# प्रधान आयुक्त का कार्यालय, सीमाशुल्क ,अहमदाबाद

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

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


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**F.No.CUS/SIIB/SZRE/431/2025-AIU-AIRPT-SRT-CUS-COMMRTEAHMEDABAD (VIII/26-09/AIU/CUS/2025-2026)**

## कारण बताओ नोटिस/ SHOW CAUSE NOTICE

**(सीमा शुल्क अधिनियम, 1962 की धारा 124 के तहत जारी)/**
**Issued under Section 124 of the Customs Act, 1962)**

**जबकि ऐसा प्रतीत होता है कि/ Whereas it appears that**

On the basis of passenger profiling and suspicion of passenger, the Air Intelligence Unit (AIU) officers, Surat International Airport, Customs, Surat, intercepted one passenger namely Mr. Ahsan Amanullah Khan holding Indian Passport No. U4656561, (DOB: 06-03-1983) S/o. Shri Amanullah Azizulla Khan, residing at Raza Palace, 3rd Floor, Room No. 7/8 217/219, Sheriff Devji Street, Mumbai, Maharashtra, India, Pin-400003 arrived in Air India Flight No. IX-274 on 20.11.2025 from Dubai to Surat, while he was attempting to exit through green channel without making any declaration to the Customs. The said passenger was intercepted and asked by the Officers of AIU, Customs, Surat international airport whether he had made any declarations to Customs authorities for dutiable goods/items or wanted to declare any dutiable goods/items before Customs authorities to which the said passenger replied in negative and informed that he was not carrying any dutiable items with him. The said passenger's personal search and examination of his baggage was conducted in presence of two independent witnesses and the proceedings were recorded under the Panchnama dated 20/21.11.2025 **(RUD-1).**

**2.1** Thereafter, the officers asked /informed the passenger that a search of his baggage as well as his personal search was to be carried out and gave him an option to carry out the search in presence of a Executive Magistrate or Superintendent of Customs to which the passenger gave his consent to be searched in presence of Superintendent of Customs. Before commencing the search, the officers offered themselves to the said passenger for conducting their personal search, which was politely denied by the said passenger.

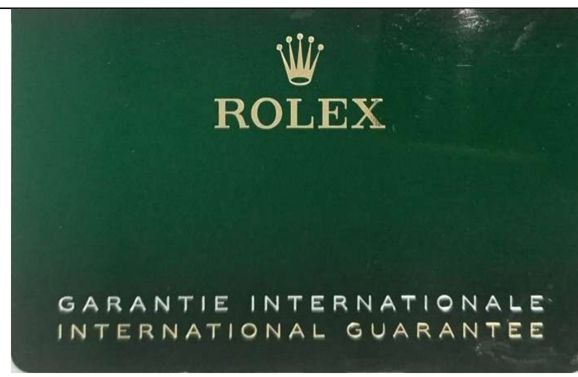
**2.2** The personal search of the said passenger was carried out by the officer of the AIU in presence of a Superintendent of Customs and upon frisking and physical search, the passenger was found to be carrying a Rolex watch in his pant pocket. The watch was of Steel and Rose Gold colour and in the dial of watch description mentioned as “The ROLEX OYSTER PERPETUAL DATEJUST SUPERLATIVE CHRONOMETER”.

**2.3** Thereafter, the AIU officers conducted the search of the baggage of the said passenger through the XBIS Scanner machine and also thoroughly checked it after withdrawing their contents. However, on scanning and thoroughly checking the luggage, no objectionable/prohibited goods were found.

**2.4** Thereafter, the AIU officer requested Mr. Ahsan Amanullah Khan to produce the box, bill/invoice and other document of the watch, however Mr. Ahsan Amanullah Khan denied of having the same and he produced one guarantee card of “ROLEX International”. The AIU officers observed that the said guarantee card carried the details of the Model Number, Serial Number and the date of purchase of the watch as detailed under:

| | |
|---|---|
| Model Number | 126331 |
| Serial Number | 781U08S8 |
| Date of purchase | 05.11.2025 |

