

	<p style="text-align: center;"><b>अपर आयुक्त, सीमा शुल्क कार्यालय</b>  <b>OFFICE OF THE ADDITIONAL</b>  <b>COMMISSIONER OF CUSTOMS</b></p> <p style="text-align: center;"><b>सीमा शुल्क सदन, सूरत/CUSTOMS HOUSE, SURAT</b>  4<sup>th</sup> Floor, CUSTOMS HOUSE, Beside SMC Ward  Office,  Althan-Bhimrad Road, Althan, Surat - 395007  Tel. No.- 0261-2990051</p>	 <p style="text-align: center;">आज़ादी का अमृत महोत्सव</p>
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**DIN : 20240571MN000000D0DC**

**SHOW CAUSE NOTICE**

(Issued under Section 124 of Customs Act, 1962)

Whereas it appears that upon learning that Surat Police's Special Operations Group (SOG) had arrested 04 persons in connection with smuggling of approx 7.15 Kgs of Gold in Paste form through Surat International Airport on 28/29.04.2023, DRI, Regional Unit, Surat vide letter dated 01.05.2023 requested the Commissioner of Police, Surat to share information viz Panchnama, Statements, FSL Data of seized mobiles, if any or any other relevant/necessary documents to enable DRI to initiate action against the said persons under the provisions of Customs Act, 1962.

2) The Police Inspector, Special Operations Group (SOG), Surat vide letter dated 06.05.2023 (Javak No 588/2023) (RUD-01) forwarded a copy of (i) Dumas Police Station First Information Report (FIR) No 11210006230213/2023 dated 29.04.2023, (ii) Panchnama dated 29.04.2023 and (iii) statements dated 29.04.2023 of 04 persons.

**BRIEF FACTS OF THE CASE:**

3) Based on specific intelligence, Surat Police's Special Operations Group (SOG) intercepted a Car Honda Civic GJ 03 BA 5838 near S K Nagar Chokdi, Surat which had picked up two passengers from the Surat Airport. The car had a total of 4 persons, 2 persons who had come to receive 2 other persons at the airport. On frisking all 04 persons, gold in Paste form was recovered from the 2 passengers who had been picked up from the airport - Shri Nirav Ramnikbhai Davariya (Passport Number W0681460) and Shri Fenil Rajeshbhai Mavani (Passport Number R4541560). **3576 grams** of Gold in Paste form was recovered from **Shri Nirav Ramnikbhai Davariya** and **3582 grams** of Gold in Paste form was recovered from **Shri Fenil Rajeshbhai Mavani**. Thus, a total of **7158 grams** of Gold in Paste form, valued at **Rs. 4,29,48,000/-** ( Rs 6,000/- per gram) was recovered from both person by SOG, Surat. No Gold in any form was recovered from the two other persons in the car - Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya, who had gone to Surat International Airport to pick up Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani.

4) After completion of panchnama proceedings and recording of statement of all 04 persons, Surat Police's Special Operations Group (SOG) arrested all 04 persons under the provision of Section 420, 467, 468 and 120(b) of Indian Penal Code.

5) DRI, Regional Unit, Surat vide letter dated 25.05.2023 requested the Police Inspector, SOG, Surat City to provide a copy of (i) Valuation Report related to Gold paste seized during Panchnama dated 29.04.2023 (ii) Passport, Tickets and Boarding Pass of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani (iii) Identification Documents of all 04 accused, if available with his office and (iv) FSL Data of all mobiles seized during the investigation till date.

6) Police Inspector, Special Operations Group (SOG), Surat vide letter dated 25.05.2023 (Javak No 666/2023) (RUD-02) forwarded the Copy of (i) Valuation Report dated 29.04.2023 (ii) Passport, Tickets and Aadhar Card of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani (iii) Aadhar Card of Shri Sawan Shantilal Rakholiya.

7) Thereafter, DRI, Regional Unit, Surat moved an application before the Hon'ble Chief Judicial Magistrate, Surat requesting custody of all 04 persons so that action under the provisions of Customs Act, 1962 could be initiated in the case.

8) The Hon'ble Chief Judicial Magistrate, Surat vide Order dated 24.05.2023 (RUD-03) granted custody for 01 day for recording of the statement of all 04 persons and investigating the role of the person in smuggling of gold in paste form from Surat International Airport and directed to produce the said persons before the court without unnecessary delay after recording their statement. The custody of all 04 persons was taken from the Jailer (Under Trail), Lajpore Central Jail, Surat on 29.05.2023 by the officers of DRI, Regional Unit, Surat.

#### STATEMENTS RECORDED UNDER CUSTOMS ACT, 1962:

9) Summons dated 29.05.2023 was given to **Shri Fenil Rajeshbhai Mavani** for recording of his statement by officers of DRI, Regional Unit, Surat. Statement of **Shri Fenil Rajeshbhai Mavani**, Son of Rajeshbhai Mavani, Age-28 Years (D.O.B. 01-01-1995), residing at Flat No 201, Building No D-1, Shlok Residency, Utran, Surat (Mobile No. 9099990660/9737040693) was recorded on 29.05.2023 (RUD-04) under Section 108 of Customs Act, 1962 wherein he interalia stated that he holds Passport bearing no. R4541560; his bank accounts are maintained with Kotak Bank, Hira Baug and IndusInd Bank, Hira Baug; that he did not remember the account numbers of the same; that his e-mail id is fenilmavani1195@gmail.com; that he was living with his parents viz father Shri Rajeshbhai and mother Smt Vashaben, his wife Smt Komal Mavani and his son Shivay Mavani at the above mentioned premises since the past 06 years; that he was in the business of Photography and is having studio in the name of "Dot Touch Photo Studio" in Tulsii Arcade, Sudama Chowk, Mota Varachha. On perusal of the panchnama dated 29.04.2023 drawn by Police Sub Inspector, SOG, Surat City, he stated that the contents mentioned therein were true and correct. He also agreed with the recovery and subsequent seizure of gold in paste form from him and Shri Nirav Ramnikbhai Davariya; he stated that he and his friend Shri Nirav Ramnik Davariya boarded Air India Express Flight on 28.04.2023 from Sharjah International Airport and arrived in India (Surat) on the same day i.e 28.04.2023; that after collecting their luggage, they came out of the airport terminal and were received by Shri Umesh Rameshbhai Bhikadiya and Shri Sawan Shantilal Rakholiya at the parking area of the airport; that they sat in the car and when they were heading towards Varachha in the wee hours of 29.04.2023, the car was intercepted by SOG Police near S K Nagar Chokdi on Dumas Road at around 01.00 am; that during his physical search, pouches of gold paste were recovered from him as detailed below:-

- 02 pouches of Gold Paste weighing **248 Grams and 246 Grams** were recovered from **Pocket of the Jeans** which he was wearing.
- 03 pouches of Gold Paste weighing **612 Grams, 609 Grams and 611 Grams** were recovered from his **underwear** which he was wearing.
- 02 pouches of Gold Paste weighing **625 Grams and 631 Grams** were recovered from his **shoes** which he was wearing.

9.1) The gold paste recovered from him from various parts is tabulated in Table-1 below:-

Table-1

Sr No	Description of Items he (Fenil) was wearing	No of Pouches	Weight (in Grams)
1	Pocket of Jeans	02	248
			246
2	Underwear	03	612
			609
			611
3	Shoes	02	625
			631
<b>Total</b>		<b>07</b>	<b>3582</b>

9.2) He agreed that **3582 gram of Gold Paste** was recovered from him from **07 different pouches** by SOG Police during panchnama proceedings.

9.3) On being asked regarding recovery of gold paste from Shri Nirav Ramnikbhai Davariya, he stated that he agreed that Gold Paste was recovered from pouches from Shri Nirav Ramnikbhai Davariya as detailed below:-

- **02** pouches of Gold Paste weighing **246 grams and 245 Grams** were recovered from **Pocket of the Jeans** which he (Nirav) was wearing.
- **03** pouches of Gold Paste weighing **609 Grams, 610 Grams and 615 Grams** were recovered from the **underwear** which Nirav was wearing.
- **02** pouches of Gold Paste weighing **625 Grams and 626 Grams** were recovered from the **shoes** which Nirav was wearing.

9.4) Summary of the gold paste recovered from Shri Nirav Ramnikbhai Davariya is tabulated in Table-2 below:-

Table-2

Sr No	Description of items worn by Shri Nirav Ramnikbhai Davariya	No of Pouches	Weight (in Grams)
1	Pocket of Jeans	02	246
			245
2	Underwear	03	609
			610
			615
3	Shoes	02	625
			626
<b>Total</b>		<b>07</b>	<b>3576</b>

9.5) He agreed that **3576 grams of Gold Paste** was recovered from **07 different pouches** from **Shri Nirav Ramnikbhai Davariya**.

9.6) He further agreed that **7158 Grams** of Gold Paste was recovered and seized during the panchnama proceedings dated 29.04.2023 drawn by SOG police, Surat; the valuation of the same was carried by assuming a rate of Rs.6,000/- per gram, totally **Rs.4,29,48,000/-**; he further agreed that no Gold Paste was recovered from Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya and in token of having seen, read, understood and agreed with the contents of the panchnama, he put his dated signature on the last page of the above said Panchnama.

9.7) On being asked the purpose of his visit to Dubai and on whose instructions he had made the visit, he stated that his friend, Shri Nirav Ramnikbhai Davariya, had informed him about the offer made by one of his (Shri Nirav Ramnikbhai Davariya) friends - Shri Sawan Shantilal Rakholiya, regarding an all

expense paid trip to UAE (all expenses related to flight, hotel and exploring the country will be borne by one Shri Umesh Rameshbhai Bhikadiya who is a friend of Shri Sawan Shantilal Rakholiya) wherein on return they would have to smuggle/carry gold which would be handed over to them/him in Dubai by a person known to/working for Shri Umesh Rameshbhai Bhikadiya. He stated that Shri Nirav Ramnikbhai Davariya informed him that Shri Sawan Shantilal Rakholiya had said that they would not have to bear any charges and would be visiting UAE for free, so he, alongwith Shri Nirav Ramnikbhai Davariya, agreed to accept the lucrative offer; that he and his friend, Shri Nirav Ramnikbhai Davariya, were also to get extra Rs.15000 each, on giving gold to Shri Umesh Rameshbhai Bhikadiya in Surat.

9.8) Thereafter, Shri Umesh Rameshbhai Bhikadiya sent two Air India flight tickets, alongwith Visa, to his friend Shri Nirav Ramnikbhai Davariya on his whatsapp number on 23.04.2023. The tickets were booked for 8:00 AM on 24.04.2023 from Mumbai to Dubai.

9.9) On being asked how he reached Mumbai airport, he stated that the taxi was hired by Shri Umesh Rameshbhai Bhikadiya for Mumbai airport on 23.04.2023 and that he travelled in it to reach there; on being asked regarding payment of taxi charges, he stated that Shri Umesh Rameshbhai Bhikadiya had already paid the charges as it was arranged by him; on being asked regarding the stay at Dubai, he stated that Shri Nirav Ramnikbhai Davariya was co-ordinating regarding the same and that he did not have exact knowledge about the same; that on reaching Dubai, they (he and his friend Shri Nirav Ramnikbhai Davariya) took Taxi to Hotel Wescott, Dubai, opposite to Al Ghubaiba Metro Station; that they stayed in Room No 208 of the hotel. He further stated that one person visited them and informed that Shri Parth Sharma has sent him to give them 1100 Dirhams (him and his friend Shri Nirav Ramnikbhai Davariya); that they (he and his friend Shri Nirav Ramnikbhai Davariya) used the 1100 Dirhams to visit nearby places and for food; that the same person (who gave them 1100 Dirham on 24.04.2023) visited them in the afternoon of 28.04.2023 and informed that Shri Parth Sharma had sent him and he gave an underwear to him and his friend Shri Nirav Ramnikbhai Davariya and instructed them to wear the same; that he also gave pouches of different sizes; that they (he and his friend Shri Nirav Ramnikbhai Davariya) were informed that Gold in paste form was packed in all pouches of different sizes as well as in the given underwear too; that they were informed that 03 pouches of Gold in paste form of different sizes were already stitched inside underwear before the same were given to them.

9.10) He stated that as per the instructions of the person sent by Shri Parth Sharma, they (he and his friend Shri Nirav Ramnikbhai Davariya) hid pouches of gold paste in their shoes and in the pocket of their Jeans pants; that the person sent by Shri Parth Sharma informed them that some Chemical was mixed with Gold and as a result of it, Gold Paste would not be detected by the metal detector or DMFD gate and that they can clear immigration security at airport easily; that they (he and his friend Shri Nirav Ramnikbhai Davariya) had hidden approx 3.5 Kgs of Gold Paste each on their body viz Underwear, Shoes and Pockets of Jeans pants; that the same person of Shri Parth Sharma dropped them at Sharjah airport in his car on 28.04.2023; that he and his friend Shri Nirav Ramnikbhai Davariya travelled on different PNRs; that PNR of his ticket was UZYTQ; that he did not know the PNR of his friend Shri Nirav Ramnikbhai Davariya's ticket; that they (he and his friend Shri Nirav Ramnikbhai Davariya) came to India via Air India Flight IX 172 from Sharjah to Surat on 28.04.2023; that as per plan Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya came to pick them from Surat International Airport in a car; that Surat Police's SOG stopped their car near S K Nagar Chokdi and on frisking, gold paste was found from him and his friend Shri Nirav Ramnikbhai Davariya; that they were supposed to give gold to Shri Umesh Rameshbhai Bhikadiya, friend of Shri Sawan Shantilal Rakholiya; that he did not have any knowledge to whom he (Shri Umesh Rameshbhai Bhikadiya) was going to hand over

the said gold paste further; that he had visited Sri Lanka 02 months ago for pre wedding shoot and he had also visited Thailand 1.5 years ago.

9.11) On being asked whether, he had declared the gold paste brought by him before Customs authorities at Surat International airport, he stated that they have not declared the said gold paste before Customs authorities at Surat International Airport as pre-decided by him, Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya.

9.12) On being asked regarding knowledge of gold paste in pouches, he stated that he had knowledge that gold was there in the pouches in the form of paste as per the offer given by Shri Umesh Rameshbhai Bhikadiya that they have to bring gold from Dubai in lieu of free expenses of Dubai trip; that he had knowledge that bringing gold from foreign countries without declaring before Customs Airport authorities is an offence under Customs Act, 1962.

