to smuggle the said goods inside India illegally. The seized goods i.e. one gold bar weighing 953.890 grams having purity 999.0 (24 Kt.) recovered/ derived from the paste comprising of Gold and chemical Mix totally weighing 1050.90 grams had been handed over to the warehouse in-charge for safe keeping vide E. No. 6045 dated 19.03.2024.

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 79. Bona fide baggage exempted from duty. -

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

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

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or

is a bonafide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

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

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

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

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

VII) Section 119 – Confiscation of goods used for concealing smuggled goods—Any goods used for concealing smuggled goods shall also be liable to confiscation.”

VIII) 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.*

9. Contravention and violation of law:

It therefore appears that:

- (a) The passenger viz. Shri Mahmadosen Ikbali Kosadiya had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 953.890 grams having purity 999.0/24 Kt. derived from semi solid gold paste weighing grams and having Market value of Rs.64,37,804/- (Rupees Sixty-Four Lac Thirty-Seven Thousand Eight Hundred and Four only) and Tariff Value is Rs.55,60,225/- (Rupees Fifty-Five Lac Sixty Thousand Two Hundred and Twenty-Five Only). The said semi solid gold paste was concealed in his rectum and not declared to the Customs. The passenger opted for the green channel to exit the Airport with the deliberate intention to evade the payment of Customs Duty and fraudulently circumvent 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 953.890 grams of purity 999.0/24 Kt. by Shri Mahmadosen Ikbali Kosadiya 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 viz. Shri Mahmadosen Iqbal Kosadiya, consisting gold and chemical mix paste concealed in his body, i.e. rectum, 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) Shri Mahmadosen Iqbal Kosadiya by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighs 953.890 grams of purity 999.0/24 Kt. and having Market value of Rs.64,37,804/- (Rupees Sixty Four Lac Thirty Seven Thousand Eight Hundred and Four only) and Tariff Value is Rs.55,60,225/- (Rupees Fifty Five Lac Sixty Thousand Two Hundred and Twenty Five Only), derived from semi solid gold paste weighing 953.890 grams in the form of semi-solid gold paste without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Mahmadosen Iqbal Kosadiya.

10. In view of the above, now, therefore, **Shri Mahmadosen Iqbal Kosadiya** Son of Shri Iqbal Musa Kosadiya, holding an Indian Passport Number No. M934343 residing at Metar Faliyu, At PO Tadkeshwar, Tal.

Mandvi, Surat Rural, Pin-394170, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 'Custom House' Building, Near All India Radio, Old High Court Lane, Navrangpura, Ahmedabad 380009, within 30 days of the receipt of this notice as to why :

- (i) One gold bar weighing **953.890** grams having purity of 999.0 (24 Kt.) recovered/ derived from the paste consisting of Gold and chemical Mix and its Market Value at **Rs.64,37,804/-** (Rupees Sixty Four Lac Thirty Seven Thousand Eight Hundred and Four only) and Tariff Value is **Rs.55,60,225/-** (Rupees Fifty Five Lac Sixty Thousand Two Hundred and Twenty Five Only), which 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), should not be confiscated under the provisions of Sections 111(d), 111 (f), 111(i), 111 (j) and 111 (l) and 111(m) of the Customs Act, 1962; and
- (ii) Penalty should not be imposed upon the passenger under Section 112 of the Customs Act, 1962.

11. The noticee viz. Shri Mahmadosen Ikbali Kosadiya, Son of Shri Ikbali Musa Kosadiya is further required to state specifically in his written reply to this notice as to whether he desires to be heard in person. If no reply to this notice is received within 30 (Thirty) days from the date of receipt of this notice or he fails to appear for the personal hearing on the date and time intimated to him, the case is liable to be decided on the basis of merits and the evidences available, without any further reference to him.

12. The noticee is further required to note that his reply should reach within 30 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 receipt of this SCN or if he does not appear before the adjudicating authority as and when posted for hearing, the case is liable to be decided ex- parte on the basis of facts and evidence available on record.

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

14. The documents relied on in the notice are listed at Annexure 'A' and are enclosed with this notice.

15. The department reserves its right to amend, modify or supplement this notice at any time prior to adjudication of this case.

