



प्रधान आयुक्तका 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

SHOW CAUSE NOTICE

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

Shri Salaudin Rafikabhai Kachara (hereinafter referred to as the said "passenger/ Noticee"), residential address as per passport is S/o- Rafikabhai Alarkha Kachara, Dudhva Sheri, Limda Chowk, Keshod, Junagadh, Gujarat, Pin - 362220, holding Indian Passport No. T7839719, arrived by Etihad Flight having number EY 286 on 26.03.2024 from Abu Dhabi to Ahmedabad Seat No. 30F on 26.03.2024 at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of specific input, the passenger was intercepted by the officers of DRI, AZU and Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to Customs, under Panchnama proceedings dated 27.03.2024 (**RUD – 01**) in presence of 02 independent witnesses for passenger's personal search and examination of his baggage. The passenger was carrying a blue colored trolley bag as his Checked-in baggage.

2. The officers asked the passenger whether he was carrying any contraband/ dutiable goods in person or in baggage to which he denied. The officers informed the passenger that they would be conducting his personal search and detailed examination of his baggage. The officers offered their personal search to the passenger, but the passenger denied the same politely. Then the officers asked the passenger whether he wanted to be checked in presence of the Executive Magistrate or the Superintendent (Gazetted officer) of Customs, in reply to which the passenger in presence of 02 independent witnesses gave his consent to be searched in presence of the Superintendent of Customs. The passenger was asked to walk through the Door Frame Metal Detector (DFMD) machine after removing all the metallic objects he was wearing on his body/ clothes. Thereafter, the passenger,

removed the metallic substances from his body such as mobile, purse etc., and kept it in a tray placed on the table there and after that he was asked to pass through the Door Frame Metal Detector (DFMD) machine and while he passed through the DFMD Machine, no beep sound was heard indicating that nothing objectionable/ dutiable was on his body/ clothes. Further, the AIU officers asked the passenger to keep his baggage into X-Ray Baggage Scanning Machine installed near the Green Channel counter at terminal 2 of SVPI Ahmedabad. The passenger kept his baggage into X-Ray Baggage Scanning Machine for scanning of his baggage. On scanning of his baggage, no suspicious image appeared on the screen of the X-Ray machine.

Thereafter, the officers, in presence of the Panchas, asked the passenger whether he has concealed any substance in his body, to which he replies in negative. After thorough interrogation by the officers, Shri Salaudin Rafikabhai Kachara accepted that he is hiding 03 capsules covered with rubber inside his rectum and the capsules contain gold paste with chemical mix in semi solid form. The officers, then lead the passenger to the washroom located near belt No. 6 of arrival hall, terminal 2, SVPI Airport, Ahmedabad and the passenger come out of the washroom with 03 capsules wrapped in rubber.

2.1 The officers informed the Panchas that the capsules recovered from Shri Salaudin Rafikabhai Kachara contains semi solid substance comprising of gold and chemical mix, which required to be confirmed and also to be ascertained its purity and weight. For the same, Shri Kartikey Vasantraai Soni, the Government Approved Valuer was contacted, who informed that the facility to extract the gold from such semi solid substance comprising of gold and chemical mix and to ascertain purity and weight of the same, is available at his shop only. Accordingly, the officers, the Panchas and the passenger visited his shop situated at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad - 380006 in Government vehicle. Shri Kartikey Vasantraai Soni, the Government Approved Valuer weighed the said 03 capsules of semi solid substance comprising of gold and chemical mix on his weighing scale and informed that it was weighing 1105.440 Grams (weight inclusive of rubber). The photograph of the same is as under :



2.2 Thereafter, the Government approved valuer Shri Kartikey Vasantrai Soni started the process of converting the said semi solid substances concealed in the said capsules into solid gold. After completion of the procedure, the Government Approved Valuer informed that 1 Gold bar weighing 1019.880 grams having purity 999.0/ 24 Kt. is derived from the above mentioned 1105.440 Grams of 03 capsules containing gold paste and chemical mix.

