



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

“सीमाशुल्कभवन, पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद – 380 009.
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SHOW CAUSE NOTICE

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

Smt Sayra Bano, D/o Sagir Khan (herein after referred to as the 'passenger/ Noticee') residing at 31, Millat Nagar, Ukala Road, Ratlam, Madhya Pradesh - 457001 holding Indian Passport bearing No. P6395246 arrived from Jeddah by Indigo Flight No. 6E 92 dated 28.01.2024 at SVP International Airport, Ahmedabad on 28.01.2024. On the basis of specific intelligence from the National Counter Terrorism Centre (NCTC), Delhi and Directorate of Revenue Intelligence (DRI), Ahmedabad that one Passenger was suspected to be carrying restricted/ prohibited goods and therefore a thorough search of all the baggage of the passenger as well as her personal search was required to be carried out.

2.1 The AIU officers under Panchnama proceedings dated 28.01.2024 **[RUD No.-01]** in presence of two independent witnesses guided the passenger from the airplane to the immigration counter, after that she was guided to the red channel for declaration of any dutiable item, if any, after denial of any dutiable items with her, the passenger was then guided to the Green Channel in front of the office of Air Intelligence Unit, SVPI Ahmedabad. The passenger identify herself as Smt Sayra Bano by showing her Passport which is an Indian Passport bearing No. P6395246 and she also showed her Boarding pass (seat no. 3A) of Indigo flight no. 6E 92 from Jeddah to Ahmedabad. The AIU officers asked Smt Sayra Bano if she had anything to declare, in reply to which she denied. Thereafter, the AIU officer informed the passenger Smt Sayra Bano having Passport No. P6395246 that the lady officer would be going to conduct her personal search and detailed examination of her baggage. Here, the officer offered her personal search to the passenger, but she denied saying that she was having full trust on the Officer. Now, the officer asked the passenger whether

she wanted to be searched personally before an Executive Magistrate or Superintendent of Customs, in reply to which the passenger Smt Sayra Bano gave her consent to be searched in front of the Superintendent of Customs. Now, the officer asked the passenger to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building, after removing all metallic objects from her body/clothes. The passenger removed all the metallic objects such as mobile, purse etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound was heard indicating there was nothing objectionable/ metallic substance on her body/clothes.

2.2 Thereafter, the said passenger, the panchas and the officers moved to the AIU office located opposite belt No.1 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. Further, the officers scanned one blue colored trolley bag of the passenger in X-ray baggage scanning machine (BSM) installed near the green channel counter at terminal-2 of SVPI, Ahmedabad in which dark black colored images with yellow outline appeared in the trolley bag. Thereafter, the AIU officer opened and thoroughly checked the trolley bag from which One Rechargeable LED Lantern Light and One Adapter were found. Further, the officer again scanned the said trolley bag after removing above said One Rechargeable LED Lantern Light and One Adapter from the trolley bag and then confirmed that the dark black colored image with yellow outline pertained to the One Rechargeable LED Lantern Light and the Adapter. Thereafter, the officer again scanned the One Rechargeable LED Lantern Light and One Adapter in the BSM machine and found that both the items had dark colored images inside them. Thereafter, the officers, in presence of the Panchas, started the process of opening of the Rechargeable LED Lantern Light and found one green and black colored battery inside the Rechargeable LED Lantern Light. Thereafter, the officers, in presence of the Panchas, opened the green and black colored battery and found that 09 strips of gold weighing 399.990 grams were concealed inside the battery. Further, the officers, in presence of the Panchas, started the process of opening the Adapter and found that a piece of gold bar weighing 150.030 grams was concealed inside the adapter. The officer,