Vishal
18/6/24

(Vishal Malani)
Additional Commissioner
Customs, Ahmedabad

F. No. VIII/10-94/SVPIA-A/O&A/HQ/2024-25 Date: 18.06.2024
DIN : 20240671MN000000CE59

BY SPEED POST

To,
Shri Mahmadosen Ikbal Kosadiya,
Metar Faliyu, At. PO Tadkeshwar,
Tal,Mandavi, Surat Rural, Pin-394170,
Gujarat.

Copy to:

- The Deputy/ Assistant Commissioner of Customs, AIU, SVPIA, Ahmedabad.
- The Deputy/ Assistant Commissioner of Customs, SVPI Airport, Ahmedabad.
- ✓ • Guard File.

Annexure 'A'

Documents relied upon the notice to show cause against Shri Mahmadosen Ikbal Kosadiya, Son of Shri Ikbal Musa Kosadiya, residing at Metar Faliyu, At. PO Tadkeshwar, Tal, Mandavi, Surat Rural, Pin-394170, Gujarat.

| Sr. No | Document | Remarks |
|--------|---|----------------------------|
| 1 | Panchnama drawn on 19.03.2024 at SVP International Airport, Ahmedabad | Available with the noticee |
| 2 | Valuation certificate No.1568/2023-24 date 19.03.2024 issued by Shri Kartikey Soni, Government Approved Valuer. | Copy enclosed |
| 3 | Statement dated 20.03.2024 of Shri Mahmadosen Ikbal Kosadiya. | Copy enclosed |
| 4 | Seizure memo Order dated 19.03.2024 issued under Section 110 (1) of the Customs Act, 1962. | Copy enclosed |

**PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,
TERMINAL-2, AHMEDABAD DATED 19-20.03.2024**


| Sr. No. | Name (S/Shri) | Address of the panchas | Age | Occupation |
|---------|-----------------|--|----------|------------|
| 1 | Nidhi Raval | E/15, Ratandeeep Complex, 100 Feet Road, Satellite, Ahmedabad City, Seema Hall, Ahmedabad.380015 | 22 years | Service |
| 2 | Kartikraj Bhati | Nr. Strawberry Bunglow, Landmark Kudasan, Parishram Residence, Flat No.606. | 22 years | Service |

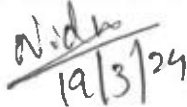
On being called upon by a person, who introduces herself as Ms. Sarjula Vasava, Superintendent of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 12.01 PM of 19.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Ms. Sarjula Vasava, Superintendent introduces us to other officer namely Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar kumar all three are Superintendent (AIU), and Shri Kamal Kumar Khatik, Inspector(AIU) and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

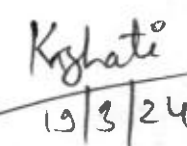
Ms. Sarjula Vasava, Superintendent informs us that 01 passenger are suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passengers as well as their personal search are required to be carried out. The passengers would be arriving by flight No. 6E92 of Indigo Airlines which will be landing at approximately 12.22 PM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

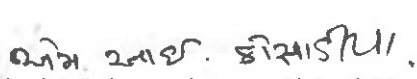
Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identify Shri Mahmadosen Ikbal Kosadiya and having Passport No. M9343243 and shows his Boarding Pass which shows that both had travelled from Jeddah to Ahmedabad on 19.03.2024 by Indigo Airways Flight No. 6E92 (Seat No. 11C at SVPI Airport, Ahmedabad. The AIU officers ask to Shri Mahmadosen Ikbal Kosadiya if they have anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his personal search and she and other accompanied officers will conduct detailed examination of the passenger. Here, the officers offer their personal search to the passengers, but the passenger denies saying that they are having full trust on the officers. Now, the AIU officer ask the passenger whether they want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Shri Mahmadosen Ikbal Kosadiya to pass through the Door Frame

Before me


(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1: 
19/3/24

Panch No.2: 
19/3/24


Shri Mahmadosen Ikbal Kosadiya

(Passenger)

Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as Jewellery etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passengers, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.3 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

Now, the AIU officers ask the said passenger again, if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, AIU Officers interrogate the said passenger and on sustained interrogation and repeated questioning, the passenger Shri Mahmadosen Ikbali Kosadiya confess that he is carrying three capsules containing gold paste concealed in his rectum. Now he has taken to the washroom opposite belt no. 6 of arrival hall, Terminal 2 by the Officer, where above said the passenger removes all capsules covered with white tape containing gold paste from their rectum.