10) Summons dated 29.05.2023 was given to **Shri Nirav Ramnikbhai Davariya** for recording of his statement by the officers DRI, Regional Unit, Surat. Statement of **Shri Nirav Ramnikbhai Davariya**, Son of Ramnikbhai Davariya, Age-26 Years (D.O.B 18-09-1996), residing at Flat No D-302, Gokuldham Society, Abraham Road, Mota Varachha, Surat (Mobile No. 9924614092) was recorded on 29.05.2023 (**RUD-05**) under Section 108 of Customs Act, 1962 wherein he interalia stated that he holds Passport bearing no. W0681460; that his bank account is maintained with IndusInd Bank, Hira Baug Branch and Axis Bank, Sudama Chowk Branch and that he does not remember the account number; that his e-mail id is davariyanirav@gmail.com; that he is living with his wife Smt Niraliben and his elder brother Shri Kirtibhai on a rented premises since the past 03-04 years; that he was doing a job in Diamond Firm "M/s Arya Impex" having office premises at Mini Bazaar, Varachha, which was involved in Diamond trading business; that he was getting salary of Rs 25,000 per month. On perusal of panchnama dated 29.04.2023 drawn by Police Sub Inspector, SOG, Surat City, he stated that the contents mentioned therein are true and correct; he also agreed with the seizure of the Gold in paste form from him and Shri Fenil Rajeshbhai Mavani. He stated that he and Shri Fenil Rajeshbhai Mavani boarded Air India Express Flight on 28.04.2023 from Sharjah International Airport and arrived in India (Surat) on 28.04.2023; that after collecting their luggage they came out of the airport terminal where they were received by Shri Umesh Rameshbhai Bhikadiya and Shri Sawan Shantilal Rakholiya in parking area at the airport; that they then sat in the car and when they were heading towards Varachha in car on 29.04.2023, the car was intercepted by SOG Police near S K Nagar Chokdi on Dumas Road at around 01.00 am; that during his physical search, Gold Paste was recovered in pouches from him as detailed below:-

- **02 pouches of Gold Paste weighing 246 Grams and 245 Grams** were recovered from **Pocket of the Jeans** which he was wearing.
- **03 pouches of Gold Paste weighing 609 Grams, 610 Grams and 615 Grams** were recovered from his **Underwear** which he was wearing.
- **02 pouches of Gold Paste weighing 625 Grams and 626 Grams** were recovered from his **shoes** which he was wearing.

10.1) The gold paste recovered from him from various parts is tabulated in **Table-2** in **Para 9.4** above. He agreed that **3576 Grams** of Gold Paste was recovered from him from **07 different pouches** by SOG Police during panchnama proceedings.

10.2) He also agreed that Gold Paste was recovered from pouches from Shri Fenil Rajeshbhai Mavani as detailed below:-

- 02 pouches of Gold Paste weighing 248 Grams and 246 Grams were recovered from Pocket of the Jeans which he was wearing.
- 03 pouches of Gold Paste weighing 612 Grams, 609 Grams and 611 Grams were recovered from his underwear which he was wearing.
- 02 pouches of Gold Paste weighing 625 Grams and 631 Grams were recovered from his shoes which he was wearing.

10.3) The gold paste recovered from Shri Fenil Rajeshbhai Mavani from various parts is tabulated in Table-1 in Para 9.1 above. He agreed that 3582 Grams of Gold Paste was recovered from 07 different pouches from Shri Fenil Rajeshbhai Mavani.

10.4) He further agreed that 7158 Grams of Gold Paste was recovered and seized during the panchnama proceedings; the valuation of the same was carried by assuming rate of Rs.6,000/- per gram, totalling to Rs.4,29,48,000/-; he further agreed that no Gold Paste was recovered from Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya and in token of having seen, read, understood and agreed with the contents of the panchnama, he put his dated signature on the last page of the above said Panchnama.

10.5) On being asked why he had visited Dubai and on whose instructions, he stated that his friend Shri Sawan Shantilal Rakholiya informed him that he could get an all expense paid trip to UAE (all expense related to flight, hotel and exploring the country will be borne by his friend Shri Umesh Rameshbhai Bhikadiya) if he agreed to smuggle/carry gold on his return to India, which would be handed over to him in Dubai by a person known to Shri Umesh Rameshbhai Bhikadiya.

10.6) He stated that his friend Shri Sawan Shantilal Rakholiya also informed that he would not have to bear any charges and would get to visit UAE for free, so he agreed with this lucrative offer; that he informed about this offer to his friend Shri Fenil Rajeshbhai Mavani who also agreed to accept the offer; that Shri Umesh Rameshbhai Bhikadiya sent him, on 23.04.2023, on his whatsapp number, two flight tickets of Air India flight from Mumbai to Dubai scheduled to fly on 24.04.2023 in the morning around 8:00 AM, alongwith Visa. On being asked how he reached Mumbai airport, he stated that a taxi was hired by Shri Umesh Rameshbhai Bhikadiya for Mumbai airport on 23.04.2023 and that he travelled in it to reach there; on being asked regarding payment of taxi charges, he stated that Shri Umesh Rameshbhai Bhikadiya had already paid the charges as it was arranged by him. On being asked regarding his stay at Dubai, he stated that, as directed by Shri Umesh Rameshbhai Bhikadiya, Shri Parth Sharma (+91-9157925125) had sent the details of their hotel stay at Dubai by whatsapp message on his mobile; that on reaching Dubai, they (he and his friend Shri Fenil Rajeshbhai Mavani) took a taxi to Hotel Wescott, Dubai, opposite Al Ghubaiba Metro Station where they stayed in Room No 208 of the Hotel.

10.7) He stated that one person visited them and informed that Shri Parth Sharma has sent him to give them 1100 Dirhams (he and his friend Shri Fenil Rajeshbhai Mavani); that they (he and his friend Shri Fenil Rajeshbhai Mavani) used 1100 Dirhams to visit nearby places and food; that in the afternoon of 28.04.2023, the same person visited them (who had given them 1100 Dirham on 24.04.2023) and informed that Shri Parth Sharma had sent him; that he gave an underwear each to him and his friend Shri Fenil Rajeshbhai Mavani and instructed them to wear the same during the return journey to India; that he also gave pouches of different sizes.

10.8) He stated that the said person informed him and his friend, Shri Fenil Rajeshbhai Mavani, that Gold in paste form was packed in pouches of different sizes

as well as in the underwear handed over to them; that 03 pouches of gold in paste form of different sizes were already stitched inside the underwear before the same were given to them. He stated that as instructed by the person sent by Shri Parth Sharma, they (he and his friend Shri Fenil Rajeshbhai Mavani) hid pouches of gold paste in Shoes and pocket of Jeans. He further stated that the same person sent by Shri Parth Sharma informed that a Chemical was mixed with Gold and as a result of it, gold paste would not be detected by the metal detector or DMFD gate and they could clear immigration security at airport easily; they (he and his friend Shri Fenil Rajeshbhai Mavani) had hidden **approx 3.5 Kgs of Gold Paste** each on their body viz **Underwear, Shoes and Pocket of Jeans**; that the same person sent by Shri Parth Sharma dropped them at Sharjah airport in his car on 28.04.2023; that he and his friend Shri Fenil Rajeshbhai Mavani travelled on different PNRs; that the PNR of his ticket was L8FZ7X; that he did not know the PNR of his friend Shri Fenil Rajeshbhai Mavani's ticket.

10.9) He stated that they (he and his friend Shri Fenil Rajeshbhai Mavani) came to India via Air India Flight IX 172 from Sharjah to Surat on 28.04.2023; as it was pre decided, Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya had come to pick them up from Surat International Airport in a car; Surat Police's SOG stopped their car near S K Nagar Chokdi and on frisking, gold paste was found from him and his friend Shri Fenil Rajeshbhai Mavani; that they were supposed to handover gold to Shri Umesh Rameshbhai Bhikadiya, friend of Shri Sawan Shantilal Rakholiya; that he did not have any knowledge to whom Shri Umesh Rameshbhai Bhikadiya was going to hand over the gold paste further.

10.10) He stated that he had visited Dubai on one more occasion in the past for the same purpose; that he and Shri Sawan Shantilal Rakholiya travelled to UAE from Surat on 16.02.2023; that he came back to India (Surat) on 22.02.2023 from UAE and Shri Sawan Shantilal Rakholiya came back to India (Surat) on 19.02.2023 from UAE; that he and Shri Sawan Shantilal Rakholiya had not smuggled gold in paste form in the month of Feb 2023; that there was a plan to smuggle gold in paste form but the same was cancelled as some case was booked at Surat International Airport.

10.11) On being asked whether he had declared the gold paste brought by him before Customs authorities at Surat International airport, he stated that they had not declared the said gold paste before Customs authorities at Surat International airport as it was pre-decided by him, Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya. On being asked regarding knowledge of gold in form of gold paste in pouches, he stated that he had knowledge that gold was there in the pouches in form of gold paste as it was mentioned in the offer given by Shri Umesh Bhikahriya and that they have to bring gold from Dubai in lieu of all expenses paid trip of Dubai and cash of Rs 15,000/-; that he had knowledge that bringing gold from foreign countries without declaring before Customs Airport authorities is an offence under Customs Act, 1962.

11) Summons dated 29.05.2023 was given to **Shri Sawan Shantilal Rakholiya** for recording of his statement by the officers of DRI, Regional Unit, Surat. Statement of **Shri Sawan Shantilal Rakholiya**, Son of Shantilal Rakholiya, Age-29 Years (D.O.B 10-06-1993), residing at Flat No 204, Building No J, Shripad Avenue, Yogi Chowk, Sarthana, Surat was recorded on 29.05.2023 (**RUD-06**) under Section 108 of Customs Act, 1962 wherein he interalia stated that he holds Passport bearing no. S5648475; his bank account is maintained with Varachha Co Oeprative Bank and he did not remember the account number of the same; that his e-mail id is [sawanrakholiya123@gmail.com](mailto:sawanrakholiya123@gmail.com); that he is living with his wife Smt Nisha and his son Nakshtra; that he was in the business of Carting (Reti) near Bodli Village, Near Karjan. On perusal of panchnama dated 29.04.2023 drawn by Police Sub Inspector, SOG, Surat City, he stated that the contents mentioned therein are true and correct;

that he also agreed with the seizure of the Gold in paste form from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani;

11.1) He agreed that Gold Paste was recovered in pouches from Shri Nirav Ramnikbhai Davariya as detailed in Para 9.3 and details tabulated in Table-2 in Para 9.4 above; that 3576 Grams of Gold Paste was recovered from 07 different pouches from Shri Nirav Ramnikbhai Davariya.

11.2) He also agreed that Gold Paste was recovered from Shri Fenil Rajeshbhai Mavani as detailed in Para 9 and details tabulated in Table-1 in Para 9.1 above; that total 3582 Grams of Gold Paste was recovered from 07 different pouches from Shri Fenil Rajeshbhai Mavani.

11.3) He agreed that 7158 Grams of Gold Paste was recovered and seized during the panchnama proceedings; that valuation of the same was carried out by assuming Rs.6,000/- per grams, totally amounting to Rs.4,29,48,000/-; he agreed that no Gold Paste was recovered from him and Shri Umesh Rameshbhai Bhikadiya and in token of having seen, read, understood and agreed, he put his dated signature on the last page of the above said Panchnama.

11.4) He stated that approx. 04 months ago, he met Shri Umesh Rameshbhai Bhikadiya near a Pan Shop where he had gone for smoking; that he had requested Shri Umesh Rameshbhai Bhikadiya that he was in need of money as he had incurred loss in his business, and that he also required the money for the operation of his mother; that he also required money for the delivery of his 1<sup>st</sup> child which was due too; that he requested Shri Umesh Rameshbhai Bhikadiya to lend him money for a few months; that Shri Umesh Rameshbhai Bhikadiya informed him to arrange for persons who have a passport and who would agree to travel to UAE and carry/smuggle Gold for him (Umesh) from there and in return he (Umesh) would give him Rs.10000/- for each person; that Shri Umesh Rameshbhai Bhikadiya informed that all arrangement related to Flight Tickets, Hotel Stay, Food etc would be borne by him and extra money would also be given to them; that Shri Umesh Rameshbhai Bhikadiya informed that in return, they would have to bring/carry/smuggle Gold handed over to them by someone known to him (Shri Umesh Rameshbhai Bhikadiya) in Dubai; that he had travelled outside India twice; that he had travelled to UAE both times, once in Dec 2022 and another time in Feb 2023; that he and Shri Nirav Ramnikbhai Davariya had gone to UAE together in the month of Feb 2023 from Surat; that he had come back to India (Surat) 2-3 days earlier than Shri Nirav Ramnikbhai Davariya; that he and Shri Nirav Ramnikbhai Davariya travelled to UAE from Surat on 16.02.2023; that Shri Nirav Ramnikbhai Davariya came back to India (Surat) on 22.02.2023 from UAE and he came back to India (Surat) on 19.02.2023 from UAE; that he and Shri Nirav Ramnikbhai Davariya had not smuggled gold in paste form in the month of Feb 2023; that there was a plan to smuggle gold in paste form at that time but the same was cancelled as some case was booked at Surat International Airport; that he had gone to his sister Smt Kajalben Hiteshbhai Kotadiya's place in the month of Dec 2022 in search of a job in Dubai.

11.5) He stated that he again offered Shri Nirav Ramnikbhai Davariya to visit Dubai for the same purpose i.e. smuggling of gold paste from Dubai without declaring before Customs authorities at Surat International Airport (which they could not execute in Feb 2023) and that Shri Nirav Ramnikbhai Davariya agreed; that he also asked him to arrange for another person who could visit Dubai along with him for the same purpose; that after enquiring, he suggested the name of his friend Shri Fenil Rajeshbhai Mavani; that Shri Fenil Rajeshbhai Mavani agreed to accept the lucrative offer and that he informed regarding the same to Shri Umesh Rameshbhai Bhikadiya.

11.6) He further stated that Shri Umesh Rameshbhai Bhikadiya already had the contact details of Shri Nirav Ramnikbhai Davariya as he had visited Dubai once

earlier alongwith him in Feb 2023; that Shri Umesh Rameshbhai Bhikadiya co-ordinated with Shri Nirav Ramnikbhai Davariya regarding Flight Tickets and Visa as they also knew each other; that he and Shri Umesh Rameshbhai Bhikadiya went to Surat International Airport on 28.04.2023 to pick up Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani as they were coming back to Surat from Sharjah; that he and Shri Umesh Rameshbhai Bhikadiya had gone to Surat International Airport in the car (Honda Civic GJ 03 BA 5838) belonging to his cousin brother (his wife's sister's husband) Shri Pradeepbhai Pansuriya; that he was using this car from past 03-04 months.

11.7) He further stated that on arrival of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani, they got into the car and all 04 were moving towards Varachha and Shri Umesh Rameshbhai Bhikadiya was driving the car; that he was sitting beside him; that Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani were sitting in the back seat; that Surat Police's SOG stopped their car near S K Nagar Chokdi and on frisking, gold paste was found from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani; that nothing was found from him and Shri Umesh Rameshbhai Bhikadiya; that for aranging passengers to visit Dubai and bring gold from there, Shri Umesh Rameshbhai Bhikadiya has offered him Rs.10,000/- per person. He further stated that till date he had not received any incentive; that he does not know any person by the name of Shri Parth Sharma; that he had never met any person by the name Shri Parth Sharma; that he had knowledge that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962.