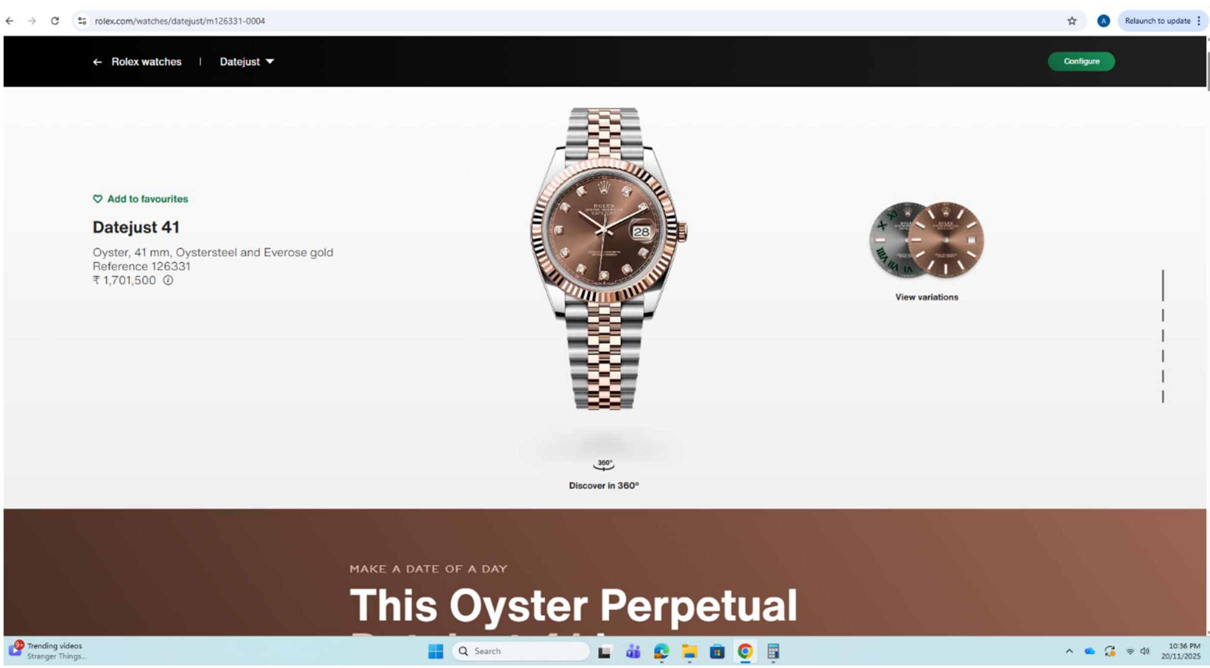
The images of the watch and the guarantee card is as under:





**2.5** The officer asked Mr. Ahsan Amanullah Khan the purpose of carrying the watch, to which Mr. AHSAN stated that he used to carry precious items such as watches, clothes, phone etc. from Foreign on regular basis for which he received Rs.20,000/- to Rs.30,000/- per trip. He further informed that the said watch had been handed over to him by one person namely Mr. Harun in Dubai to deliver to a person in Heera Panna Market of Mumbai, whose details were to be provided by Mr. Harun after exit from the Airport.

**2.6** Mr. Ahsan Amanullah Khan further informed that he was not aware of the actual value of the watch but he was aware that the watch was of a reputed international brand namely Rolex & as per best of his knowledge, the watch was of original Rolex brand and value of the watch would be in lakhs of Rupees. On being further asked about the name and address of Mr. Harun who had given him the said watch, Mr. Ahsan Amanullah Khan informed that he did not have the contact details of Mr. Harun. Thereafter, the officers checked from the online sources (Rolex website) and found that as per online market place sources, the model 126331 of watch Rolex watch was priced at Rs. 17,01,500/- on the Rolex website. The screenshot of the said watch and its price was as under:




**2.7** Further the Customs Officers informed the passenger that the above-mentioned item recovered from the passenger was brought into India in violation of the provisions of Customs Act, 1962. Thus, the Custom Officer informed that they had reasonable belief that the above-mentioned item, recovered from the said passenger, was attempted to be smuggled, was liable for confiscation as per the provisions of Customs Act, 1962, and hence, being placed under seizure.