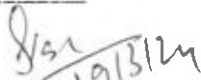
Thereafter, the AIU officer calls the Government Approved Valuer and informs him that three capsules have been recovered from a passengers and the passenger has informed that it is gold in semi-solid paste form and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the AIU Officer that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi-solid paste form by melting it and also informs the address of his workshop.

Thereafter, at around 03.20 PM on 19.03.2024 we the panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informs that the three capsules recovered from containing gold paste wrapped in white rubber is weighing **1050.920 Grams**.

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

Before me



(Sarjula Vasava)

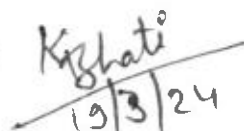
Superintendent of Customs)

Customs, SVPI Airport, Ahmedabad

Panch No. 1:

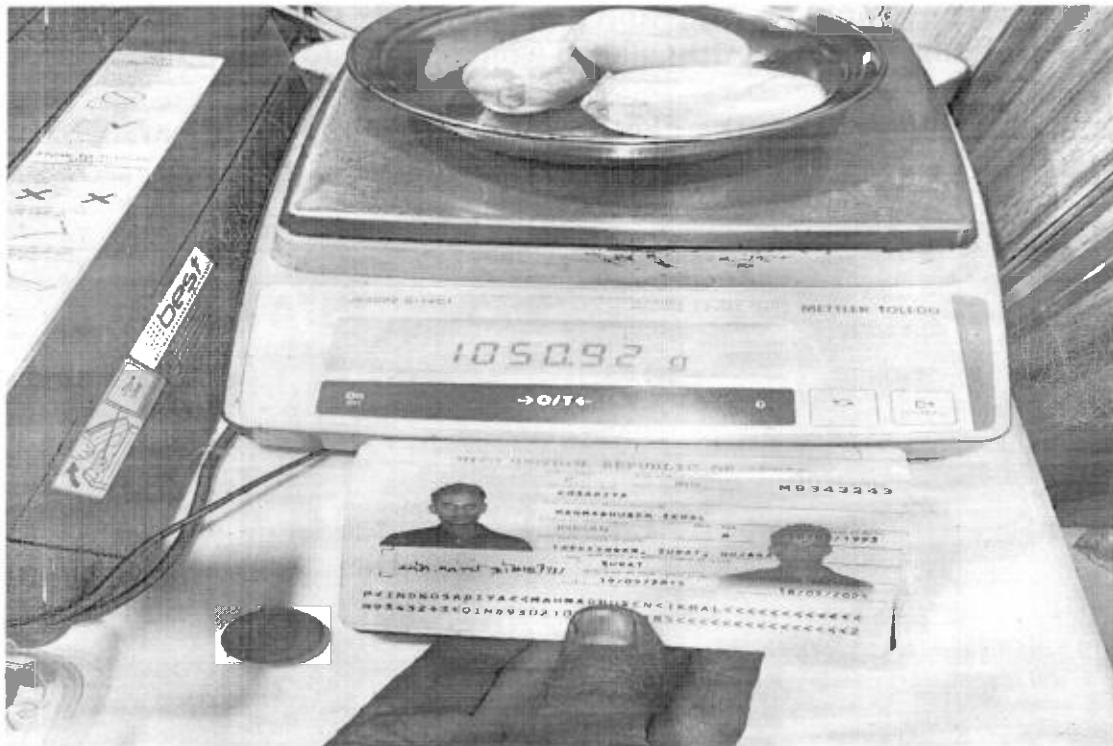

19/3/24

Panch No. 2:


19/3/24

श्री. मा. सु. इ. २५१२११.
Shri Mahmadosen Ikbali Kosadiya

(Passenger)



Thereafter, she leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Mahmadusen Ikbal Kosadiya, into solid gold. The white rubber of three capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **1050.92 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix. in presence of we panchas, the passenger and the AIU Officers which comes to **953.89 Grams**.