The photograph of the extracted gold bar is as under:



After testing the said gold bar, the Government Approved Valuer confirmed that it was pure gold. Shri Soni Kartikey Vasantrai vide

certificate no. 1615/2023-24 dated 27.03.2024 (**RUD - 02**) certified that the gold bar is weighing **1019.880** grams having purity 999.0/24kt, market value of **Rs.70,04,536/-** (Rupees Seventy Lakhs Four Thousand Five Hundred Thirty-Six only) and having tariff value of **Rs.59,44,881/-** (Fifty-Nine lakhs Forty-Four thousand Eight hundred Eighty-One only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). The Government Approved Valuer submits his valuation report to the AIU Officers. He submits his valuation report to the AIU Officer vide certificate no. 1615/2023-24 dated 27.03.2024.

2.3 The method of purifying, testing and valuation used by Shri Kartikey Vasantraai Soni was done in presence of the independent Panchas, the passenger and the officers. All were satisfied and agreed with the testing and Valuation Certificate No: 1615/2023-24 dated 27.03.2024 given by Shri Kartikey Vasantraai Soni and in token of the same, the Panchas and the passenger put their dated signature on the said valuation certificates. The following documents produced by the passenger – Shri Salaudin Rafikabhai Kachara were withdrawn under the Panchnama dated 27.03.2024:

- (i) Copy of Passport No.T7839719 issued at Ahmedabad on 17.09.2019 and valid up to 16.09.2029.
- (ii) Boarding pass of Etihad Airlines Flight No. EY286 from Abu Dhabi to Ahmedabad dated 26.03.2024 having seat No.30F.

3. Accordingly, gold bar having purity 999.0/24 Kt. weighing 1019.880 grams, derived from the semi solid substance comprising of gold and chemical mix recovered from Shri Salaudin Rafikabhai Kachara was seized vide Panchnama dated 27.03.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bar was smuggled into India by the said passenger with an intention to evade payment of Custom duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

4. A statement of Shri Salaudin Rafikabhai Kachara was recorded on 27.03.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein he *inter alia* stated that:-

- (i) He is vendor, monthly income is approximately Rs. 8000/- to 10000/-;
- (ii) He is not a frequent traveler to Dubai, He went there for job before one and half year. While He was sitting with my friend Shri Altaf Jebba and discuss about He has money crises that time my friend was told if you want to visit Dubai, He will book your tickets and other expenses will also be paid but for that you have to carry gold from Dubai. As his financial condition was not good, He agreed and travelled to Dubai on 05.03.2024. When He was returned to India, some unknown person was given him three capsule and told him this gold capsule handover in India. The unknown person didn't give him his name and contact number he only told him when you exit Airport the person will come to you directly and he will be paid Rs. 15000/- for this delivery. He doesn't have any contact number and name of the person to whom He handover this capsule. He also stated that the said gold did not belonging to him and not purchased by him. He was fully aware that He was having Gold concealed in body i.e. Rectum but He was not aware of the actual quantity of Gold. He was also aware that import of gold such ways of concealment and evade of customs duty is an offence;
- (iii) He stated that this gold is not him and not purchased by him, when he was returned to India, some unknown person was given him three capsule and told this gold capsule handover in India. The unknown person didn't give him his name and contact number he only told when you exit Airport the person will come to you directly and he will be paid Rs. 15000/- for this delivery. He don't have any contact number and name of the person to whom I handover this capsule an offence;
- (iv) he had been present during the entire course of the Panchnama dated 27.03.2024 and he confirmed the events narrated in the said panchnama drawn on 27.03.2024 at Terminal-2, SVPI Airport, Ahmedabad;
- (v) he is aware that smuggling of gold without payment of Custom duty is an offence; he is well aware of the gold concealed in 03 capsules containing gold and chemical mix in semi-solid form in his rectum but he did not make any declarations in this regard with an intention to smuggle the same without payment of Custom duty.