## 3. उपर्युक्त घड़ी की जब्ती /Seizure of the aforesaid watch

**3.1** The Custom officers, then, in the presence of the Panchas and the said passenger, placed the said watch and the guarantee card in one plastic box along with the packing list on which both the Panchas, the AIU officer as well as the said passenger had put their dated signature and the said packing list was placed inside the box, as a token of having packed and sealed in their presence and in the presence of the said passenger. The AIU officers then wrapped the plastic box with the white cotton thread and sealed with lac seal having mark "DC CUSTOMS AIRPORT SURAT" in such a way that it could not be opened without breaking the seal. Thereafter, a seizure order dated 21.11.2025 under section 110 (1) of the Customs Act, 1962 had been prepared **(RUD-02)** and in presence of the Panchas, the said sealed Package containing Rolex watch was handed over to the Customs Warehouse In-charge, Surat International Airport, Surat. The relevant Warehouse Entry No. was 466 dated 20.11.2025.

**4. श्री अहसान अमानुल्लाह खान का बयान/Statement of Mr. Ahsan Amanullah Khan:** The Statement of Mr. Ahsan Amanullah Khan was recorded under Section 108 of the Customs Act, 1962 on 21.11.2025 **(RUD-03)**, wherein he inter-alia stated as under:

**4.1** that he stated his personal details like name, age, address, education, profession and family details and informed that he had studied upto Class IX and currently he had no formal work and he used to carry precious items such as watches, clothes, phone etc. on regular basis from foreign countries. He has been living in Mumbai.

**4.2** that he had been shown Panchnama dated 20/21.11.2025 drawn at Arrival Hall A2 of Surat International Airport, Surat and after perusing and understanding it, he stated that facts narrated in the Panchnama were true and correct and in token of the same, he put his dated signature on it.

**4.3** that on being asked, he stated that he was coming from Dubai on 20.11.2025 by Air India Express Flight No. IX-274 to Surat International Airport. He further stated that he was stopped by the Officers of Customs Surat after crossing the green channel, in arrival hall of Surat International Airport, Surat. During his personal check, the officers had found a Rolex watch from his pant pocket which was of Steel and Rose Gold Colour and in the dial of watch description mentioned as "The ROLEX OYSTER PERPETUAL DATEJUST SUPERLATIVE CHRONOMETER". Further, on being asked whether he had declared anything to Customs authorities, he stated that he had not declared before Customs that he was carrying Rolex watch with him from Dubai.

**4.4** that on being asked about frequent travels to Dubai, he stated that he used to carry precious items such as Watches, Clothes, Phone etc. from foreign on regular basis for which he received Rs.20,000/- to Rs.30,000/- per trip.

**4.5** that on being asked about the watch, he stated that the watch had been handed over to him by one namely Mr. Harun in Dubai to deliver to a person in Heera Panna Market of Mumbai, whose details were to be provided by Mr. Harun after exiting from the Airport.

**4.6** On being asked, he stated that he was not aware about the actual value of the watch but he was aware that the watch was of a reputed international brand namely Rolex & as per best of my knowledge, the watch was of original Rolex brand and value of the watch would be in lakhs of rupees.

**4.7** On being further asked about the name and address of Mr. Harun who had given him the said watch, he stated that he did not have the contact details of Mr. Harun. The details of Rolex watch so recovered from his possession were as under:

| | |
|---|---|
| Model Number | 126331 |
| Serial Number | 781U08S8 |
| Date of purchase | 05.11.2025 |

**4.8** On being asked whether he was having any legal documentary proof/evidence of acquisition of the said watch, which he was carrying from Dubai, he stated that since the watch did not belong to him, he did not have any bill/invoice and other document of the watch recovered from his possession and subsequently placed under seizure under Panchnama dated 20/21.11.2025.

**4.9** On being further asked he stated that he had carried the Rolex watch without declaring the same to Customs Authorities and therefore smuggled the same to India. He further stated (admitted) that he was aware that carrying Rolex watch without declaring the same was an offence under the Customs Act. He further admitted that he was aware that he had committed an offence by not declaring the same to Customs for which he had to face the consequences as prescribed under the Customs Law.

**5.** Mr. Ahsan Amanullah Khan had been issued Summon dated 11-12-2025, 01-01-2026 & 19-03-2026 for appearance on 31-12-2025, 11-01-2026 and 28-03-2026 to submit (a) invoice/bill of Rolex Watch, Income Tax Returns (ITR) for the last three years and Bank Statement for the last 12 months and details of foreign trips undertaken by him and (b) for recording his further statement. However, Mr. Ahsan Amanullah Khan had neither appeared on the dates given nor submitted any documentary evidence as asked by this office, therefore, it appears that he had nothing to submit/say in this regard.