12) Summons dated 29.05.2023 was given to **Shri Umesh Rameshbhai Bhikadiya** for recording of his statement by the officers of DRI, Regional Unit, Surat. Statement of **Shri Umesh Rameshbhai Bhikadiya**, son of Rameshbhai Bhikadiya, Age-33 Years (D.O.B 10.05.1989), residing at Flat No 802, Ravi Building, Rajhans Swapna, Near Sarthana Jakatnaka, Sarthana, Surat was recorded on 29.05.2023 (RUD-07) under Section 108 of Customs Act, 1962 wherein he interalia stated that he holds Passport bearing no. K5590505; his bank account is maintained with Equitas Bank, Hirabagh Branch and Kotak Bank, Sarthana Jakatnaka Branch and account numbers of which he does not remember; that his e-mail id was [umeshbhikadiya@gmail.com](mailto:umeshbhikadiya@gmail.com); that he was living with his parents viz father Shri Rameshbhai Narshibhai Bhikadiya and mother Smt Rasilaben Bhikadiya, his brother Shri Chetanbhai Bhikadiya and his wife Smt Asmitaben Bhikadiya, his wife Smt Hardika Bhikadiya and their Son Nityam from last 05 years at the above said address; that the said premises was owned by Smt Asmitaben Bhikadiya; that he was doing business in the name of Bapa Sitaram Laser at Khata No 32, Valinath Society, Kapodra, Surat which was involved in laser art on wood and acrylic raw materials. On perusal of panchnama dated 29.04.2023 drawn by Police Sub Inspector, SOG, Surat City, he stated that the contents mentioned therein are true and correct. He also agreed with the seizure of the Gold in paste form Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani.

12.1) He also agreed that Gold Paste was recovered in pouches from **Shri Nirav Ramnikbhai Davariya** as detailed in **Para 9.3** and details tabulated in **Table-2** in **Para 9.4** above; that **3576 Grams** of Gold Paste was recovered from **07** different pouches from **Shri Nirav Ramnikbhai Davariya**.

12.2) He also agreed that Gold Paste was also recovered in pouches from **Shri Fenil Rajeshbhai Mavani** as detailed in **Para 9** and details tabulated in **Table-1** in **Para 9.1** above; that **3582 Grams** of Gold Paste was recovered from **07** different pouches from **Shri Fenil Rajeshbhai Mavani**.

12.3) He agreed that **7158 Grams** of Gold Paste was recovered and seized during the panchnama proceedings; that the valuation of the same was carried out by

assuming Rs.6,000/- per gram, totally amounting to **Rs.4,29,48,000/-**. On being asked regarding the owner of Gold Paste, he stated that the said Gold Paste was being brought/smuggled on the directions of Shri Parth Sharma and in token of having seen, read, understood and agreed on its contents, he put his dated signature on the last page of the above said Panchnama.

12.4) He agreed that no Gold Paste was recovered from him and Shri Sawan Shantilal Rakholiya by SOG, Surat; that both his phones of Samsung and Oppo brand were seized by SOG, Surat. On being asked regarding Shri Parth Sharma, he stated that the real name of Shri Parth Sharma was Shri Baldev Mansukhbhai Sakhreliya who was his elder brother-in-law residing at A-103, Kaveri Habitat, Sarthana Surat.

12.5) On being asked regarding involvement in smuggling of gold paste, he stated that he had met Shri Baldev Mansukhbhai Sakhreliya (Mobile No.9601347698, 9316270283) 5-6 months ago in Mahidharpura for some work; that Shri Baldev Mansukhbhai Sakhreliya informed him that some gold had to be brought/smuggled from Dubai for which passengers/carriers were required and his work would be to drop and receive the passengers to and from Surat Airport; that Shri Baldev Mansukhbhai Sakhreliya asked him to provide the details of known persons who possess passport and that he would arrange tour for them to Dubai on his (Shri Baldev) expense; that Shri Baldev Mansukhbhai Sakhreliya further informed him that all arrangement related to Flight Tickets, Hotel Stay, Food etc would be borne by him and that money would also be given to them and in return, they would have to bring Gold handed over by Shri Baldev Mansukhbhai Sakhreliya himself or by a person working for him in Dubai.

12.6) He stated that Shri Baldev Mansukhbhai Sakhreliya asked him to arrange a person who has a passport and that in return Baldev Mansukhbhai Sakhreliya would give him Rs.25,000/- for each person; that Shri Baldev Mansukhbhai Sakhreliya had asked him not to reveal his name in front of any carier and introduce him as "Parth Sharma" instead of Shri Baldev Mansukhbhai Sakhreliya.

12.7) He stated that approx. 04 months ago, he met Shri Sawan Shantilal Rakholiya near a Pan Shop where he had gone for smoking; that Shri Sawan Shantilal Rakholiya had told him that he was in need of money and requested him to lend money for a few months; that he then informed Shri Sawan Shantilal Rakholiya that there was one person by name Shri Parth Sharma (Real Name - Shri Baldev Mansukhbhai Sakhreliya) who requires persons having a passport to travel to UAE and bring back/carry back Gold for him (Shri Parth Sharma alias Shri Baldev Mansukhbhai Sakhreliya) and that in return Shri Sawan Shantilal Rakholiya would get Rs.10,000/- for each person such person that he arranged; that all arrangement related to Flight Tickets, Hotel Stay, Food etc would be borne by Shri Parth Sharma (Real Name- Shri Baldev Mansukhbhai Sakhreliya) and that some money would also be given to the passengers, for bringing Gold given by a person working for Shri Baldev Mansukhbhai Sakhreliya in Dubai.

12.8) He stated that Shri Sawan Shantilal Rakholiya informed about his friend Shri Nirav Ramnikbhai Davariya and both (Shri Sawan and Shri Nirav) visited Dubai in the month of Feb 2023 and all their expenses were borne by Shri Baldev Mansukhbhai Sakhreliya; that both returned separately by different flights and neither of them had carried Gold or Gold paste.

12.9) He stated that thereafter, in the month of April, when Shri Baldev Mansukhbhai Sakhreliya asked him to arrange a person for Dubai, he asked Shri Nirav Davariya, who agreed and asked him to arange for one more person and he suggested the name of his friend, Shri Fenil Rajeshbhai Mavani; that both Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani agreed to accept the

lucrative offer and were ready to go to UAE; that he used to contact Shri Baldev Mansukhbhai Sakhreliya on his whatsapp number +91-9157925125; that Shri Parth Sharma (Real Name - Shri Baldev Mansukhbhai Sakhreliya) had made all arrangements related to Flight Tickets, Hotel Stay, Food etc.; that Shri Baldev Mansukhbhai Sakhreliya had directed him to hand over gold to Shri Vicky a.k.a Shri Vishal having (mobile number +85254859479) after receiving the same in Surat from both Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani; that he had also talked with Shri Vicky (+85254859479) on whatsapp and had informed him to meet him (Shri Vicky) when Gold is received by him in Surat.

12.10) On being asked regarding the profession/job details of Shri Vicky, he stated that Shri Vicky has a shop on the third floor in New DTC Market, Mahidharpura. On being asked regarding the residence of Shri Vicky, he stated that he does not know about the residence of Shri Vicky. He further stated that he and Shri Sawan Shantilal Rakholiya went to Surat International Airport on 28.04.2023 to pick up Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani as they were coming back to Surat from Sharjah; that he and Shri Sawan Shantilal Rakholiya had gone to Surat International Airport in the Car Honda Civic GJ 03 BA 5838 which belonged to the relative of Shri Sawan Shantilal Rakholiya; that on arrival of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani, all 04 of them were moving towards their home and that he was driving the car; that Shri Sawan Shantilal Rakholiya was sitting beside him; that Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani were sitting in the back seats; that gold paste was found from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani and nothing was found from him and Shri Sawan Shantilal Rakholiya;

12.11) On being asked regarding the declaration of gold paste by both Shri Fenil Rajeshbhai Mavani and Shri Nirav Ramnikbhai Davariya, he stated that Shri Baldev had informed that they converted gold into paste by mixing a chemical, so that it cannot be detected by metal detector or DMFD gate and hence, they were not required to declare it before Customs authorities at Surat International Airport and also instructed to conceal the same on their body at pre-decided places.

12.12) He said that he had knowledge that bringing gold from foreign countries without declaring before Customs Authorities and dealing with such goods is an offence under Customs Act, 1962; that he had travelled outside India twice; that he had travelled to UAE both the times - once in April 2021 and another time in Nov 2021; that he had not smuggled gold at the time of travel.

12.13) On being asked regarding the other person involved he stated that he does not know about any other person's involvement but there was a person named DM a.k.a Shri Dilip who contacts and drops/receives the passengers at Dubai Airport in the absence of Shri Baldev Mansukhbhai Sakhreliya. He was shown statement dated 29.05.2023 of Shri Fenil Rajeshbhai Mavani, Shri Nirav Ramnikbhai Davariya & Shri Sawan Shantilal Rakholiya and on the perusal of the same and agreeing with the same, he put his dated signature on last page of the statements.

13) As per the findings of the investigation until then, all 04 persons viz (i) Shri Fenil Rajeshbhai Mavani (Passport Number R4541560) (ii) Shri Nirav Ramnikbhai Davariya (Passport Number W0681460) (iii) Shri Sawan Shantilal Rakholiya and (iv) Shri Umesh Rameshbhai Bhikadiya were arrested on 29.05.2023 (RUD-08) by the officers DRI, Regional Unit, Surat under Section 104 of Customs Act, 1962 and produced before the Hon'ble Chief Judicial Magistrate, Surat after following due procedure and all 04 persons were sent to judicial custody by the Hon'ble CJM, Surat.

14) Further, DRI, Regional Unit, Surat further learnt that Surat Police's Special Operations Group (SOG) had arrested 01 more person viz. Shri Vishal Dhirubhai Gabani in connection to smuggling of approx 7.15 Kgs of Gold Paste

through Surat International Airport. Following which DRI, Regional Unit, Surat moved an application before the Hon'ble Chief Judicial Magistrate, Surat requesting custody of Shri Vishal Dhirubhai Gabani in order to enable DRI, Regional Unit, Surat to record his statement under Section 108 of Customs Act, 1962 and initiate action under the provisions of Customs Act, 1962. Hon'ble Chief Judicial Magistrate, Surat granted custody for recording of the statement of Shri Vishal Dhirubhai Gabani. Accordingly, the custody of Shri Vishal Dhirubhai Gabani was taken from the Jailer (Under Trail), Lajpore Central Jail, Surat on 27.07.2023 by the officers of DRI, Regional Unit, Surat.

15) Summons dated 27.07.2023 was given to **Shri Vishal Dhirubhai Gabani** for recording of his statement by the officers of DRI, Regional Unit, Surat. Statement of **Shri Vishal Dhirubhai Gabani**, Son of Shri Dhirubhai Gabani, Age-34 Years (D.O.B. 23-12-1989), residing at House No 71, Shreeji Society, Near Dabholi Circle, Singanpore, Surat (Mobile No. 9712910910/+85254859479) (Lodged in Lajpore Central Jail, Surat ) was recorded on 27/28.07.2023 (RUD-09) under Section 108 of the Customs Act, 1962 wherein he interalia stated that he is also known by the name "Vicky" in the society; that he holds Passport bearing no U8323654 and PAN Card bearing no ASHPG3376N; that his savings bank account was maintained with Bank of India, Bhagal Branch, Surat and that he does not remember the account number of the same; that his e-mail id is [vishal.gabani23@gmail.com](mailto:vishal.gabani23@gmail.com); that he was living with his Parents viz father Shri Dhirubhai Gabani and mother Smt Geetaben Gabani, his wife Smt Shilpa Gabani, his Son Master Akshar Gabani (08 years) and his daughter Miss Shamrathi Gabani (06 Months) at the above mentioned premises since the past 14-15 years; that the residential premises was owned by his father Shri Dhirubhai Gabani; that his parents were living their retired life; that he has 01 elder Brother Shri Kalpesh Gabani who was working in a Diamond Firm situated in Mahidharpura, Surat and was staying at House No 5, Radhika Society, Opp Cancer Hospital, Ved Road, Katargam, Surat alongwith his wife Smt Saritaben Gabani, his 01 elder daughter Miss Trushti Gabani and his 01 younger son Master Kushal Gabani; that he has 01 elder sister Smt Kajalben who is married to Shri Sumitbhai Bhingradiya and they are staying at Nilkanth Sky, Chapra Batha, Amroli, Surat. Shri Sumitbhai Bhingradiya is doing business related to embroidery/textile.

15.1) He stated that he got married to Smt Shilpa Munjani in the Year 2012; his father-in-law was Shri Himmatbhai Munjani and he was living in Laxmiwadi Society, Ved Gurukul Road, Katargam, Surat and was basically from Village Parwala, Taluka Umralla, District Bhavnagar, Gujarat; that he does not have any immovable property in his name; that he has movable property i.e. Hero Honda splendor having registration number GJ-05-BM-0132 in his name; that he was running a business of embroidery machine in name of "Radhika Fashion" from Shree Ram Industrial, Bhari Mata Road, Pandol, Katargam, Surat. On being asked regarding the office premises in New DTC Market, Mahidharpura, he stated that he does not have any office premises in New DTC Market; that he had started a firm in the name of "Vishal General Trading LLC" 03-04 months ago in UAE from 310, Al Shamal Building, Deira, Dubai, UAE for trading of finished goods such as burkha, saree, dress etc; that approx. 04 months ago, he met Shri Umesh Rameshbhai Bhikhadiya in Surat and they exchanged mobile number and remained in contact with each other through whatsapp; that Shri Umesh Rameshbhai Bhikhadiya introduced him to Shri Baldev Manshukbhai Sakhereliya having contact number +91-9157925125, who resided at A-103, Kaveri Habitat, Sarthana, Surat; that Shri Baldev Manshukbhai Sakhereliya informed him that he was engaged in buying Gold from UAE and smuggling the same into India without declaring the same before the Customs Authorities and selling the smuggled Gold in India; that Shri Baldev Manshukbhai Sakhereliya offered to join his business at a commission of 3-4% of the amount lent by him for purchase of gold; that on arriving in Surat from UAE in the month of April, 2023, Shri Baldev Manshukbhai Sakhereliya informed him that he (Shri Baldev) was sending a few persons to UAE and asked him (Shri Vishal) to give money to Shri Dilipbhai alias D.M. in UAE as per his capacity; that he made a

whatsapp call to Shri Dilipbhai alias D.M. and informed him to arrange around 2,75,000 Dirhams in UAE. On being asked regarding the mode of sending money to Shri Dilipbhai alias D. M., he stated that Shri Dilipbhai alias D. M asked him to give equivalent amount in Indian Rupees to a person working for him in India; that the said person (who was sent by Shri Dilipbhai) approached him and collected the said amount and he gave money to him after confirming with Shri Dilipbhai alias D.M. on whatsapp number and he did not know the name or mobile number of the person sent by Shri Dilipbhai alias D. M.