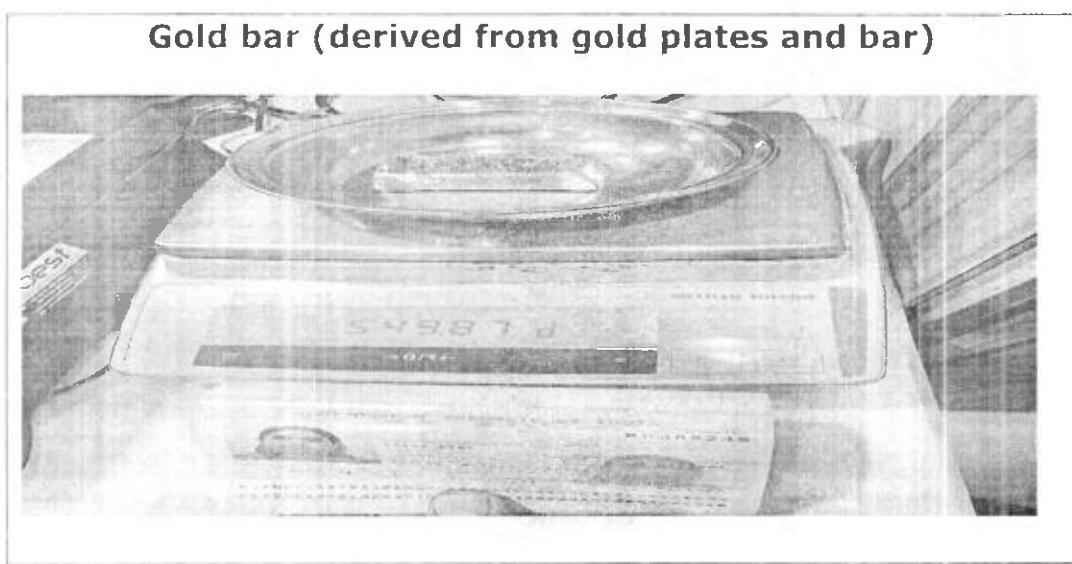
in presence of the Panchas asked Smt. Sayra Bano, about that, to which the passenger informed that the above said two items i.e. One Rechargeable LED Lantern Light and One Adapter was handed over to her by someone in Jeddah to hand over the same outside the SVPI, Airport, Ahmedabad in India.

2.3 Thereafter, to confirm the purity of the goods recovered from the above said passenger concealed in rechargeable LED Lantern Light and adapter of the battery, the AIU officers called the Government Approved Valuer. As the aforesaid passenger confirmed the goods recovered from her as Gold, he needed to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the AIU Officer that the testing of the said material would be only possible at his workshop as the gold recovered in various forms to be converted into gold bar by melting it and also informs the address of his workshop.

2.4 Thereafter, on reaching the premises of the valuer, the AIU officer introduced the panchas as well as the passenger to one person named Mr. Kartikey Vasantrai Soni, Government Approved Valuer. Thereafter, Shri Mr. Kartikey Vasantrai Soni, weighed the said gold plates and gold bar separately recovered from the passenger on his weighing scale. After, weighing the gold plates and gold bar recovered from Smt Sayra Bano, Mr. Kartikey Vasantrai Soni informed that the gross weight of said plates and bar was 399.990 grams and 150.030 grams respectively.

2.5 Thereafter, he leads us to the furnace, inside his workshop. Here, Mr. Kartikey Vasantrai Soni started the process of converting the said plates and bar recovered from Smt Sayra Bano into solid gold bar by putting them into the furnace and upon heating the same, turned into liquid materials. The said substance in liquid state is taken out of furnace and poured in a bar shaped plate and after cooling for some time, it became yellow colored solid metal in form of a bar. After completion of the procedure, the Government Approved Valuer informed that gold bar weighing **549.870** Grams having purity

999.0/24kt was derived from the 550.020 Grams of gold plates and gold bar which was recovered from Smt Sayra Bano.



2.6 After testing the said yellow-colored metal, the Government Approved Valuer confirmed that it was pure gold. Further, he informed that the said recovered bar net weighing 549.870 Grams derived from gold plates and gold bar. The gold bar weighing 549.870 Grams are of 24 KT (999.0 Purity) is having Rs. 35,45,012/- [Market Value] and Rs. 30,61,357/- [Tariff Value]. The value of the gold bar has been calculated as per the Notification No. 02/2024-Customs (N.T.) dated 15.01.2024 (Gold) and Notification No. 04/2024-Customs (N.T.) dated 18.01.2024 (exchange rate).

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar extracted from gold strips and bar	1	549.870	999.0 24Kt	35,45,012	30,61,357

3. The gold bar weighing **549.870** Grams are of 24 KT (999.0 Purity) is having **Rs.35,45,012/-** [Market Value] and **Rs.30,61,357/-** [Tariff Value]. The said gold recovered from the passenger was attempted to be smuggled inside India with intent to evade payment of Customs duty and was a clear violation of the provisions of the Customs Act, 1962. Thus, having a reasonable belief that the said gold total weighing 549.870 Grams was attempted to be smuggled by the passenger, were liable for confiscation under the provisions of the Customs Act, 1962;

they were placed under seizure vide Panchnama dated 28.01.2024 drawn by the Officer of Customs (AIU) under a reasonable belief that the subject Gold was attempted to be smuggled into India and was liable for confiscation under Section 111 of the Customs Act, 1962 (**Seizure Report dated 28.01.2024- RUD No. 03**). Further, the gold, recovered from the passenger, was placed under seizure under section 110 of the Customs Act, 1962 vide Panchnama dated 28.01.2024 drawn by the Officer of Customs, AIU, at SVPI Airport, Ahmedabad.