Further, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Mahmadusen Ikbal Kosadiya, into solid gold. The white colour rubber of three capsules are removed and brown coloured semi-solid paste packed in transparent tape is obtained which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure,

Before me

Sarjula Vasava
 19/3/24
 (Sarjula Vasava)
 Superintendent of Customs)
 Customs, SVPI Airport, Ahmedabad

Panch No.1:

Widh
 19/3/24

Panch No.2:

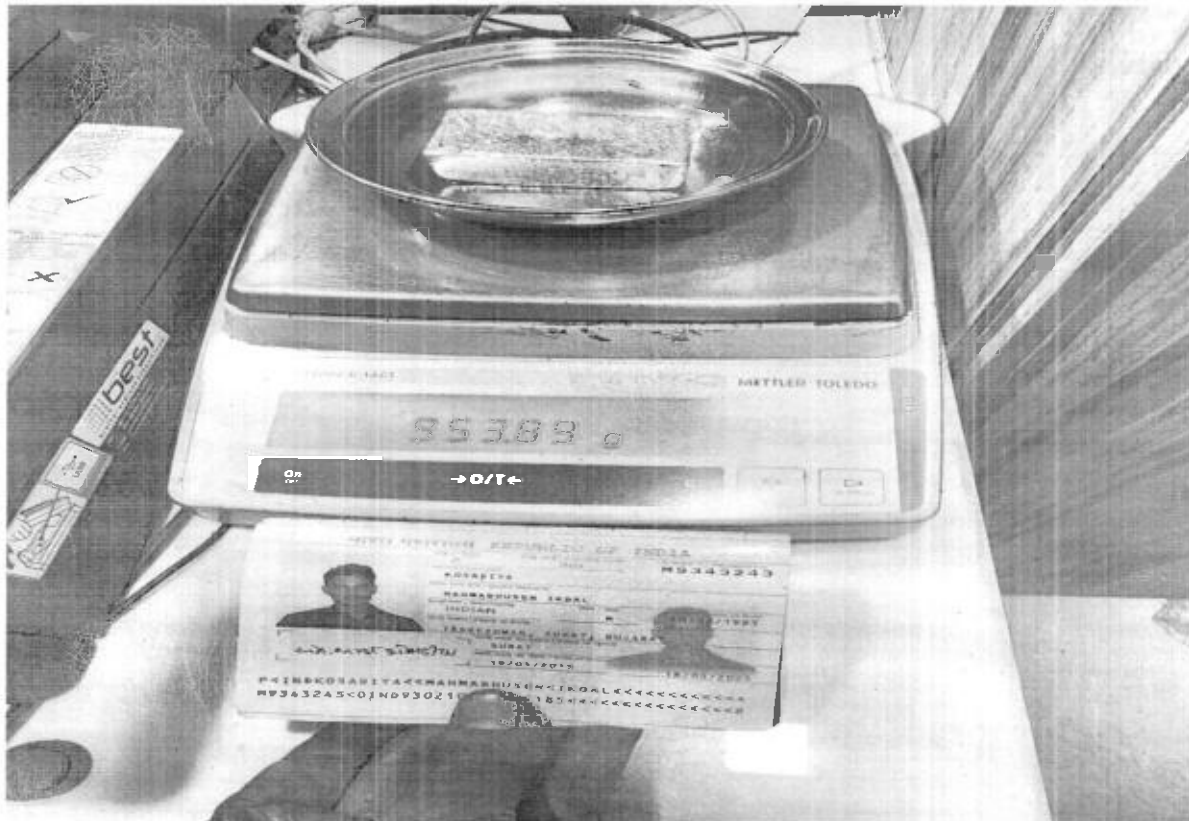
Kzhati
 19/3/24

શ્રી. મહમદુસન ઇકબલ કોસદિયા
 21/3/24
 Shri Mahmadusen Ikbal Kosadiya

(Passenger)

Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the **1050.92 grams** of 3 capsules containing semi-solid substance consisting of gold and chemical mix, in presence of we panchas, the passenger and the AIU Officers which comes to **953.89 Grams**.