15.2) On being asked regarding how he came in contact with Shri Dilipbhai alias D.M., he stated that he visited Dubai in the month of January-2023 during the process of setting up of his company in Dubai and met him (Shri Dilip) in UAE; that Shri Dilipbhai alias D.M. had bought Gold from 2,75,000 Dirhams in UAE for Shri Baldev Sakhreliya. On being asked regarding providing money to Shri Dilipbhai alias D.M. in past, he stated that he had not given any money to Shri Dilipbhai alias D.M. in the past. He was shown panchnama dated 29.04.2023 drawn by Police Sub Inspector, SOG, Surat City and he agreed with the seizure of the Gold in paste form from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani. On perusal of the same, he stated that **3576 grams** of Gold Paste was recovered from **07** different pouches from **Shri Nirav Ramnikbhai Davariya** and **3582 Grams** of Gold Paste was recovered from **07** different pouches from **Shri Fenil Rajeshbhai Mavani** and in token of having seen, read, understood and agreed with its contents, he put his dated signature on the last page of the above said Panchnama.

15.3) On being asked regarding all arrangement related to stay of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani in UAE, he stated that he did not have knowledge of the same. He was shown statement dated 29.05.2023 of Shri Umesh Rameshbhai Bhikadiya recorded under Section 108 of Customs Act, 1962 and on perusal of the same, he put his dated signature on the last page of the said statement. On being asked, he stated that he does not agree that Shri Baldev Mansukhbhai Sakhreliya had directed Shri Umesh Rameshbhai Bhikadiya to hand over gold to him after receiving the same from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani in Surat; that he went to China on 23<sup>rd</sup> April 2023 from Mumbai and he was not in India when Gold in paste form was seized by SOG, Surat City Police; that after completing his business related work in China, he went to Bangkok, Thailand where his family joined him on 04.05.2023; that his family came back to India on 18.05.2023 from Thailand and he went to UAE from Thailand; that he came back to India from UAE on 30.05.2023.

15.4) On being asked, he agreed that he received a call from Shri Umesh Rameshbhai Bhikadiya on his whatsapp number +85254859479; that he informed Shri Umesh Rameshbhai Bhikadiya to take directions from Shri Baldev Sakhreliya as he was in China; that he had knowledge that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962.

16) Based on the investigation thus far, **Shri Vishal Dhirubhai Gabani** was arrested on 28.07.2023 (**RUD-10**) by the officers DRI, Regional Unit, Surat, under Section 104 of Customs Act, 1962 and produced before the Hon'ble Chief Judicial Magistrate, Surat after following due procedure and Shri Vishal Dhirubhai Gabani was sent to judicial custody by the Hon'ble CJM, Surat.

17) Summons dated 31.07.2023 was given to **Shri Shreyash Dineshbhai Chalodiya** for recording of his statement by the officers DRI, Regional Unit, Surat. Statement of **Shri Shreyash Dineshbhai Chalodiya**, Son of Dineshbhai Chalodiya, Age – 24 Years (D.O.B. 31.10.1998), residing at E-1202, Sanskriti Residency, Behind D Mart, Mota Varachha, Surat (Mobile No. 7600150060) was recorded on 01.08.2023 (**RUD-11**) under Section 108 of Customs Act, 1962 wherein he interalia stated that his PAN Card No. was BITPC3224J and his Aadhar Card No was 7274

4049 1804; that he has a savings account with Kotak Mahindra Bank, Kapodara Branch, Surat and Current Account (in the name of Keshav Tour) with HDFC Bank, Katargam Branch, Surat and that he does not remember account number of the same; that his personal e-mail id was [shreyanshchalodiya@gmail.com](mailto:shreyanshchalodiya@gmail.com) and his firm's email id was [shreekeshavtour@gmail.com](mailto:shreekeshavtour@gmail.com); that he lives with his parents viz father Shri Dineshbhai Chalodiya and mother Smt Rekhaben Chalodiya and his elder brother Shri Ashish Chalodiya and his wife Smt Dikshita Chalodiya; that his residential premises was in the name of his father Shri Dineshbhai Chalodiya; that one person named Shri Parth Sharma having whatsapp number +91-9157925125 contacted him on whatsapp for flight ticket bookings in the month of Feb 2023; that Shri Parth Sharma informed that he was in Dubai and he enquired regarding price of flight tickets to and from UAE for various passengers; that thereafter, Shri Parth Sharma started getting flight tickets booked on a regular basis; that he used to get details of passengers from Shri Parth Sharma on whatsapp and he use to forward the flight tickets booked to Shri Parth Sharma on whatsapp; that he used to receive payment in Cash as well as in his HDFC Bank Account through various bank accounts; that he came to know in the month of March 2023 that Shri Parth Sharma's real name was Shri Baldev Sakhreliya; that he had received cash from Shri Umesh Rameshbhai Bhikhadiya once in the month of March 2023. On being asked regarding whatsapp chat between him and Shri Baldev Sakhreliya alias Shri Parth Sharma, he stated that since he was in the business of booking flight tickets, hotel bookings etc he had kept disappearing messages feature on in his whatsapp and therefore, no chats were available in his mobile as on date.

17.1) On being specifically asked regarding flight tickets of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani, he stated that he had booked tickets of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani for travelling from Bombay to Dubai via Air India Flight No AI 909 dated 24.04.2023 and also booked tickets of Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani for travelling from Sharjah to Surat via Air India Express Flight No IX 172 dated 28.04.2023; he produced copies of the above flight tickets booked by him through Makemytrip running from Page No 1 to 20 and put his dated signature of the first and last page of the same in token of its corectness. The details of the same are tabulated as under:-

Table-3

Sr No	Name of Passenger	Flight No	Flight Date	From/To	PNR
1	Shri Fenil Rajeshbhai Mavani	Air India Flight No. AI 909	24.04.2023	Bombay to Dubai	5QZXMS
2	Shri Nirav Ramnikbhai Davariya	Air India Flight No. AI 909	24.04.2023	Bombay to Dubai	5R3QXN
3	Shri Fenil Rajeshbhai Mavani	Air India Express Flight No. IX 172	28.04.2023	Sharjah to Surat	UZYTQI
4	Shri Nirav Ramnikbhai Davariya	Air India Express Flight No. IX 172	28.04.2023	Sharjah to Surat	L8FZ7X

17.2) On being asked, he stated that he had booked above said tickets on directions of Shri Baldev Sakhreliya alias Shri Parth Sharma.

18) An attempt was made to search the residential premies of Shri Baldev Sakhreliya viz A-103, Kaveri Habitat, V T Nagar Road, Sarthana, Surat by the officers of DRI, Regional Unit, Surat. A visit report dated 31.05.2023 (RUD-12) was prepared when it was learnt that the said residential premises was closed for the past 20 days.

19) Summons dated 01.06.2023 (RUD-13) were issued to Shri Baldev Sakhreliya to appear in person on 02.06.2023 for recording of the statement under the provisions of Customs Act, 1962 by the officers DRI, Regional Unit, Surat. Summons returned undelivered with the remark that the premises was closed.

20) Summons dated 08.08.2023 (RUD-14) were issued to Shri Baldev Sakhreliya to appear in person on 11.08.2023 for recording of the statement under the provisions of Customs Act, 1962 by the officers of DRI, Regional Unit, Surat. The summon was received at the residential premises of Shri Baldev Sakhreliya.

21) Summons dated 14.08.2023 (RUD-15) was issued to Shri Baldev Sakhreliya to appear in person on 21.08.2023 for recording of the statement under the provisions of Customs Act, 1962 by the officers DRI, Regional Unit, Surat.

22) It was later learnt that Surat Police's Special Operations Group (SOG) had arrested 01 more person viz. Baldev Mansukhbhai Sakhreliya in connection with smuggling of approx 7.15 Kgs of Gold Paste through Surat International Airport. Therefore, DRI, Regional Unit, Surat moved an application before the Hon'ble Chief Judicial Magistrate, Surat requesting custody of Shri Baldev Mansukhbhai Sakhreliya in order to enable DRI, Regional Unit, Surat to record his statement under Section 108 of the Customs Act, 1962. The Hon'ble Chief Judicial Magistrate, Surat granted custody for recording of the statement of Shri Baldev Mansukhbhai Sakhreliya. Accordingly, custody of Shri Baldev Mansukhbhai Sakhreliya was taken from the Jailer (Under Trail), Lajpore Central Jail, Surat on 27.03.2024 by the officers DRI, Regional Unit, Surat.

23) Summons dated 27.03.2024 was given to **Shri Baldev Mansukhbhai Sakhreliya** for recording of his statement by the officers of DRI, Regional Unit, Surat. Statement of **Shri Baldev Mansukhbhai Sakhreliya** (Mobile No. 9157925125, 9601347698, 8980383109, 9316270283), S/o Shri Mansukhbhai Sakhreliya, aged about 31 years (D.O.B. 11.09.1993), Proprietor of Khanak Export, Plot No.208, Ground Floor, Rang Avdhut Soc-1, Nr. Krishna Park, Puna-Saroli Road, Surat, residing at A-103, Kaveri Habitat, V T Nagar Road, Sarthana, Surat (Lodged in Lajpore Central Jail, Surat ) was recorded on 27.03.2024 (RUD-16) under Section 108 of Customs Act, 1962 wherein he interalia stated that he is not known by any other name in the society, he has the knowledge of computers and that he can read, write and understand Hindi, English and Gujarati languages; that his personal e-mail id is baldevsakhreliya69@gmail.com; that he has one savings bank account A/c 724601000102 in ICICI Bank, Yogi Chowk Branch, Surat. On being asked, he stated that his father is Shri Mansukhbhai Sakhreliya (age- 58 years), mother Smt. Shardaben Mansukhbhai Sakhreliya (age- 57 years), wife is Smt. Hiral Baldev Sakhreliya (age- 28 years) and brother Shri Ankur Sakhreliya (age -27 years) and brother's wife is Smt. Bhumi Ankur Sakhreliya (age- 26 years). On being asked, he stated that he has a brother and 5 sisters and all are married.

23.1) On being asked, he stated that he holds passport no. V4529094 valid up to 21.12.2031, that his PAN Card having No. is EQTPS9819E and his Aadhar Card No. is 8355 9600 6588. On being asked, he stated that he was born in 1993 in Amreli district and studied BCA from Saurashtra University; that in 2014, he moved to Surat from Amreli and started as a free lancer in diamond industry in Surat and from 2016 to 2018, he worked as a broker in Textile Industry in Surat. He said that from 2018, he started his proprietorship firm in the name of M/s Khanak Export, (GSTIN. 24EQTPS9819E1Z2), Plot No. 208, Ground Floor, Rang Avdhut Soc-1, Nr. Krishna Park, Puna-Saroli Road, Surat, Gujarat, 395010, which is engaged in the export of textile material to M/s Grand Hills General Trading LLC Dubai.

23.2) On being asked, he stated that he used to visit Dubai frequently as he is working as Manager in Dubai based firm M/s Grand Hills General Trading LLC, Dubai and he has applied for Manager Visa of the said firm of Dubai. When asked about the firm of Dubai he stated that one Indian person Shri Nilesh Borad is a Partner of the said firm and the second partner is a Dubai citizen. On being asked regarding address of M/s Grand Hills General Trading LLC, Dubai, he stated that the address of M/s Grand Hills General Trading LLC, Dubai is Shop No. 8, Bahareni Building, Nearby Sia Mosque, Meena Bazar, Bur Dubai.

23.3) On being asked regarding the reason for not appearing before DRI Surat in spite of several summons dated 01.06.2023, 08.08.2023 & 18.08.2023 issued, he stated that he received the summons but could not to comply with the same as he was in Dubai. Further, Shri Baldev Mansukhbhai Sakhreliya was asked to peruse the statement of Shri Fenil Rajeshbhai Mavani dated 29.05.2023 wherein he (Fenil) stated that one person visited him and informed that Shri Parth Sharma had sent 1100 Dirhams to him (Fenil Rajeshbhai Mavani) to visit nearby places and food; that the same person handed over an underwear and passed on the instructions to wear the same and gave pouches of different sizes containing gold paste to hide in shoes and pockets of jeans pants and the same person also dropped him at Sharjah Airport. Shri Baldev Mansukhbhai Sakhreliya perused the said statement and in token of its perusal, he appended his dated signature on the last page of the said statement. On being asked regarding the above stated facts he stated that he had not arranged 1100 Dirhams or the underwear and pouches having the gold paste; that it was arranged by Shri Dilip who resides in Dubai. On being asked about Shri Dilip he stated that Shri Dilip, whose full name he does not know, had visited M/s Grand Hills General Trading LLC, Dubai in Dec-2022, where they met for the first time and that Shri Dilip knew that he was earlier involved in a case of gold smuggling through Surat Airport; that Shri Dilip said that he also wanted to smuggle gold through Airport and asked him if he can arrange passengers for the same for which he will be given a commission of Rs. 35,000/- per passenger; that Shri Dilip further said that all the arrangement for expenses of those passengers and money to be given to them, the commission for arranging passengers and the arrangement of gold paste will be done by Shri Dilip himself; that Shri Dilip instructed that he (Baldev) introduce himself as "Parth Sharma" to the people concerned with the smuggling racket; that the person who gave Shri Fenil Rajeshbhai Mavani the money and underwear and pouches having the gold paste was also arranged by Shri Dilip and that he did not know that person nor did he give him any such instructions.

23.4) Thereafter, Shri Baldev Mansukhbhai Sakhreliya was asked to peruse the statement of Shri Nirav Ramnikbhai Davariya dated 29.05.2023 wherein Shri Nirav stated that Shri Parth Sharma had sent the details of hotel stay at Dubai on the whatapp of Shri Nirav Ramnikbhai Davariya and that one person visited him and informed that Shri Parth Sharma has sent 1100 Dirhams to him (Nirav Ramnikbhai Davariya) to visit nearby places and to spend on food; that the same person handed over an underwear, pouches of gold and informed that a chemical had been mixed with gold & as a result of it, Gold paste would not be detected by metal detector or DMFD gate and he could clear immigration security at airport easily and that person also dropped him at Sharjah Airport. Shri Baldev Mansukhbhai Sakhreliya perused the said statement and in token of its perusal, he appended his dated signature on the last page of the said statement. On being asked regarding the above stated facts he re-stated that all the arrangement for expense of those passengers and money to be given to them, the commission for arranging passengers and the arrangement of gold paste was done by Shri Dilip; that it was Shri Dilip who had instructed him to introduce himself as "Parth Sharma" to the carriers and other people involved in the smuggling racket; that the person who gave Shri Nirav Ramnikbhai Davariya the money and underwear and pouches having the gold paste was also arranged by Shri Dilip and that he did not know the person who handed over the money, underwear and pouches nor did he give that person any such instructions.