The following travelling documents and identity documents of the passenger were recovered and withdrawn for further investigation: -

- (i) Copy of Passport No. P6395246 issued at Ahmedabad on 17.02.2017 valid up to 16.02.2027. (**RUD No. 04**)
- (ii) Boarding pass of Indigo Flight number 6E 92 having seat no. 3A and sequence no. 0166 from Jeddah to Ahmedabad dated 28.01.2024. (**RUD No.05**)
- (iii) Passenger Manifest of Indigo Flight number 6E 92 from Jeddah to Ahmedabad dated 28.01.2024 depicting name of Smt Sayra Bano (**RUD -No. 6**)

4. The statement of the passenger was recorded on 28.01.2024 under Section 108 of the Customs Act, 1962 (**RUD NO.-07**), wherein he, inter alia, stated that she arrived from Indigo Flight number 6E 92 on 28.01.2024 having seat no. 12A, having Passport No. P6395246 at Sardar Vallabhbhai Patel International Airport, Ahmedabad. Furthermore, the passenger accepted that the said 01 Gold bar having weight 549.870 Grams extracted from gold strips and bar was carried by her but did not belong to her as it was given to her by a person namely Sadatbhai in Jeddah (who is brother of Aslam bhai and Aslam bhai is a brother of his son's friend Wasim) to bring the same to India in favor of which he sponsored her overseas travels. Under her statement, the passenger admitted that she was aware that the bringing gold by way of concealment to India is illegal and it is an offense. Further, she also stated that some unknown person had given her the Chargeable Torch and adapter in which gold was concealed and told her to carry the same to India and some unknown person will call

her and take the Chargeable Torch and adapter containing gold from her in India. Her intention was to go for Umrah at free of cost by doing this illegal carrying of gold of 24 Kt. in commercial quantity in India without declaration. The same was clearly meant for commercial purpose and hence do not constitute bonafide baggage within the meaning of Section 79 of the Customs Act, 1962. Further, the said goods were also not declared before Customs by the pax. She stated that she was aware that smuggling of gold without payment of customs duty is an offence. Since, she had to clear the gold without payment of Customs duty, she did not make any declarations in this regard. She admitted that she had opted for green channel so that she could attempt to smuggle the Gold without paying customs duty. Further, she again confirmed the recovery of gold weighing 549.870 Grams of 24 KT (999.0 Purity) having Rs.35,45,012/- [Market Value] and Rs.30,61,357/- [Tariff Value] from her during the course of Panchnama dated 28.01.2024.

5. Therefore, on the basis of facts narrated above, the said gold weighing 549.870 Grams of 24 KT (999.0 Purity) having Rs.35,45,012/- [Market Value] and Rs.30,61,357/- [Tariff Value], appeared liable for confiscation, was placed under seizure under Panchnama dated 28.01.2024 as said gold totally weighing 549.870 grams seized under Panchnama dated 28.01.2024 was "smuggled goods" as defined under Section 2(39) of the Customs Act, 1962. It also appeared that the said pax has conspired to smuggle the said gold into India. The offence committed has been admitted by the said passenger in her statement recorded on 28.01.2024 under Section 108 of the Customs Act, 1962. She has committed an offence punishable under Section 135 (1) (a) & (b) of the Customs Act, 1962.

6. RELEVANT LEGAL PROVISIONS:

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes—

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) currency and negotiable instruments; and

- (d) any other kind of movable property;
- (3) "baggage" includes unaccompanied baggage but does not include motor vehicles;
- (33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;
- (39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;"

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

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

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

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

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

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

- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;"

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

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

VII) "SECTION 119- Confiscation of goods used for concealing smuggled goods – Any goods used for concealing smuggled goods shall also be liable to confiscation.

Explanation. – In this section, "goods" does not include a conveyance used as a means of transport.

B. THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992;

I) "Section 3(2) - The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology."

II) "Section 3(3) - All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly."