**6. सारांश /Summation:**

**6.1** From the investigation conducted in the case, it appears that the aforesaid 01 luxury watch of brand Rolex (Model-126331) having watch Serial Number 781U08S8 dated of purchase 05.11.2025 valued at Rs. 17,01,500/-

as the Rolex website was attempted to be smuggled by Mr. Ahsan Amanullah Khan through the Customs Green channel without declaring the same before Customs authorities with an intent to illicitly clear the same and to evade customs duty. Therefore, the same amounts to smuggling of expensive watch and that watch is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. The same appears to be clearly meant for commercial purpose and hence do not constitute Bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. Accordingly, the aforesaid 01 luxury watch valued at Rs. 17,01,500/- is seized under the provisions of Section 110 of the Customs Act, 1962 on the reasonable belief that the same is liable to be confiscated in terms the provisions of Section 111 of the Customs Act, 1962.

## 7. मामले से संबंधित कानूनी प्रावधान / Legal provisions relevant to the case:

**Foreign Trade Policy 2023 and Foreign Trade (Development and Regulation) Act, 1992**

7.1 In terms of Para 2.27 (a) of the Foreign Trade Policy 2023, only bona-fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

7.2 As per 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.

7.3 As per 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.

7.4 As per 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.

**The Customs Act, 1962:**

7.5 As per Section 2(3) – “baggage includes unaccompanied baggage but does not include motor vehicles.

7.6 As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-

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

7.7 As per Section 2(33) of Customs Act 1962, 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.

7.8 As per Section 2(39) of the Customs Act 1962 '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 of the Customs Act 1962.

7.9 As per 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.

7.10 As per Section 77 of the Customs Act 1962 the owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

7.11 As per Section 110 of Customs Act, 1962 if the proper officer has reason to believe that any goods are liable to confiscation under this Act, she may seize such goods.

7.12 Section 111. Confiscation of improperly imported goods, etc.:

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

*(a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*

*(b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*

*(c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*

*(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;*

*(e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*

*(f)any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;*

*(g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;*

*(h) any dutiable or prohibited goods unloaded or attempted to be*

*unloaded in contravention of the provisions of section 33 or section 34;*
*(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;*
*(k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;*
*(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54];*
*(n) any dutiable or prohibited goods transitted with or without transhipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;*
*(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*
*(p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.*

7.13 Section 112. Penalty for improper importation of goods etc.:

any person,

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

7.14 As per Section 123 of Customs Act 1962,

*(1) where any goods to which this section applies are seized under this Act in the reasonable belief that he are smuggled goods, the burden of proving that he 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, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*

7.15 All dutiable goods imported into India by a passenger in her baggage are classified under CTH 9803.

**Customs Baggage Rules and Regulations:**

7.16 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, 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 under Section 77 of the Customs Act, 1962.

7.17 As per Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in her bon-fide baggage of jewellery upto weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

**8.** From the above paras, it appears that during the period relevant to this case, import of watches was subject to the stringent provisions of Section 123 of the Customs Act, 1962. Further, the accused passenger failed to declare before the Customs authorities that he was bringing expensive watch with him and thereby rendered that watch liable for confiscation under the provisions of Section 111 of the Customs Act, 1962.

**9.** **<u>कानूनों का उल्लंघन और उल्लंघन / Contravention and violation of laws:</u>** It therefore appears that:

(i) Mr. Ahsan Amanullah Khan had attempted to smuggle/improperly import 01 luxury watch of brand Rolex (Model-126331) having watch SL No. 781U08S8 valued at Rs. 17,01,500/- (as per Rolex website) with a deliberate intention to evade the payment of customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. The said passenger viz. Mr. Ahsan Amanullah Khan had knowingly and intentionally smuggled the said watch on his arrival from Dubai to Surat on 20.11.2025 with an intent to clear that illicitly to evade payment of the Customs duty. Therefore, the aforesaid smuggled watch by Mr. Ahsan Amanullah Khan, cannot be treated as bonafide household goods or personal effects. Mr. Ahsan Amanullah Khan has, thus contravened the Foreign Trade Policy 2023 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992.