23.5) Thereafter, Shri Baldev Mansukhbhai Sakhreliya was asked to peruse the statement of Shri Umesh Rameshbhai Bhikadiya dated 29.05.2023 wherein Shri Umesh had stated that Shri Parth Sharma is Shri Baldev Mansukhbhai Sakhreliya; that he (Shri Umesh) had met Shri Baldev Mansukhbhai Sakhreliya in Maidharpura 5 to 6 months ago; that Shri Baldev Mansukhbhai Sakhreliya informed him that he had to bring gold from Dubai and for that he required passengers and that his (Shri Umesh Rameshbhai Bhikadiya) work would be to drop and pickup passengers from

Airport; that Shri Baldev Manshukhbhai Sakhreliya had asked him to collect details of consenting carriers having Passport which he would send to Dubai at his expense; that Shri Baldev Manshukhbhai Sakhreliya had informed him that expenses of flight ticket, hotel and food would be borne by him (Shri Baldev Manshukhbhai Sakhreliya) and the passengers would also be given a commission in lieu of carrying/smuggling gold for Shri Baldev Manshukhbhai Sakhreliya; that Shri Baldev Manshukhbhai Sakhreliya said that for arranging passengers he would be given Rs. 25,000/- per passenger; that Shri Baldev Manshukhbhai Sakhreliya had instructed him to not reveal his real name and to introduce him as "Parth Sharma"; that in Feb-2023 Shri Sawan Shantilal Rakholiya and Shri Nirav Ramnikbhai Davariya both went to Dubai and their expense was borne by Shri Baldev Manshukhbhai Sakhreliya and both returned via separate flights and neither brought gold/ gold paste; that in April-2023 Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani accepted the lucrative offer and Shri Baldev Manshukhbhai Sakhreliya used to contact them on mobile no. 9157925125; that their hotel, flight and food expense was borne by Shri Baldev Manshukhbhai Sakhreliya; that Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani had to deliver the gold paste to him (Umesh), which he would handover to Shri Vicky a.k.a Shri Vishal having (mobile number +85254859479) after receiving the same in Surat from both Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani; that Shri Baldev Manshukhbhai Sakhreliya had told him that he had converted gold into paste by mixing a chemical so that it cannot be detected by metal detector or DMFD gate and hence, they (Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani) are not required to declare it before Customs authorities at Surat International Airport and Shri Baldev Manshukhbhai Sakhreliya also instructed to conceal the same on their body at pre-decided places; that there is a person named DM a.k.a Shri Dilip in Dubai who contacts and drops/receives the passengers at Dubai Airport in the absence of Shri Baldev Manshukhbhai Sakhreliya. Shri Baldev Manshukhbhai Sakhreliya perused the said statement and in token of its perusal, he appended his dated signature on the last page of the said statement. On being asked regarding the above stated facts he stated that Shri Dilip wanted to smuggle gold from Dubai and for that he had for some passengers to be arranged and in that regard, he had enquired from Shri Umesh Rameshbhai Bhikadiya to give the names of consenting carriers having a valid Passport; that as Shri Dilip had instructed, he told Shri Umesh Rameshbhai Bhikadiya that the hotel, flight and food expenses of the passenger and money to be given to them will be borne by him; that Shri Umesh Rameshbhai Bhikadiya would get Rs. 25,000/- per passenger for arranging such persons; that as instructed by Shri Dilip, he told Shri Umesh Rameshbhai Bhikadiya to introduce him as "Parth Sharma"; that all the arrangements for expense of those passengers, the commission for arranging passengers and the arrangement of gold paste was done by Shri Dilip; that as per the instructions of Shri Dilip, he further instructed Shri Umesh Rameshbhai Bhikadiya to handover the smuggled gold paste from both Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani to Shri Vicky a.k.a Shri Vishal having (mobile number +85254859479); that he instructed Shri Umesh Rameshbhai Bhikadiya that as told by Shri Dilip, gold had been converted into paste by Dilipbhai by mixing a chemical so that it cannot be detected by metal detector or DMFD gate and hence, the passengers are not required to declare it before Customs authorities at Surat International Airport; that he passed on the instructions of Shri Dilipbhai to Shri Umesh Rameshbhai Bhikadiya to conceal the pouches containing gold paste on their body at pre-decided places; that DM a.k.a Shri Dilip is the same person who instructs him (Baldev) and does all the arrangements for smuggling of gold in paste form.

23.6) Shri Baldev Manshukhbhai Sakhreliya was then asked to peruse the statement of Shri Vishal Dhirubhai Gabani dated 27/28.07.2023 wherein he stated that Shri Umesh Rameshbhai Bhikadiya introduced him to Shri Baldev Manshukhbhai Sakhreliya having contact number +91-9157925125, who resides at A-103, Kaveri Habitat, Sarthana, Surat; that Shri Baldev Manshukhbhai Sakhreliya informed him about being engaged in buying Gold from UAE and smuggling the

same into India without declaring the same before the Customs Authorities and selling smuggled Gold in India; that Shri Baldev Manshukhbhai Sakhereliya offered him to join in the business and offered him a commission of 3-4% of the amount lent by him; that on arriving in Surat from UAE in the month of April, 2023, Shri Baldev Manshukhbhai Sakhereliya informed him that Shri Baldev Manshukhbhai Sakhereliya was sending a few persons to UAE and asked him to give money to Shri Dilipbhai alias D.M. in UAE as per his capacity; that Shri Dilipbhai alias D.M. had bought Gold from 2,75,000 Dirhams in UAE for Shri Baldev Sakhreliya; that he did not agree that Shri Baldev Mansukhbhai Sakhreliya had directed Shri Umesh Rameshbhai Bhikadiya to hand over gold to him after receiving the same from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani in Surat; that he had informed Shri Umesh Rameshbhai Bhikadiya to take directions from Shri Baldev Sakhreliya as he was in China. Shri Baldev Mansukhbhai Sakhreliya perused the said statement and in token of its perusal, he appended his dated signature on the last page of the said statement. On being asked regarding the above stated facts he stated that he had never met Shri Vishal Dhirubhai Gabani and had also not spoken to him over phone; that he had not offered him commission for the amount lent by him; that he had not informed that he was sending some persons to UAE; that he had not asked Shri Vishal Dhirubhai Gabani to give money to Shri Dilip but he knows the fact that Shri Vishal Dhirubhai Gabani had given some money directly to Shri Dilip with which Shri Dilip bought gold paste in UAE; that he had directed Shri Umesh Rameshbhai Bhikadiya to handover the gold to Shri Vishal Dhirubhai Gabani on the instructions of Shri Dilip; that he did not agree with the said statement as during this time he was in India and he had not given any instructions to Shri Umesh Rameshbhai Bhikadiya.

23.7) Subsequently, Baldev Mansukhbhai Sakhreliya was asked to peruse the statement of Shri Shreyash Dineshbhai Chalodiya dated 01.08.2023 wherein he stated that one person named Shri Parth Sharma having whatsapp number +91-9157925125 contacted him on whatsapp for flight ticket bookings in the month of Feb 2023; that Shri Parth Sharma told him that he was in Dubai and enquired regarding price of flight tickets to and from UAE for various passengers; that thereafter, Shri Parth Sharma started booking flight tickets on regular basis; that he used to get details of passengers from Shri Parth Sharma on whatsapp and he used to forward the flight tickets booked to Shri Parth Sharma on whatsapp; that he used to receive payment in cash as well as in his HDFC Bank Account through various bank accounts; that he came to know in the month of March 2023 that Shri Parth Sharma's real name is Shri Baldev Sakhreliya; that as he is in the business of booking flight tickets, hotel booking etc.; that he had opted for disappearing message feature on his Whatsapp and therefore, no chats were available in his mobile; that he had booked the flight tickets of Shri Fenil Rajeshbhai Mavani and Shri Nirav Ramnikbhai Davariya from Bombay to Dubai on 24.04.2023 and from Sharjah to Surat on 28.04.2023 on directions given by Shri Baldev Sakhreliya alias Shri Parth Sharma. Shri Baldev Mansukhbhai Sakhreliya perused the said statement and in token of its perusal, he appended his dated signature on the last page of the said statement. On being asked regarding the above stated facts he said that he enquired regarding price of flight tickets to and from UAE for various passengers; that he used to forward the details of the passengers as received from Shri Umesh Rameshbhai Bhikadiya to Shri Shreyash Dineshbhai Chalodiya; that he used to receive the payment in cash from Shri Dilip which he used to give to Shri Shreyansh Dineshbhai Chalodiya for booking of flight tickets; that Shri Umesh Rameshbhai Bhikadiya had given the details of Shri Fenil Rajeshbhai Mavani and Shri Nirav Ramnikbhai Davariya who were going to travel from Bombay to Dubai on 24.04.2023 and from Sharjah to Surat on 28.04.2023.

23.8) On being asked, he stated that the gold paste smuggled by the passengers was to be delivered to the persons identified by Shri Dilip and that he was to communicate the identity of that person to Shri Umeshbhai Rameshbhai Bhikadiya.

23.9) On being asked regarding the number of times he had arranged the passengers for smuggling of gold in the past for Shri Dilip, he stated that he had arranged passengers for smuggling of gold only twice in the past for Shri Dilip, once in the month of February-2023 and second time in April-2023. On being asked regarding the amount of gold smuggled in past for Shri Dilip, he stated that in February-2023 the passengers did not smuggle gold as Shri Dilip could not arrange the gold in paste form at that time and in April-2023, the passengers tried to smuggle approx. 7 kg of gold in paste form through Surat International Airport.

23.10) On being asked regarding the person to whom the said gold was to be delivered after being smuggled through Surat International Airport in April-2023, he stated that Shri Dilip informed that the said gold paste had to be handed over to Shri Vishal Dhirubhai Gabani, but before the gold could be delivered, SOG, Surat Police had caught the passengers alongwith Shri Umesh Rameshbhai Bhikadiya and Shri Sawan Shantilal Rakholiya.

23.11) On being asked regarding his mobile phone, he stated that he had left his mobile phone with number 9601347698 in the shop of M/s Grand Hills General Trading LLC, Dubai.

23.12) On being asked, he stated that on 25.04.2023 he had boarded Indigo flight from Dubai to Ahmedabad to attend the wedding of his brother-in law, Shri Sharad Bharatbhai Virani in Surajwadi (Badhada), Amreli district on 29/30.04.2023 and after attending the marriage function he had boarded Emirates flight from Bombay to Dubai on 02.05.2023. On being asked regarding his return journey to India, he stated that he returned to Surat from Dubai via Nepal on 10.02.2024 and surrendered himself before SOG, Surat Police on 02.03.2024.

23.13) He further stated that, he is aware that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962.

23.14) On being asked regarding any past show cause notice issued/ investigation pending under Customs Act, 1962 against him, he stated that he had been arrested in May-2022 by the officers of DRI, Surat in connection with seizure of smuggled gold recovered from the premises of M/s CRV Jewels, Surat.

23.15) On being asked whether a person named Shri Dillip Virani interrogated in the case of M/s CRV Jewels and Shri Dilip are the same person, he stated that Shri Dilip Virani and Shri Dilip are not the same persons.

24) During the investigation, Shri Baldev Mansukhbhai Sakhreliya was arrested on 28.03.2024 (RUD-17) by the officers DRI, Regional Unit, Surat, under Section 104 of Customs Act, 1962 and produced before the Hon'ble Chief Judicial Magistrate, Surat after following due procedure and Shri Baldev Mansukhbhai Sakhreliya was sent to judicial custody by the Hon'ble CJM, Surat.

#### **VARIOUS CORRESPONDANCES DONE IN THE CASE**

25) Letter dated 02.06.2023 was issued, by the officers DRI, Regional Unit, Surat to the Secretary, New DTC Building, Mahidharura, Surat to provide details of office premises of 3rd Floor of the building and Shri Naman Dineshbhai Doshi vide letter dated 02.06.2023 (RUD-18) provided details of the owner of office premises situated on 3rd Floor of the said building. Letter dated 02.06.2023 was issued, by the officers DRI, Regional Unit, Surat, to the Secretary, New DTC-A Building, Mahidharura, Surat and Shri Brijesh Mishra, Supervisor, New DTC-A Building vide letter dated 03.06.2023 (RUD-19) provided details of the owner/tenant of office premises situated on 3rd Floor of the said building.

- 26) In the meantime, certified copies of Subscriber Details, CAF, Identification documents submitted by the subscriber and the Call Data Reports for the period from 01.02.2023 to 30.04.2023 for the Mobile Number **7698158980** was called for from the Nodal Officer, Bharti Telemedia Ltd, Ahmedabad vide letter F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 30.05.2023 by the officers DRI, Regional Unit, Surat.
- 27) Certified copies of Subscriber Details, CAF, Identification documents submitted by the subscriber and the Call Data Reports for the period from 01.02.2023 to 30.04.2023 for the Mobile Number **9157925125** was called for from the Nodal Officer, Reliance Jio Infocomm Limited, Ahmedabad vide letter F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 30.05.2023 by the officers DRI, Regional Unit, Surat.
- 28) Certified copies of Subscriber Details, CAF, Identification documents submitted by the subscriber and the Call Data Reports for the period from 01.02.2023 to 30.04.2023 for the Mobile Number **9099990660, 9737040693, 9924614092, 8469332402 and 9726874441** was called for from the Nodal Officer, Vodafone Idea Limited, Ahmedabad vide letter F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 30.05.2023 by the officers DRI, Regional Unit, Surat.
- 29) Certified copies of Subscriber Details, CAF, Identification documents submitted by the subscriber and the Call Data Reports for the period from 01.02.2023 to 30.04.2023 for the Mobile Number **9712910910** was called for from the Nodal Officer, Bharti Telemedia Ltd, Ahmedabad vide letter F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 31.07.2023 by the officers DRI, Regional Unit, Surat.
- 30) Duty Manager, Air India Express, Surat International Airport was requested to provide certified passenger manifest of Air India Express Flight No IX 172 dated 28.04.2023 vide letter DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 30.05.2023 by the officers DRI, Regional Unit, Surat. Shri Deep Mehta, Officer, Air India vide letter dated nil provided Passenger Manifest of Flight No IX-172 dated 28.04.2023 **(RUD-20)**.
- 31) Duty Manager, Air India, Mumbai International Airport was requested to provide the certified passenger manifest of Air India Flight No AI 909 dated 24.04.2023 vide letter DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 30.05.2023 by the officers DRI, Regional Unit, Surat. Vide Email dated 07.06.2023, the Passenger Manifest of Air India Flight No AI 909 dated 24.04.2023 was forwarded. **(RUD-21)**.
- 32) Letters vide F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 01.05.2023, 25.05.2023, 08.08.2023 and 12.04.2024 **(RUD-22)** were written by the officers DRI, Regional Unit, Surat to SOG, Surat for FSL data of mobiles seized during investigation. In response to this office, SOG vide letter F.No. nil dated 12.04.2024 **(RUD-23)** informed that all mobiles were deposited in FSL, Surat and the extracted/retrieved data had not been received by them and as soon as data is received from FSL, Surat, they will provide the same.
- 33) Letters vide F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 10.08.2023 and 15.04.2024 **(RUD-24)** were written by the officers DRI, Regional Unit, Surat to the Assistant Commissioner of Customs, Surat International Airport, Surat seeking the copies of declarations filed by the passengers landing at Surat Airport from Sharjah on 28/29.04.2023. Till date no reply has been received from the Assistant Commissioner of Customs, Surat.