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



Now, the Government Approved Valuer, in presence of we panchas, the passengers and the AIU Officers starts testing and valuation of the said gold bars. After testing and valuation of gold bar weighing 953.89 grams derived from semi solid substance(three capsules covered with white rubber) weighing 1050.92 grams recovered from Shri Mahmadusen Ikbal Kosadiya, the Govt. Approved Valuer confirms it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing 953.89 Grams having market value of Rs. 64,37,804 (Rupees Sixty Four Lakhs Thirty Seven thousand Eight hundred Four only) and having tariff value of Rs. 55,60,225/- (Fifty-Five lakhs Sixty thousand Two hundred Twenty Five only) The value of the gold bar has been calculated as per the which has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). He submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama.

He submits his valuation report to the AIU Officer vide certificate no 1568/2023-24 dated 19.03.2024 which is in Annexure-A and Annexure-B for
Before me

Sarjula Vasava
19/3/24
(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No.1: *alide*
19/3/24

Panch No:2: *K. Ghate*
19/3/24

श्री. मा. इ. कोसाडिया
Shri Mahmadusen Ikbal Kosadiya

(Passenger)

passenger. We, the above panchas and the said passenger put our dated signature on the said valuation report.

The details of the Valuation of the said gold bars is tabulated in below table:

Gold bar derived from 3 capsules containing gold paste and chemical mix having gross weighing 1050.92 Grams recovered from Shri Mahmadosen Ikbal Kosadiya.

| Sl. No. | Details of Items | PCS | Gross Weight In Gram | Net Weight in Gram | Purity | Market Value (Rs.) | Tariff Value (Rs.) |
|---------|------------------|-----|----------------------|--------------------|----------------|--------------------|--------------------|
| 1. | Gold Bar | 1 | 1050.92 | 953.89 | 999.0 24Kt. | 64,37,804/- | 55,60,225/- |

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passengers come back to the Airport in government vehicle alongwith the extracted gold bars at 11.45 PM on 19.03.2024.

Thereafter in the presence of we, the panchas, on scrutiny of the documents of the passengers, it is found that;

Shri Mahmadosen Ikbal Kosadiya is aged 31 years (DOB-10.02.1993), S/o- Ikbal Musa Kosadiya, address Metar Faliyu, At PO Tadkeshwar, Tal. Mandvi, Surat Rural, Pin-394170, Gujarat (as per Passport).

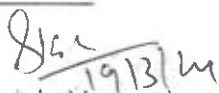
On being asked by the AIU officer, in the presence of we, the panchas, the passenger Shri Mahmadosen Ikbal Kosadiya produces the identity proof documents which are as under: -

- Copy of Passport No.M9343243 issued at Ahmedabad on 19.05.2015 and valid up to 18.05.2025.
- Boarding pass of Indigo Airlines Flight No.6E92 from Jeddah to Ahmedabad dated 19.03.2024 having seat No.11C.

Now, the AIU Officer show the passengers as well as us, the passenger manifest of Indigo Flight No.6E92, in which name of Shri Mahmadosen Ikbal Kosadiya at Sr.No.39 mentioned clearly. 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 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 Shri Mahmadosen Ikbal Kosadiya that the recovered Gold bar of 24Kt. with purity 999.0 weighing 953.890 Grams having market value of Rs. 64,37,804 (Rupees Sixty Four Lakhs Thirty Seven thousand Eight hundred Four only) and having tariff value of Rs. 55,60,225/- (Fifty-Five lakhs Sixty thousand Two

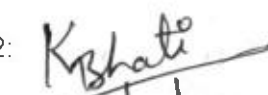
Before me


(Sarjula Vasava)
Superintendent of Customs
Customs, SVPI Airport, Ahmedabad

Panch No.1:


19/3/24

Panch No.2:


19/3/24

27.2.2015 19/3/24
Shri Mahmadosen Ikbal Kosadiya

(Passenger)

hundred Twenty Five only) The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate) recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Mahmadsusen Ikbal Kosadiya are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar along with packing material are being placed under seizure.