(ii) Mr. Ahsan Amanullah Khan, by not declaring the said watch before the Proper Officer of the Customs has contravened the provisions of Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.

(iii) The said watch smuggled by Mr. Ahsan Amanullah Khan, without declaring it to the Customs is liable for confiscation under Section 111(l) read with Section 2(22), (39) of the Customs Act, 1962.

(iv) Mr. Ahsan Amanullah Khan, by the above-described acts of omission/commission and/or abetment has/have rendered himself liable to penalty under Section 112 of Customs Act, 1962.

(v) As per Section 123 of Customs Act 1962, the burden of proving that the said 01 luxury watch of brand Rolex (Model-126331) having watch SL No. 781U08S8 valued at Rs. 17,01,500/- (as per Rolex website) is not smuggled goods, is upon Mr. Ahsan Amanullah Khan, who is the Noticee in this case.

**10.** Now therefore, the Noticee i.e. Mr. Ahsan Amanullah Khan, is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 1stFloor, 'Custom House' Building, Opp. Old High Court, Navrangpura, Ahmedabad-380 009, as to why:

(i) One (01) luxury watch of brand Rolex (Model-126331) having watch SL No. 781U08S8 valued at Rs. 17,01,500/- (as per Rolex website) (Rupees Seventeen Lakhs One Thousand Five Hundred only) found illegally smuggled by the passenger, Mr. Ahsan Amanullah Khan, who arrived from Dubai to Surat on 20.11.2025 by Air India Flight no. IX-274 placed under seizure under panchnama proceedings dated 20/21.11.2025 and Seizure Memo Order dated 21.11.2025, should not be confiscated under the provision of Section 111(l) of the Customs Act, 1962;

(ii) Penalty should not be imposed upon Mr. Ahsan Amanullah Khan, Penalty under Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

**11.** Mr. Ahsan Amanullah Khan is further required to state specifically in the written reply as to whether he wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he does not wish to be heard in person in his submission; it would be presumed that he does not desire a personal hearing. Mr. Ahsan Amanullah Khan should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

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

**13.** This show cause notice is issued without prejudice to any other action that may be taken against the notice(s), 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.

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

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

Digitally signed by
SHREE RAM VISHNOI
Date: 14-05-2026
17:26:49

(Shree Ram Vishnoi)
Additional Commissioner
Customs, Ahmedabad.

**DIN No. 20260571MN000000C0CF**
**F.No.CUS/SIIB/SZRE/431/2025-AIU-AIRPT-SRT-CUS-COMMRTE-AHMEDABAD (VIII/26-09/AIU/CUS/2025-2026) Date :14.05.2026.**

To

Mr. Ahsan Amanullah Khan,
S/o. Shri Amanullah Azizulla Khan,
Raza Palace, 3rd Floor, Room No. 7/8 217/219,
Sheriff Devji Street, Mumbai, Maharashtra,
India, Pin-400003

**Copy to:**

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

**Annexure 'A'**

Documents relied upon in the notice to Show Cause bearing No. CUS/SIIB/SZRE/431/2025-AIU-AIRPT-SRT-CUS-COMMRTE-AHMEDABAD (VIII/26-09/AIU/CUS/2025-2026) dated 14-05-2026 issued to Mr. Ahsan Amanullah Khan holding Indian Passport No. U4656561, DOB: 06.03.1983 S/o. Shri Amanullah Azizulla Khan, residing at Raza Palace, 3rd Floor, Room No. 7/8 217/219, Sheriff Devji Street, Mumbai, Maharashtra, India, Pin-400003 for attempting to smuggle 01 luxury watch of brand Rolex (Model-126331) having watch SL No. 781U08S8 :

| Sr. No | Document | Remarks |
|---|---|---|
| 1 | Panchnama drawn dated 20/21.11.2025___at Surat International Airport, Surat | Available with pax |
| 2. | Seizure Order dated 21.11.2025 under section 110 (1) of the customs act, 1962 in respect of the one luxury watch of brand Rolex (Model-126331) having watch SL No. 781U08S8 | Available with pax |
| 3. | Statement dated 21.11.2025 of Mr. Ahsan Amanullah Khan | Copy enclosed |