**PANCHNAMAS AND CORRESPONDANCES IN COURT**

34) Further, Criminal Misc Application No 5704/2023 was moved on 14.06.2023 before the Hon'ble Court of Additional Sr Civil Judge & Additional Chief Judicial Magistrate wherein it was requested to direct Surat Police's Special Operations Group (SOG) to hand over the seized 7.15 Kgs (approx) of Gold in paste form to DRI, Regional Unit, Surat at pre decided premises of Gold Refinery and remain present during the extraction of Gold from Gold Paste under Panchnama proceedings at the said premises of Gold Refinery, in presence of Higher Officer as well as Investigation Officer, Surat Police's Special Operations Group (SOG). The Hon'ble Court vide order dated 31.08.2023 (RUD-25) ordered Surat Police's Special Operations Group (SOG) to hand over the goods in "as it is as was" condition to DRI under Panchnama proceedings in the presence of two independent Panchas.

35) Further, in pursuance of Order dated 31.08.2023 of Hon'ble Additional and Additional Chief Judicial Magistrate, the muddamal (Gold Paste) was handed over in "as is as was" by the SOG to DRI in the presence of two independent witnesses under panchnama proceedings dated 17.10.2023 (RUD-26). Details of the muddamal handed over are tabulated as under:

<b>Table-4</b>		
<b>Marking on Box</b>	<b>Description</b>	<b>Weight in grams</b>
<b>A</b>	Gold in paste form recovered from Fenil Rajeshbhai Mavani	3641.00
<b>B</b>	Gold in paste form recovered from Nirav Ramnikbhai Davariya	3664.50
<b>C</b>	Packing material from which the gold paste was recovered from Fenil Rajeshbhai Mavani	172.50
<b>D</b>	Packing material from which the gold paste was recovered from Nirav Ramnikbhai Davariya	182.00
<b>Total weight of all boxes alongwith seal</b>		<b>7660.00</b>

36) After taking over the muddamal (Gold paste) from SOG in presence of the panchas and officers of Surat Police, Special Operation Group and officer of Dumas Police Station, the officers of DRI, Regional Unit, Surat placed each of the 4 plastic boxes into separate green envelopes and sealed all the envelopes with DRI Lac Seal in such a way that the same cannot be tampered with. Thereafter, a paper slip describing the goods inside the green envelopes which was duly signed by the officer of DRI, Regional Unit Surat, officer of Special Operation Group, Surat Police, officer of Dumas Police Station and the panchas was pasted on the respective green envelope.

37) An application was moved before the Hon'ble Chief Judicial Magistrate, Surat by the officers DRI, Regional Unit, Surat wherein it was requested to grant permission for extraction and refining of Gold from Gold Paste under the panchnama proceedings in the presence of 02 independent panchas, the officers of Surat Police's Special Operations Group (SOG), the officers of DRI, Regional Unit, Surat, all the accused and a government approved valuer. Thereafter, Hon'ble Chief Judicial Magistrate, Surat vide order dated 25.01.2024 (RUD-27) ordered to refine the gold paste with a government approved valuer and make a report to the Court in this regard.

**VALUATION AND SEIZURE:**

38) In pursuance of order dated 25.01.2024 of the Hon'ble Chief Judicial Magistrate, Surat, the extraction of pure Gold was carried out from the said muddamal (Gold paste) at Jay Renuka, Gold and Silver Tounch Refinery, 3/389, Navapura, Near Kumbharwada Tower, Surat under the panchnama proceedings on

21.03.2024 (RUD-28) in the presence of Special Operations Group, Surat Police, two independent panchas, the accused from whom the muddamal was seized by the SOG, Surat that is Shri Fenil Rajeshbhai Mavani and Shri Nirav Ramnikbhai Davariya and Photographer. The details of Gold recovered from Box marked as "A & B" is tabulated in Table-6 below. Further, no gold was recovered from the box marked as "C & D" as it contained packaging material. The whole proceeding was done under videography and photography.

**Table-5: Details of Gold Extracted from the Muddamal**

Sr. No.	Marking on the Box	Accused from whom gold paste was recovered	Weight of the plastic box along-with gold paste (in grams)	Description of the gold extracted	Weight of the Gold extracted (in grams)
1	A	Fenil Rajeshbhai Mavani	3673.20	Big bar	3197.350
2	A	Fenil Rajeshbhai Mavani		Small Piece	52.540
3	B	Nirav Ramnikbhai Davariya	3693.80	Big bar	3175.520
4	B	Nirav Ramnikbhai Davariya		Small Piece	45.240
Total			7725.7		6470.65

39) Thereafter, valuation of Gold was done by Shri Salim Jafarbai Daginawala, registered valuer authorized by Govt of India, Central Board of Direct Taxes, Regd no. CAT VIII/67/97-98 w.e.f. 29.01.1998 and he provided a certificate bearing number 218 dated 21.03.2024 (RUD-29) having the description of item, carat, quantity, net wt., market rate, market value and total value. The details of the value given by Shri Salim Jafarbai Daginawala is tabulated as under:

**Table-6: Details of Valuation of the Extracted Gold**

Sr. No.	Marking on the Box	Description of the gold extracted	Weight of the Gold extracted (in grams)	Carat	Market rate	Market Value
1	A	Big bar	3197.350	24	6900	22061715
2	A	Small Piece	52.540	24	6900	362526
3	B	Big bar	3175.520	24	6900	21911088
4	B	Small Piece	45.240	24	6900	312156
Total			6470.65			44647485

40) According to the valuation report given by Shri Salim Jafarbai Daginawala, Seizure memo bearing DIN: 202403DDZ1000000E227 dated 22.03.2024 (RUD-30) was issued by the officers DRI, Regional Unit, Surat for seizure of 6470.65 grams of foreign origin Gold, totally valued at Rs. 4,46,47,485/- (market value) under the provisions of Section 110 of Customs Act, 1962, under the reasonable belief that the same are liable to confiscation under the provisions of Customs Act, 1962.

#### **EXTENSION OF TIME LIMIT FOR ISSUANCE OF SHOW CAUSE NOTICE**

41) As the investigation could not be completed within the time line as defined in Section 110 of the Customs Act, 1962, the Additional Director, DRI, Zonal Unit Ahmedabad, vide letter F.No. DRI/AZU/SRU-19/2023 dated 17.11.2023 (RUD-

31) requested the Commissioner of Customs, Ahmedabad for grant of extension of 06 months in terms of Section 110(2) of the Customs Act, 1962. The Additional Commissioner of the Customs, Ahmedabad, vide letter dated 20.11.2023 (RUD-32) informed that the Commissioner of Customs, Ahmedabad has granted extension of 06 months for issuance of Show Cause Notice in this case.

### LEGAL PROVISIONS:

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

### FOREIGN TRADE POLICY

- i. **Para 2.26 of Foreign Trade Policy 2015-20:**  
*(a) Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by Ministry of Finance.*
- ii. **Para 2.1 of the Foreign Trade Policy 2015-20:**  
*The item wise export and import policy shall be specified in ITC (HS) notified by DGFT from time to time.*

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

### FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992

- iii. **Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992:**  
*The Central Government may by Order make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.*
- iv. **Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992:**  
*All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*
- v. **Section 7 of the Foreign Trade (Development and Regulation) Act, 1992:**  
*No import can take place without a valid Import Export Code Number unless otherwise exempted*
- vi. **Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992:**  
*No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.*

**FOREIGN TRADE (REGULATION) RULES, 1993**

- vii. **Rule 11 of the Foreign Trade (Regulation) Rules, 1993- Declaration as to value and quality of imported goods:**  
*On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.*
- viii. **Rule 14 of the Foreign Trade (Regulation) Rules, 1993: Prohibition regarding making, signing of any declaration, statement or documents,**  
 (2) *No person shall employ any corrupt or fraudulent practice for the purposes of importing or exporting any goods.*

**CUSTOMS ACT, 1962****ix. Section 2 of the Customs Act, 1962:****Definitions -**

In this Act, unless the context otherwise requires,

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

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

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

(22) "goods" includes -

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

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

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes <sup>22</sup> [any owner, beneficial owner] or any person holding himself out to be the importer; (33) "Prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force 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;

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

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

- xi. Section 11A (a) of the Customs Act, 1962;**  
(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;
- xii. Section 77 of the Customs Act 1962:**  
The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

### **CUSTOMS BAGGAGE DECLARATION REGULATIONS, 2013**

- xiii.** As per Customs Baggage Declaration Regulations, 2013 all passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.

### **CUSTOMS NOTIFICATION NO. 50 /2017**

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

### **CIRCULAR NO. 34/2013-CUS**

- xv.** In terms of the Circular No. 34/2013-Cus. issued by the Directorate General of Export Promotion vide F. No. DGEP/EOU/G & J/16/2009 dated 04.09.2013, import of gold is restricted and gold is permitted to be imported only by the agencies notified by DGFT which are as follows:
- Metals and Minerals Trading Corporation Limited (MMTC);
  - Handicraft and Handloom Export Corporation (HHEC);
  - State Trading Corporation (STC);
  - Project and Equipment Corporation of India Ltd. (PEC);
  - STC Ltd.;
  - MSTC Ltd.;
  - Diamond India Ltd. (DIL);
  - Gems and Jewellery Export Promotion Council (G & J EPC);
  - A star Trading House or a Premier Trading House under Paragraph 3.10.2 of the Foreign Trade Policy and
  - Any other authorized by Reserve Bank of India (RBI).

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

### **CBIC'S INSTRUCTIONS**

- xvi.** The CBIC's instructions issued vide F. No. 495/6/97-Cus. VI dated 06.05.1996 and reiterated in letter F. No. 495/19/99-Cus VI dated 11.04.2000 clearly states that the import of goods in commercial quantity would not be permissible within the scope of the Baggage Rules, even on payment of duty.
- xvii. Section 110 of Customs Act, 1962:**  
If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods
- xviii. Section 111 of Customs Act, 1962: Confiscation of improperly**

**imported goods, etc.**

*The following goods brought from a place outside India shall be liable to confiscation: -*

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

.....  
 (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

.....

**xix. 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, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,  
*shall be liable, -*

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

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

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

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty <sup>4</sup>[not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty <sup>5</sup>[not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty <sup>6</sup>[not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

**xx. Section 119. Confiscation of goods used for concealing smuggled goods.**

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

**xxi. Section 123. Burden of proof in certain cases. -**

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

(a) in a case where such seizure is made from the possession of any person, -  
 (i) on the person from whose possession the goods were seized; and  
 (ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;

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

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

43) A combined reading of the above mentioned legal provisions under the Foreign Trade (Development and Regulation) Act, 1992 and the Customs Act, 1962, read with the notification and orders issued thereunder, it appears that certain conditions have been imposed on the import of gold into India as a baggage by a passenger, in as much as, only passengers complying with certain conditions, such as he/she should be of Indian origin or an Indian passport holder with minimum six months of stay abroad etc. can only import gold in and the same has to be declared to the Customs at the time of their arrival and applicable duty has to be paid in foreign currency. These conditions are nothing but restrictions imposed on the import of gold or gold jewellery through passenger baggage. The Hon'ble Supreme Court of India in the case of Sheikh Mohd. Omer Vs Collector of Customs, Calcutta, reported in 1983 (13) ELT 1439, clearly laid down that any prohibition applies to every type of prohibitions which may be complete or partial and even a restriction on import is to an extent, a prohibition. Hence, the restriction imposed on import of gold through passenger baggage is to an extent, a prohibition.

**SUMMARY OF THE INVESTIGATION**

44) From the investigation conducted it appears that:

- a) On 29.04.2023 around 01:00 AM, Surat Police's Special Operations Group (SOG) intercepted Car Honda Civic GJ 03 BA 5838 near S K Nagar Chokdi, Surat and on frisking of all 04 passengers of the car; Gold in Paste form was recovered from Shri Nirav Ramnikbhai Davariya (Passport Number W0681460) and Shri Fenil Rajeshbhai Mavani (Passport Number R4541560). Both, Shri Nirav Ramnikbhai Davariya (Passport Number W0681460) and Shri Fenil Rajeshbhai Mavani (Passport Number R4541560), had landed in Surat from Sharjah via Air India Express Flight No IX 172 dated 28.04.2023.
- b) **3576 Grams** of Gold in Paste form was recovered from **Shri Nirav Ramnikbhai Davariya** and **3582 Grams** of Gold in Paste form was recovered from **Shri Fenil Rajeshbhai Mavani**. Thus, **7158 Grams** of Gold in Paste form, valued at **Rs.4,29,48,000/-** (Rs 6,000/- Per Gram), was recovered from both persons by SOG, Surat.
- c) Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya had gone to Surat International Airport to pick up Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani. No Gold in any form was

recovered from Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya. The search and seizure proceedings were carried out under Panchnama dated 29.04.2023 by Surat Police's Special Operations Group (SOG).