III) "Section 11(1) - No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013:

I) Regulation 3 (as amended) - *All passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.*

CONTRAVICTION AND VIOLATION OF LAWS

7. It therefore appears that:

- (a)** Smt Sayra Bano improperly imported the 01-gold bar (extracted from gold strips and bar) weighing 549.870 Grams of 24 KT (999.0 Purity) having Rs.35,45,012/- [Market Value] and Rs.30,61,357/- [Tariff Value] concealed/ hidden inside the Chargeable Torch and adapter (as discussed herein above), without declaring it to the Customs by denying that she has nothing to declare to Customs 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 passenger had knowingly and intentionally imported the said Gold improperly without declaring the same to the Customs authority under temptation to evade Customs Duty. Therefore, the gold imported by the passenger which was not declared to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. Smt Sayra Bano has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.
- (b)** The passenger, by not declaring the contents of hidden in her baggage which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration

Regulations, 2013.

- (c) The improperly imported 01 gold bar (extracted from gold strips and bar) hidden/ concealed inside the Chargeable Torch and adapter (found in baggage) by the passenger without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(i) and 111(j) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) The passenger, by his above-described acts of omission and commission on her part, has rendered herself liable to penalty under Section 112 of the Customs Act, 1962.
- (e) As per Section 123 of the Customs Act 1962, the burden of proving that the 01-gold bar (extracted from gold strips and bar), weighing 549.870 Grams of 24 KT (999.0 Purity) having Rs.35,45,012/- [Market Value] and Rs.30,61,357/- [Tariff Value] hidden in the Chargeable Torch and adapter (found in baggage) by the passenger without declaring it to the Customs, are not smuggled goods, is upon the passenger and Noticee, Smt Sayra Bano.

8. Now therefore, **Smt Sayra Bano**, resident of 31, Millat Nagar, Ukala Road, Ratlam, Madhya Pradesh-457001 holding Indian Passport bearing No. P6395246, is called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at Custom House, Nr. All India Radio, Income Tax Circle, Navrangpura, Ahmedabad, as to why:

- i) The 01 (one) gold bar (extracted from gold strips and bar), weighing **549.870** Grams of 24 KT (999.0 Purity) having **Rs.35,45,012/-** [Market Value] and **Rs.30,61,357/-** [Tariff Value] placed under seizure under panchnama dated 28.01.2024 and seizure memo

order dated 28.01.2024 should not be confiscated under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;

ii) Penalty should not be imposed upon the passenger under Section 112(a) and 112(b) of the Customs Act, 1962.

9. Smt Sayra Bano is further required to state specifically in her written reply as to whether she wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in her written submissions, it shall be presumed that she does not wish to be heard in person. She should produce at the time of showing cause, all the evidence upon which she intends to rely in support of her defense.

10. The passenger is further required to note that her reply should reach within **30 (thirty) days** from the receipt of this SCN 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 she 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 evidence available on record.

11. The relied upon documents for the purpose of this notice are listed in the **Annexure-R** and copies thereof are enclosed with this notice.

12. This Show Cause Notice is issued without prejudice to any other action that may be taken against her, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

*Vishal
30/5/24*
(Vishal Malani)
 Additional Commissioner,
 Customs, Ahmedabad

F. No. VIII/10-80/SVPIA-D/O&A/HQ/2024-25 Date: 30/05/2024
 DIN : 20240571MN0000000C793

BY SPEED POST
 To,
Smt Sayra Bano,
 31, Millat Nagar, Ukala Road, Ratlam,
 Madhya Pradesh, India-457001.

Copy to:

- (i) The Deputy/ Assistant Commissioner of Customs (AIU), Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (ii) The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
- (iii) Guard File.

ANNEXURE – 'R'

**LIST OF DOCUMENTS/ RECORDS RELIED UPON FOR THE PURPOSE OF
 SHOW CAUSE NOTICE ISSUED TO SMT SAYRA BANO**

S. No.	Nature of document	Remarks
1	Panchnama dated 28.01.2024 drawn at SVPI Airport, Ahmedabad	Copy already provided
2	Valuation Report of Government Approved Valuer Shri Kartikey Vasantrai Soni vide his report dated 28.01.2024	Copy enclosed
3	Seizure memo Order dated 28.01.2024 issued under Section 110(1) of the Customs Act, 1962.	Copy enclosed
4	Copy of Passport No. P6395246 issued on 17.02.2017.	Copy enclosed
5	Copy of Boarding Pass showing Seat No.3A of the passenger in Indigo 6E 92 from Jeddah to Ahmedabad dated 28.01.2024.	Copy enclosed
6	Passenger Manifest of Indigo 6E 92 from Jeddah to Ahmedabad dated 28.01.2024 depicting name of Smt Sayra Bano.	Copy enclosed
7	Statement of Smt Sayra Bano recorded on 28.01.2024.	Copy enclosed