The AIU officer, then, in presence of we the panchas and in the presence of the said passenger places the One gold bar weighing 953.89 grams having purity of 999.00(24 Kt.) recovered from Shri Mahmadsusen Ikbal Kosadiya the in one transparent plastic box after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passengers put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passengers. The said sealed transparent plastic container containing gold bar along with the packing materials is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6045 dtd. 19.03.2024.

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 passenger **Shri Mahmadsusen Ikbal Kosadiya**.

Nothing else is seized or taken over from the **Shri Mahmadsusen Ikbal Kosadiya** 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 are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the 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 its truth and correctness. The Panchnama concluded in a peaceful manner at 08.15 PM on 19.03.2024.

Before me


(Sarjula Vasava)
Superintendent of Customs)
Customs, SVPI Airport, Ahmedabad

Panch No 1:

Panch No 2:

અમે. ૨૧/૬. ૩૨૧૧૬૧૫૧.
Shri Mahmadsusen Ikbal Kosadiya

(Passenger)

P2 - Kzhati
6/3/24

ANNEXURE 'A'

Dated: 19/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Mahmadusen Ikbal Kosadiya** Passport No. **M9343243**, residing at, Metar Faliyu, At PO Tadkeshwar, Tal- Mandvi, Surat Rural, Gujarat, India travelling by Indigo Flight No: 6E 92 Arrived on: 19/03/2024 from Jeddah to Ahmedabad, AIU Customs Official Found Suspicious Three Capsules Covered with Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **1050.920** 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: 19/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 19/03/2024.



Ke G... V. S. V.
19/03/24
(SONI KARTIKEY VASANTRAI)

P1 - *shah*
19/3/24

P2 - *K. Shati*
19/3/24

2024. 2018. 2019. 2021

19-03-24


Statement of Shri Mahmadhusen Ikbal Kosadiya, Male, S/o Ikbal Musa Kosadiya, DOB 10.02.1993, Address- Metar Faliyu, At+Po. Tadkeshwar, Taluka Mandvi, Surat Rural, Gujarat, India, Pin-394170 (Mob.- 7227998609) recorded under section 108 of Customs Act, 1962 on 20.03.2024, PassPort No. - M9343243

I, Shri Mahmadhusen Ikbal Kosadiya, Male, S/o Ikbal Musa Kosadiya, DOB 10.02.1993, Address- Metar Faliyu, At+Po. Tadkeshwar, Taluka Mandvi, Surat Rural, Gujarat, India, Pin-394170 on being called vide Summons F.No.VIII/10-373/AIU/A/2023-24, dated-20.03.2024 issued vide DIN-20240371MN000000E2BB by you i.e. the Superintendent of Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you voluntarily to give my true and correct statement today i.e. 20.03.2024.

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

My name, age and residential address given above are correct. I am staying at the said address and my age is 30 years. I am residing with my

મહમદ અલી કોસદિયા /
(Mahmadhusen Ikbal Kosadiya)


Before Me
(Ravi Shankar Kumar)
Superintendent

parents, wife, son at this address. My mobile No. is 7227998609. I submit a copy of my Passport bearing No. M9343243 issued on 19.05.2015 and valid upto 18.05.2025. On being asked, I state that I am graduates B.A. passed. I can read, write and speak Hindi, Gujarati and English. On being asked I state that I am working in Ekta Transport service as labour. My monthly income is Rs. 10000/month.

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

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

Ans 1. I went to Jeddah, Saudi Arabia on 06.03.2024 from CSML, Airport, Mumbai Airport, Maharashtra.

Q.2. What was the purpose of your visit to Jeddah, Saudi Arabia?

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

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

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

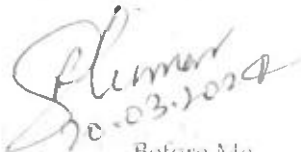
Q.4. From where did you purchase gold in Jeddah? Give details.