- d) Statement of (i) Shri Nirav Ramnikbhai Davariya (ii) Shri Fenil Rajeshbhai Mavani (iii) Shri Sawan Shantilal Rakholiya and (iv) Shri Umesh Rameshbhai Bhikadiya was recorded by Special Operations Group (SOG), after which they were all arrested under the provisions of Section 420, 467, 468 and 120(b) of Indian Penal Code.
- e) DRI, Regional Unit, Surat moved an application before the Hon'ble Chief Judicial Magistrate, Surat requesting custody of all 04 persons in order to record their statements under Section 108 of Customs Act, 1962 and initiate action under the provisions of Customs Act, 1962. The statement of (i) Shri Nirav Ramnikbhai Davariya (ii) Shri Fenil Rajeshbhai Mavani (iii) Shri Sawan Shantilal Rakholiya and (iv) Shri Umesh Rameshbhai Bhikadiya was recorded on 29.05.2023 under Section 108 of Customs Act, 1962.
- f) Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani accepted in their respective statements recorded u/s 108 of Customs Act, 1962 that they had smuggled gold in paste form through Surat International Airport. Thus, it appears that **7158 Grams of Gold in Paste Form** is smuggled goods in violation in terms of Section 2(39) of Customs Act, 1962. Further, Shri Sawan Shantilal Rakholiya and Shri Umesh Rameshbhai Bhikadiya knowingly concerned themselves in smuggling of Gold Paste through Surat International Airport by arranging the passengers for smuggling of gold and by coordinating the smuggling activity and receiving the passengers/carriers from Surat International Airport for further delivery. All 04 persons viz (i) Shri Fenil Rajeshbhai Mavani (Passport Number R4541560) (ii) Shri Nirav Ramnikbhai Davariya (Passport Number W0681460) (iii) Shri Sawan Shantilal Rakholiya and (iv) Shri Umesh Rameshbhai Bhikadiya were arrested on 29.05.2023 under Section 104 of Customs Act, 1962 and produced before the Hon'ble Chief Judicial Magistrate, Surat after following due procedure and all 04 persons were sent to judicial custody by the Hon'ble CJM, Surat.
- g) Thereafter, on learning that SOG had arrested another person, Shri Vishal Dhirubhai Gabani, in the said case, DRI Surat moved an application before the Hon'ble Chief Judicial Magistrate, Surat requesting custody of Shri Vishal Dhirubhai Gabani in order to record his statement under Section 108 of Customs Act, 1962 and initiating action under the provisions of Customs Act, 1962.
- h) Statement of Shri Vishal Dhirubhai Gabani was recorded on 27/28.07.2023 under Section 108 of Customs Act, 1962. Shri Vishal Dhirubhai Gabani was found to have arranged money to buy gold in UAE for the purpose of smuggling the same into India and has aided, abetted and consciously concerned himself in smuggling of gold in paste form through Surat International Airport. He was arrested on 28.07.2023 under Section 104 of Customs Act, 1962 and produced before the Hon'ble Chief Judicial Magistrate, Surat after following due procedure and Shri Vishal Dhirubhai Gabani was sent to judicial custody by the Hon'ble CJM, Surat.
- i) DRI, Surat moved a Criminal Misc Application No 5704/2023 on 14.06.2023 before the Hon'ble Court of Additional Sr Civil Judge & Additional Chief Judicial Magistrate for custody of the seized gold paste or muddamal in this case (approx 7.15 Kgs of Gold in paste form) from SOG.

The Hon'ble Court vide order dated 31.08.2023 ordered the Surat Police's Special Operations Group (SOG) to hand over the Gold paste (muddamal) to DRI, Surat in "as it is as was" under panchnama proceedings in presence of two independent panchas.

- j) In pursuance of the order of Hon'ble Court, custody of Gold paste was taken over from Surat Police's Special Operations Group (SOG) in "as it is as was" under panchnama proceedings dated 17.10.2023 in presence of two independent panchas.
- k) As the investigation could not be completed with the time line as defined in Section 110 of the Customs Act, 1962, the Additional Director, DRI, Zonal Unit Ahmedabad, vide letter dated DRI/AZU/SRU-19/2023 dated 17.11.2023 requested the Commissioner of Customs, Ahmedabad for grant of extension of 06 months in terms of Section 110(2) of the Customs Act, 1962. The Additional Commissioner of the Customs, Ahmedabad, vide letter dated 20.11.2023 informed that the Commissioner of Customs, Ahmedabad had granted extension of 06 months for issuance of Show Cause Notice in this case.
- l) In the meantime, an application to allow the extraction and valuation of Gold from seized Gold paste, in presence of SOG, Surat and the accused, was made before the Hon'ble Court of Chief Judicial Magistrate. The Hon'ble Court of Chief Judicial Magistrate vide order dated 25.01.2024 ordered to refine the Gold from gold paste and make a report to Court.
- m) In pursuance of the order of Hon'ble Chief Judicial Magistrate, Surat order dated 25.01.2024, the extraction of pure Gold was carried out from the said muddamal (Gold paste) at Jay Renuka, Gold and Silver Touch Refinery, 3/389, Navapura, Near Kumbharwada Tower, Surat under panchnama proceedings dated 21.03.2024 in presence of Special Operations Group Surat Police, two independent panchas, the accused from whom the muddamal had been seized (Shri Fenil Rajeshbhai Mavani and Shri Nirav Ramnikbhai Davariya) and the photographer. The total quantity of gold extracted from gold paste is **6470.65 Grams**. The details of Gold recovered is tabulated in **Table-5** in **Para 38** above.
- n) Thereafter, valuation of Gold was done by Shri Salim Jafarbai Daginawala, registered valuer authorized by Govt of India, Central Board of Direct Taxes, Regd no. CAT VIII/67/97-98 w.e.f. 29.01.1998 and he provided a certificate bearing number 218 dated 21.03.2024 having the description of item, carat, quantity, net wt., market rate, market value and total value. The total value of **6470.65 Grams** of gold is **Rs. 44647485/-**. The details of the value given by Shri Salim Jafarbai Daginawala is tabulated in **Table-6** in **Para 39** above.
- o) Accordingly, a seizure memo bearing DIN: 202403DDZ1000000E227 dated 22.03.2024 was issued for seizure of **6470.65 grams** of foreign origin Gold totally valued at **Rs. 4,46,47,485/- (market value)** under the provisions of Section 110 of Customs Act, 1962, under the reasonable belief that the same is liable to confiscation under the provisions of Customs Act, 1962.
- p) Upon learning about the arrest of another person, Shri Baldev Mansukhbhai Sakhreliya, in the instant case by the SOG, DRI Surat moved an application before the Hon'ble Chief Judicial Magistrate, Surat requesting custody of Shri Baldev Mansukhbhai Sakhreliya in order to record his statement under Section 108 of Customs Act, 1962 and initiate action under the provisions of Customs Act, 1962.

- q) Statement of Shri Baldev Mansukhbhai Sakhreliya was recorded on 27.03.2024 under Section 108 of Customs Act, 1962. Shri Baldev Mansukhbhai Sakhreliya arranged a carrier to carry the gold from UAE for the purpose of smuggling the same into India and has aided, abetted and consciously concerned himself in smuggling of gold in paste form through Surat International Airport. He was arrested on 28.03.2024 under Section 104 of Customs Act, 1962 and produced before the Hon'ble Chief Judicial Magistrate, Surat after following due procedure and Shri Baldev Mansukhbhai Sakhreliya was sent to judicial custody by the Hon'ble CJM, Surat.
- r) Letters vide F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 01.05.2023, 25.05.2023, 08.08.2023 and 12.04.2024 were written to SOG, Surat for FSL data of mobiles seized during investigation. In response to this office letter, SOG vide letter F.No. nil dated 15.04.2024 informed that all mobiles were deposited in FSL, Surat which data has not been received by them and as soon as data receive from FSL, Surat, they will provide the same.
- s) Letters vide F. No. DRI/AZU/SRU/C/INV-08(ENQ-07)/2023 dated 10.08.2023 and 15.04.2024 were written to the Assistant Commisisoner of Customs, Surat International Airport, Surat seeking the copies of declarations filed by the passengers who landed at Surat Airport from Sharjah on 28/29.04.2023. Till date no reply has been received in reply. In fact in the statement of Shri Fenil Rajeshbhai Mavani, Shri Nirav Ramnikbhai Davariya, Shri Umesh Bhikhadiya and Shri Sawan Rakholiya, they all had accepted that Shri Fenil Rajeshbhai Mavani and Shri Nirav Ramnikbhai Davariya will not file any declaration before the Customs Authority as already planned by them.

#### SEIZURE OF GOLD:

45) From the investigation conducted, it appears that Shri Baldev Mansukhbhai Sakhreliya formed a syndicate alongwith Shri Umesh Bhikhadiya, Shri Sawan Rakholiya for smuggling of Gold in paste form from UAE via flight scheduled to Surat from Sharjah. It appears that Shri Baldev Mansukhbhai Sakhreliya with the help of Shri Umesh Bhikhadiya and Shri Sawan Rakholiya had hired Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani to visit Sharjah and carry/smuggle the gold in paste form on behalf of Shri Baldev Mansukhbhai Sakhreliya at the time of their return.

46) It appears that **7158 Grams** of Gold in Paste form valued at **Rs.4,29,48,000/-** (Rs 6,000/- Per Gram) recovered from Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani by Surat Police's Special Operations Group (SOG) under panchnama dated 29.04.2023 is smuggled goods, as both the persons failed to produce any evidence establishing the duty paid nature of said gold. It appears that the said Gold in paste form was smuggled through Surat International Airport on 28.04.2023 in contravention of the provisions of Foreign Trade Policy and the provisions of Custom Act, 1962.

47) The custody of the seized **7158 grams** gold paste was taken over by DRI under panchanama proceedings dated 17.10.2023 and extraction and valuation of the same was conducted under panchanama proceedings dated 21.03.2024 wherein the total weight of extracted gold came out to be **6470.65 gram** of foreign origin Gold (99.9 purity) valued at **Rs. 4,46,47,485/-** (market value) which was seized by the officers of DRI vide Seizure Memo DIN: 202403DDZ1000000E227 dated 22.03.2024 under the provisions of Section 110 of Customs Act, 1962, under reasonable belief that the same are liable for confiscation under the provisions of

Customs Act, 1962. Further, the empty **Box-C** containing the packaging material recovered from **Shri Fenil Rajeshbhai Mavani** and **Box-D** containing the packaging material recovered from **Shri Nirav Ramnikbhai Davariya** was also placed under seizure under the provisions of Section 110 of Customs Act, 1962, under the reasonable belief that the same are liable to confiscation under the provisions of Customs Act, 1962. It appears that **6470.65 grams** of foreign origin Gold (99.9 purity) having total value of **Rs. 4,46,47,485/- (Four Crore Forty Six Lakhs Forty Seven Thousand Four Hundred and Eighty five only)** (market value) is liable to confiscation under the provisions of Section 111 (d), (i) & (j) of the Customs Act, 1962.

### ROLE PLAYED BY VARIOUS PERSONS

#### 48.1) Shri Baldev Manshukbhai Sakhereliya:

- It appears that Shri Baldev Mansukhbhai Sakhereliya had played a vital role in the smuggling of gold in paste form as he made the offer to Shri Umesh Rameshbhai Bhikadiya to arrange consenting carriers having Passport and offered to bear all expenses of the hotel, flight and food of the passengers, give them a commission as well in return for carrying/smuggling gold into India on their return. For his services, Shri Umesh Rameshbhai Bhikadiya would get Rs. 25,000/- per passenger for arranging such persons. Further, Shri Baldev Manshukbhai Sakhereliya was the one to instruct Shri Umesh Rameshbhai Bhikadiya to collect the smuggled gold paste from both Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani and hand over the same to Shri Vicky a.k.a Shri Vishal. He had insisted that Shri Umesh Rameshbhai Bhikadiya introduced him as "Parth Sharma" to the people concerned with the smuggling racket. In spite of knowledge that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962, Shri Baldev Mansukhbhai Sakhereliya aided and abetted in smuggling of gold in paste form through Surat International Airport by concealing his original name, as revealed from the statement of Shri Umesh Rameshbhai Bhikadiya and Shri Shreyash Dineshbhai Chalodiya and was an active part of smuggling racket by helping in arranging passengers for smuggling of gold.
- Further, it is pertinent to mention that **Shri Baldev Mansukhbhai Sakhereliya** is also a noticee in a **Show Cause Notice issued vide F.No. VIII/10-34-O&A-ADC-CRV-2022-23 dated 14.10.2022**, related to **M/s CRV Jewles, Surat**, case booked by DRI, Regional Unit, Surat itself in the year 2022 which also involved smuggling of gold via Surat International Airport.

#### 48.2) Shri Fenil Rajeshbhai Mavani:

- It appears that Shri Fenil Rajeshbhai Mavani had played a vital role in the smuggling gold in paste form through Surat International Airport as he agreed and accepted the offer to smuggle gold into India in lieu of an all expense paid trip to UAE and a commission. Together, he and Shri Nirav Ramnikbhai Davariya smuggled 7158 Grams of Gold Paste through Surat International Airport while being aware that bringing gold from foreign countries without declaring before Customs Airport authorities is an offence under Customs Act, 1962. He accepted that no declaration was filed before the Customs authorities. The gold paste was recovered from his possession (underwear, shoes and pocket of Jeans). He and his friend Shri Nirav Ramnikbhai Davariya were to get extra Rs 15000 each on giving gold to Shri Umesh Rameshbhai Bhikadiya in Surat.

- He and his friend Shri Nirav Ramnikbhai Davariya were well aware about the Customs Act and procedures as they were informed by the person sent by Shri Parth Sharma (Shri Baldev Sakhreliya) that Gold in paste form was packed in pouches of different sizes and 03 pouches of gold in paste form was already stitched inside underwear and that he and his friend Shri Fenil Rajeshbhai Mavani should be able to hide the pouches of gold paste in Shoes and pocket of Jeans as a chemical had been mixed with Gold and as a result of it, gold paste would not be detected by the metal detector or DMFD gate and they should be able to clear immigration security at airport easily. Thus, it appears that Shri Fenil Rajeshbhai Mavani indulged in carrying, removing, transporting and keeping the smuggled gold while knowing that the goods were smuggled goods and liable for confiscation under the Customs Act, 1962.

#### 48.3) Shri Nirav Ramnikbhai Davariya:

- It appears that Shri Nirav Ramnikbhai Davariya, had played a vital role in the smuggling of gold in paste form through Surat International Airport as he agreed and accepted the offer to smuggle gold into India in lieu of an all expense paid trip to UAE and a commission. Together, he and Shri Fenil Rajeshbhai Mavani smuggled 7158 Grams of Gold Paste through Surat International Airport, while being aware that bringing gold from foreign countries without declaring before Customs Airport authorities is an offence under Customs Act, 1962. He accepted that no declaration was filed before the Customs authorities regarding the gold paste. The gold paste was recovered from his possession (underwear, shoes and pocket of Jeans). He and his friend Shri Fenil Rajeshbhai Mavani were to get extra Rs 15000 each on giving gold to Shri Umesh Rameshbhai Bhikadiya in Surat.
- He and his friend Shri Fenil Rajeshbhai Mavani were well aware about the Customs Act and procedures as they were informed by the person sent by Shri Parth Sharma (Shri Baldev Sakhreliya) that Gold in paste form was packed in pouches of different sizes and 03 pouches of gold in paste form was already stitched inside underwear and that he and his friend should be able to hide the pouches of gold paste in Shoes and pocket of Jeans as a chemical had been mixed with Gold and as a result of it, gold paste would not be detected by the metal detector or DMFD gate and they should be able to clear immigration security at airport easily. Thus, it appears that Shri Fenil Rajeshbhai Mavani indulged in carrying, removing, transporting and keeping the smuggled gold while knowing that the goods were smuggled goods and liable for confiscation under the Customs Act, 1962.