5. The above said gold bar weighing 1019.880 grams recovered from Shri Salaudin Rafikabhai Kachara, was allegedly attempted to be smuggled into India with an intent to evade payment of Customs duty

by way of concealing the same in the form of semi solid substance comprising of gold and chemical mix, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bar weighing 1019.880 grams is attempted to be smuggled by Shri Salaudin Rafikabhai Kachara, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bar weighing 1019.880 grams derived from the above said semi solid gold paste with chemical mix weighing 1105.440 Grams along with its packing material used to conceal the semi solid gold paste in 03 capsules, was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 27.03.2024 (**RUD - 04**).

6. In terms of Board's Circulars No. 28/2015-Customs issued from F. No. 394/68/2013-Cus (AS) dated 23/10/2015 and 27/2015-Cus issued from F. No. 394/68/2013-Cus. (AS) dated 23/10/2015, as revised vide Circular No. 13/2022-Customs, 16-08-2022, the prosecution and the decision to arrest may be considered in cases involving outright smuggling of high value goods such as precious metal, restricted items or prohibited items where the value of the goods involved is Rs.50,00,000/- (Rupees Fifty Lakhs) or more. Since the market value of gold amounted to Rs.70,04,536 /- totally weighing 1019.880 grams recovered from Shri Salaudin Rafikabhai Kachara is more than Rs.50,00,000/-, hence this case is fit for arrest of the said passenger under Section 104 of the Customs Act, 1962. Hence, the passenger was arrested on 27.03.2024.

7. **RELEVANT LEGAL PROVISIONS:**

A. THE CUSTOMS ACT, 1962:

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

(22) "goods" includes-

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

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

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

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

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

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

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

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

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

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

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

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

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

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

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

VI) "Section 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 knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.

VII) Section 119 in the Customs Act, 1962 :

119. Confiscation of goods used for concealing smuggled goods. —Any goods used for concealing smuggled goods shall also be liable to confiscation.

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

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

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

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

C. THE CUSTOMS BAGGAGE DECLARATIONS REGULATIONS, 2013;

I) Regulation 3 (as amended) - All passengers who come

to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.

Contravention and violation of law:

8. It therefore appears that:

- (a) The passenger Shri Salaudin Rafikabhai Kachara had dealt with and knowingly indulged himself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 1019.880 grams having purity 999.0/24kt, market value of Rs.70,04,536 (Rupees Seventy Lakhs Four Thousand Five Hundred Thirty-Six only) and having tariff value of Rs.59,44,881/- (Fifty-Nine lakhs Forty-Four thousand Eight hundred Eighty-One only). The said semi solid gold paste was concealed in 03 capsules covered with rubber containing gold and chemical mix in semi-solid paste form and not declared to the Customs. The passenger opted green channel to exit the Airport with deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Thus, the element of *mens rea* appears to have been established beyond doubt. Therefore, the improperly imported gold bar weighing 1019.880 grams of purity 999.0/24 Kt. by Shri Salaudin Rafikabhai Kachara by way of concealment and without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The passenger has thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992.
- (b) By not declaring the value, quantity and description of the goods imported by him, the said passenger violated the provision of Baggage Rules, 2016, read with the Section 77

of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013.

- (c) The improperly imported gold by the passenger Shri Salaudin Rafikabhai Kachara, found concealed in 03 capsules containing gold and chemical mix in semi-solid paste form without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of the Customs Act, 1962.
- (d) As per Section 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (e) Shri Salaudin Rafikabhai Kachara by his above-described acts of omission and commission on his part has rendered himself liable to penalty under Section 112 of the Customs Act, 1962.
- (f) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 1019.880 grams having purity 999.0/24kt, market value of Rs.70,04,536/- (Rupees Seventy Lakhs Four thousand Five hundred Thirty Six only) and having tariff value of Rs.59,44,881/- (Fifty Nine lakhs Forty Four thousand Eight hundred Eighty One only), derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum, without declaring it to the Customs, is not smuggled goods, is upon the passenger Shri Salaudin Rafikabhai Kachara.