20.03.2024
(Mahmadhusen Ikbali Kosadiya)


20.03.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

- Ans.4 The gold is purchased by an unknown person in Jeddah and given to me at my hotel room where I stayed in Jeddah.
- Q.5. What is the name, mobile number, address etc. who gave you gold in Jeddah?
- Ans.5 I don't know the Person and his mobile number and other details. He gave me the gold and promised to give Rs.15000/- for Umrah purpose.
- Q.6 Have you ever visited abroad earlier? Did you smuggle gold during your earlier visit also?
- Ans.6 I have visited to abroad many times. But this is the first time I had brought gold through SVPI, Ahmedabad.
- Q.7. Why did you land at Ahmedabad when you could have taken direct flight from Jeddah to Mumbai?
- Ans.7 The ticket for my return journey from Jeddah to Ahmedabad was cheaper than Jeddah to Mumbai. Therefore, the ticket may be booked by the person who given the gold in Jeddah.
- Q.8 How did you plan to go to Surat from Ahmedabad, Gujarat?
- Ans.8 I was supposed to go to Surat by train from Ahmedabad.
- Q.9. Please inform the details of the person to whom you were to handover the gold smuggled by you and where?
- Ans.9 As informed, a person was supposed to come at SVPI, Airport to collect the smuggled gold from me.

મહમદ હસન ઇકબલ કોસદિયા,
(Mahmadhusen Ikbal Kosadiya)

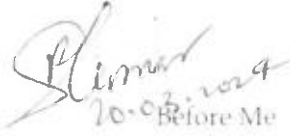

20.03.2024
Before Me
(Ravi Shankar Kumar)
Superintendent

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

Ans.10. I state that I had intentionally not declared the seized items, i.e., gold that was concealed in my rectum before the Customs Authorities on my arrival at SVP International Airport Ahmedabad, as I wanted to clear it illicitly and evade payment of Customs Duty. I am fully aware that clearing gold without declaring before Customs, with an intent to evade payment of customs duty is an offence, under the provisions of Customs Act, 1962 and Regulations. I also did not fill any Declaration form for declaring dutiable goods to Customs. I agree that I have done evasion of Customs duty on total 953.890 grams of 24Kt, with purity 999.0 is having market value of Rs.64,37,804/- (Sixty Four Lakh Thirty Seven thousand Eight Hundred Four only) and Tariff Value Rs.5560225/- (Rupees Fifty Five Lakh Sixty Thousand Two Hundred Twenty Five only) which were recovered from my rectum.

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


25.11.2015. 512A15241.
(Mahmadhusen Ikbai Kosadiya)


20.03.2014
Before Me
(Ravi Shankar Kumar)
Superintendent

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

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

20.11.2024, 8:15 PM
(Mahmadhusen Ikbal Kosadiya)


20.11.2024
Before Me
(Ravi Shankar Kumar)
Superintendent



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/10-373/AIU/A/2023-24

Date: 19.03.2024

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 total weight 953.890 gram of 24Kt, with purity 999.0 recovered/derived from Rectum of Pax in Capsule form as gold paste, is having market value of Rs. 64,37,804/- (Rupees Sixty Four Lakh Thirty Seven thousand Eight Hundred Four only) and Tariff Value Rs. 55,60,225/- (Rupees Fifty Five Lakh Sixty thousand Two Hundred Twenty Five only) as on 19.03.2024 smuggled by **Mahmadhusen Ikbal Kosadiya**, 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 Mahmadhusen Ikbal Kosadiya, in form of gold paste, having gross weight of 1050.920 grams and from that derived 01 Gold Bar total weighing 953.890 grams having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 19.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Mahmadhusen Ikbal Kosadiya, is being seized vide warehouse entry no.6045/2024, dated 19.03.2024 is as under:

| Sl. No. | Details of Items | PCS | Net Weight in Gram | Purity | Market Value (Rs.) | Tariff Value (Rs.) |
|---------|---|-----|--------------------|----------------|--------------------|--------------------|
| 1. | One Gold bar having purity 999.0/24 Kt (derived from Rectum of Pax in Capsule form as gold paste) | 1 | 953.890 | 999.0 24 Kt | Rs. 6437804/- | Rs. 5560225/- |
| | Total | 1 | 953.890 | 999.0 24 Kt | Rs. 6437804/- | Rs. 5560225/- |

Date : 19.03.2024
Place: SVPI Airport, Ahmedabad

Sarjula Vasava
(Sarjula Vasava)
Superintendent, Customs(AIU)
SVPI Air Port, Ahmedabad.