#### 48.4) Shri Sawan Shantilal Rakholiya:

- It appears that Shri Sawan Shantilal Rakholiya had played a vital role in the smuggling of gold in paste form as he accepted the lucrative offer given by Shri Umesh Rameshbhai Bhikadiya to arrange the consenting carriers (Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani) who have passport and who agree to travel to UAE and carry/smuggle Gold for him from there on their return to India. In return, Shri Umesh Rameshbhai Bhikadiya would give him Rs.10000/- for each person and bear all expenses related to Flight Tickets, Hotel Stay, Food etc and give a commission to the carrier too. Shri Sawan Shantilal Rakholiya arranged the passengers to smuggle gold into India in spite of knowing that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962. It appears that Shri Sawan Shantilal Rakholiya has personally indulged himself in aiding and abetting for smuggling of Gold Paste through Surat International Airport.

**48.5) Shri Umesh Rameshbhai Bhikadiya:**

- It appears that Shri Umesh Rameshbhai Bhikadiya had played a vital role in the smuggling gold in paste form as he accepted the lucrative offer given by Shri Baldev Mansukhbhai Sukhrelia alias Parth Sharma of getting money in return for arranging the persons/carriers (Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani) who have passport and who consent to travel to UAE for an expense paid trip and in lieu bring/carry/smuggle gold for him from there. For arranging such passengers, Shri Baldev Mansukhbhai Sukhrelia would give Rs.25000/- for each consenting person. Umesh Rameshbhai Bhikadiya arranged the passengers to smuggle the gold in spite of having knowledge that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962. He passed on the offer given to him by Baldev Sakhrelia to Shri Sawan Shantilal Rakholiya who in turn arranged the carriers - Shri Nirav Ramnikbhai Davariya and Shri Fenil Rajeshbhai Mavani to smuggle the gold. He was also involved in the delivery of the smuggled goods/gold to the concerned person. Thus, it appears that Shri Umesh Rameshbhai Bhikadiya indulged himself in carrying, removing, transporting and keeping the smuggled gold while knowing that the goods were smuggled goods and liable for confiscation under the Customs Act, 1962.

**48.6) Shri Vishal Dhirubhai Gabani:**

- It appears that Shri Vishal Dhirubhai Gabani had played a vital role in the smuggling gold in gold paste through Surat International Airport as he is engaged in buying Gold from UAE and smuggle the same into India without declaring the same before the Customs Authorities and selling smuggled Gold in India on a commission of 3-4% of the amount invested/provided by him for purchase of gold in Dubai. He accepted the offer of Shri Baldev Mansukhbhai Sakhereliya and arranged around 2,75,000 Dirhams in UAE in April-23 to buy the gold for Shri Baldev Mansukhbhai Sakhereliya. He was well aware about the fact that bringing gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962. It appears that Shri Vishal Dhirubhai Gabani has indulged himself in aiding, abetting and consciously concerned himself with smuggling of Gold in Paste form through Surat International Airport.

**CONTRAVENTION AND CHARGES****49.1) Shri Baldev Mansukhbhai Sakhereliya:**

- It appears that Shri Baldev Mansukhbhai Sakhereliya with the help of Umesh Rameshbhai Bhikadiya, Shri Sawan Shantilal Rakholiya, Shri Nirav Ramnikbhai Davariya, Shri Fenil Rajeshbhai Mavani and Shri Vishal Dhirubhai Gabani hatched the conspiracy for smuggling Gold paste from Sharjah through Surat International Airport. He played an active role for hiring of carriers /passengers for carrying the gold from Sharjah to Surat and booked their air tickets and hotel stay for them. It appears that all the expenses of air tickets, transport and hotel expenses at Sharjah of syndicate members/passengers were borne by him. He played a vital role in smuggling of 6470.65 grams of foreign origin Gold (99.9 purity) total value at Rs. 4,46,47,485/- (market value). Also in the past, he is a noticee in SCN related to smuggling of gold case from Surat International Airport in the year 2022. It appears that he was having culpable mental state and the act of omission and

commission made on his part for the aiding and abetting in smuggling of gold which are liable for confiscation under **Section 111(d), 111(i) and 111(j)** have rendered himself liable for penalty under **Section 112 (a) & (b)** of the Customs Act, 1962.

**49.2) Shri Fenil Rajeshbhai Mavani:**

- It appears that Shri Fenil Rajeshbhai Mavani had played major role in the smuggling of gold paste into India. He carried the smuggled gold paste from Sharjah to Surat, without valid documents or customs declaration and ended up smuggling 3582 Grams of Gold Paste through Surat International Airport while being aware that bringing gold from foreign countries without declaring before Customs Airport authorities is an offence under Customs Act, 1962. It appears that he was having culpable mental state and the acts of omission and commission on his part in the smuggling of gold which is liable for confiscation **Section 111(d), 111(i) and 111(j)** have rendered himself liable for penalty under **Section 112 (a) & (b)** of the Customs Act, 1962.

**49.3) Shri Nirav Ramnikbhai Davariya:**

- It appears that Shri Nirav Ramnikbhai Davariya had played major role in the smuggling of gold paste into India. He actively carried/ smuggled gold paste from Sharjah to Surat without valid documents or customs declaration and smuggled 3576 Grams of Gold Paste through Surat International Airport while being aware that bringing gold from foreign countries without declaring before Customs Airport authorities is an offence under Customs Act, 1962. It appears that he was having culpable mental state and the acts of omission and commission made on his part in the smuggling of gold paste which is liable for confiscation **Section 111(d), 111(i) and 111(j)** have rendered himself liable for penalty under **Section 112 (a) & (b)** of the Customs Act, 1962.

**49.4) Shri Sawan Shantilal Rakholiya:**

- It appears that Shri Sawan Shantilal Rakholiya was an active syndicate member of the group involved in smuggling of gold paste through Surat International Airport and he arranged consenting passengers for smuggling gold paste through Surat airport. He was fully aware about the smuggling of Gold paste with the help of the passengers accompanying Shri Umesh Rameshbhai Bhikadiya. It appears that he was having culpable mental state and the acts of omission and commission made on his part for the smuggling of gold which are liable for confiscation **Section 111(d), 111(i) and 111(j)** have rendered himself liable for penalty under **Section 112 (a) & (b)** of the Customs Act, 1962.

**49.5) Shri Umesh Rameshbhai Bhikadiya:**

- It appears that Umesh Rameshbhai Bhikadiya was an active syndicate member of the group involved in smuggling of gold paste through Surat International airport and he arranged consenting passengers to smuggle the gold paste through Surat airport. He was fully aware about the smuggling of Gold paste through the passengers accompanying with Shri Baldev Manshukbhai Sakhereliya. It appears that he was having culpable mental state and the acts of omission and commission

on his part in the smuggling of gold which is liable for confiscation **Section 111(d), 111(i) and 111(j)** have rendered himself liable for penalty under **Section 112 (a) & (b)** of the **Customs Act, 1962**.

**49.6) Shri Vishal Dhirubhai Gabani:**

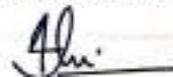
- It appears that Shri Vishal Dhirubhai Gabani was an active syndicate member of group involved in smuggling of gold paste through Surat International airport and arranged around 2,75,000 Dirhams in UAE in April-23 to buy the gold for Shri Baldev Manshukbhai Sakhereliya. He was well aware that smuggling of gold from foreign countries without declaring before Customs Airport authorities and dealing with such goods is an offence under Customs Act, 1962. It appears that he was having culpable mental state and the acts of omission and commission on his part in relation to the smuggling of gold which is liable for confiscation **Section 111(d), 111(i) and 111(j)** have rendered himself liable for penalty under **Section 112 (a) & (b)** of the **Customs Act, 1962**.

**SHOW CAUSE:**

50) Now, therefore, (1) **Shri Fenil Rajeshbhai Mavani**, residing at Flat No 201, Building No D-1, Shlok Residency, Utran, Surat (e-mail id: [fenilmavani1195@gmail.com](mailto:fenilmavani1195@gmail.com)) and (2) **Shri Nirav Ramnikbhai Davariya**, residing at Flat No D-302, Gokuldharm Society, Abraham Road, Mota Varachha, Surat (e-mail id: [davariyanirav@gmail.com](mailto:davariyanirav@gmail.com)) are hereby called upon to show cause in writing to the Additional Commissioner of Customs, I/c of Surat International Airport, Surat, having his office situated on 4th Floor, CUSTOMS HOUSE, Beside SMC Ward Office, Althan-Bhimrad Road, Althan, Surat – 395007, within thirty days of receipt of this Notice, as to why: -

- 6470.65 grams** of foreign origin Gold (99.9 purity) recovered from 7158 Gold paste seized by SOG, Police, Surat, totally valued at **Rs. 4,46,47,485/- (Rupees Four Crore Forty Six Lakh Forty Seven Thousand Four Hundred and Eighty five only)** (market value) should not be **confiscated absolutely** under the provisions of **Section 111(d), 111(i) and 111(j)** of the **Customs Act, 1962**.
- Empty **Box -C** which was containing the packaging material recovered from **Shri Fenil Rajeshbhai Mavani** and **Box-D** which was containing the packaging material recovered from **Shri Nirav Ramnikbhai Davariya** was taken over from the SOG of Police, Surat should not be **confiscated absolutely** under the provisions of **Section 119** of the **Customs Act, 1962**.

51) Now, therefore, (1) **Shri Fenil Rajeshbhai Mavani**, residing at Flat No 201, Building No D-1, Shlok Residency, Utran, Surat (e-mail id: [fenilmavani1195@gmail.com](mailto:fenilmavani1195@gmail.com)) (2) **Shri Nirav Ramnikbhai Davariya**, residing at Flat No D-302, Gokuldharm Society, Abraham Road, Mota Varachha, Surat (e-mail id: [davariyanirav@gmail.com](mailto:davariyanirav@gmail.com)) (3) **Shri Sawan Shantilal Rakholiya**, residing at Flat No 204, Building No J, Shripad Avenue, Yogi Chowk, Sarthana, Surat (e-mail id: [sawanrakholiya123@gmail.com](mailto:sawanrakholiya123@gmail.com)) (4) **Shri Umesh Rameshbhai Bhikadiya**, residing at Flat No 802, Ravi Building, Rajhans Swapna, Near Sarthana Jakatnaka, Sarthana, Surat (e-mail id: [umeshbhikadiya@gmail.com](mailto:umeshbhikadiya@gmail.com)) (5) **Shri Vishal Dhirubhai Gabani**, residing at House No 71, Shreeji Society, Near Dabholi Circle, Singanpore, Surat (email id: [vishal.gabani23@gmail.com](mailto:vishal.gabani23@gmail.com)) (6) **Shri Baldev Mansukhbhai Sakhereliya**, residing at A-103, Kaveri Habitat, V T Nagar Road, Sarthana, Surat (e-mail id: [baldevsakhereliya69@gmail.com](mailto:baldevsakhereliya69@gmail.com)) are hereby called upon to show cause in writing to the Additional Commissioner of Customs, I/c of Surat International Airport,



Surat, having his office situated on 4th Floor, CUSTOMS HOUSE, Beside SMC Ward Office, Althan-Bhimrad Road, Althan, Surat – 395007, within thirty days of receipt of this Notice, as to why: -

(i) Penalty should not be imposed upon them under **Section 112 (a) & (b)** of the Customs Act, 1962;

52) The above notice(s) are further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention are made about this in their written submissions, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense.

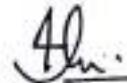
53) The above notice(s) are further required to note that their reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this SCN or if they do not 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.

54) The relied upon documents for the purpose of this notice are listed in the Annexure-R and scanned copies thereof are provided in DVD/CD enclosed with this notice.

55) This Show Cause Notice is issued without prejudice to any other action that may be taken against them, 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.

56) The documents which are non-relied upon to this show cause notice may be collected from the Office of the Directorate of Revenue Intelligence, Surat Regional Unit, Surat during the working hours within 30 days from the receipt of this notice.

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

  
22.5.24

[Anunay Bhati]  
Additional Commissioner

Encl:- Annexure – 'R'.

F. No. VIII/26-11/AIU/CUS/2024-25

Dated: 22.05.2024

DIN : 20240571MN000000D0DC

BY RPAD/E-mail/ notice board/ Speed Post/ other legally permissible mode  
To (Noticees)

1. **Shri Fenil Rajeshbhai Mavani**, residing at Flat No 201, Building No D-1, Shlok Residency, Utran, Surat (e-mail id: [fenilmavani1195@gmail.com](mailto:fenilmavani1195@gmail.com))
2. **Shri Nirav Ramnikbhai Davariya**, residing at Flat No D-302, Gokuldham Society, Abraham Road, Mota Varachha, Surat (e-mail id: [davariyanirav@gmail.com](mailto:davariyanirav@gmail.com))

3. **Shri Sawan Shantilal Rakholiya**, residing at Flat No 204, Building No J, Shripad Avenue, Yogi Chowk, Sarthana, Surat (e-mail id: [sawanrakholiya123@gmail.com](mailto:sawanrakholiya123@gmail.com))
4. **Shri Umesh Rameshbhai Bhikadiya**, residing at Flat No 802, Ravi Building, Rajhans Swapna, Near Sarthana Jakatnaka, Sarthana, Surat (e-mail id: [umeshbhikadiya@gmail.com](mailto:umeshbhikadiya@gmail.com))
5. **Shri Vishal Dhirubhai Gabani**, residing at House No 71, Shreeji Society, Near Dabholi Circle, Singanpore, Surat (email id: [vishal.gabani23@gmail.com](mailto:vishal.gabani23@gmail.com))
6. **Shri Baldev Mansukhbhai Sakhreliya**, residing at A-103, Kaveri Habitat, V T Nagar Road, Sarthana, Surat (e-mail id: [baldevsakhreliya69@gmail.com](mailto:baldevsakhreliya69@gmail.com))

Copy to:-

- 1) The Pr. Additional Director General, DRI, Ahmedabad Zonal Unit, Unit No. 15, Magnet Corporate Park, Off. Sola Over Bridge, Thaltej, Ahmedabad - 380054 (DIGIT ID of the case is D-002-300523-38).
- 2) The Additional Director General, Central Economic Intelligence Bureau, 6th Floor, B Wing, Janpath Bhawan, Janpath, New Delhi-110001 for kind information please.
- 3) The Deputy Director, DRI, Regional Unit Surat, 2<sup>nd</sup> Floor, Avalon Building, Above Indian Bank, B/h S. D. Jain School, Piplod-Vesu, Piplod, Surat-395007.
- 4) The System in-charge, Customs (HQ), Ahmedabad, for uploading on the official website <http://www.ahmedabadcustoms.gov.in>
- 5) Guard File.