9. Now, therefore, **Shri Salaudin Rafikabhai Kachara**, residing at S/o Shri Rafikabhai Alarkha Kachara, Dudhva Sheri, Limda Chowk Keshod, Junagadh, Gujarat, Pin-362220, holding Indian Passport No. T7839719, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Ahmedabad having his office at

2nd Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) One Gold Bar weighing **1019.880** grams having purity 999.0/24kt, market value of **Rs.70,04,536/-** (Rupees Seventy Lakhs Four Thousand Five Hundred Thirty-Six only) and having tariff value of **Rs.59,44,881/-** (Fifty Nine lakhs Forty Four thousand Eight hundred Eighty One only), derived from semi solid gold paste concealed in 03 capsules containing gold and chemical mix in semi-solid paste form in rectum by the passenger and placed under seizure under Panchnama proceedings dated 27.03.2024 and Seizure Memo Order dated 27.03.2024, should not be confiscated under the provision of Section 111(d), 111(f), 111(i), 111(j), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Shri Salaudin Rafikabhai Kachara 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. He should produce at the time of showing cause, all the evidences which he intends to rely upon in defense.

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

12. This show cause notice is issued without prejudice to any other action that may be taken against him, under this Act or any other law

for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

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

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

V. Paul
18/7/24

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

DIN: 20240771MN000000A4FA

F. No. VIII/10-168/SVPIA-A/O&A/HQ/2024-25

Date: 18.07.2024

BY SPEED POST :

To,

Shri Salaudin Rafikabhai Kachara,

S/o Rafikabhai Alarkha Kachara,

Dudhva Sheri, Limda Chowk Keshod,

Junagadh, Gujarat, Pin-362220.

Copy to:

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

Annexure 'A'

List of documents relied upon in the show cause notice issued to Shri Salaudin Rafikabhai Kachara.

Sr. No	Document	Remarks
1	Panchnama drawn on 27.03.2024 at SVP International Airport, Ahmedabad.	Copy enclosed
2.	Valuation certificate No.1615/2023-24 dated 27.03.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Statement dated 27.03.2024 of Shri Salaudin Rafikabhai Kachara.	Copy enclosed
4.	Seizure memo Order dated 27.03.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of the gold bar weighing 1019.880 grams.	Copy enclosed

PANCHNAMA DRAWN AT SARDAR VALLABHBHAI PATEL AIRPORT,

TERMINAL-2, AHMEDABAD DATED 26-27.03.2024

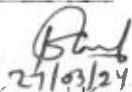
Sr. No.	Name (S/Shri)	Address of the panchas	Age	Occupation
1	Laxmanlal Labana	C-102, Radhe Govind Galaxy, Naroda, Ahmedabad	47 years	Service
2	Manish Labana	128, Jadhavnagar, Bharvadwas, Memnagar, Ahmedabad	27 years	Service

On being called upon by a person, who introduces himself as Shri Kamal Kumar Khatik, Inspector of Customs (AIU), SVPI Airport, Ahmedabad, we the above named panchas present ourselves at 06.10 PM of 26.03.2024 at the green channel of arrival hall of Terminal 2, SVPI Airport, Ahmedabad. Shri Kamal Kumar Khatik introduces us to other officer namely Shri Samir Bajaj (ADG), Shri Nalin Bilochan (Joint Director), Shri Vaibhav B. Wavhal (Deputy Director), Shri Anil Vyas (SIO), Shri C. Varghese Rappai (SIO), Shri. Rakesh Ranjan (SIO), Shri Naresh Arora (IO), Shri Ajay Bhardwaj (IO), DRI AZU, Shri Himanshu Garg, Deputy Commissioner, Shri Rakesh Kumar, Shri Ravi Shankar, Ms. Sarjula Vasava all three are Superintendent (AIU), Ahmedabad and requests us to remain present as panchas during the course of personal and baggage search proceedings of some passengers.

Shri Kamal Kumar Khatik, Inspector informs us that they have input that 01 passenger is suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passenger as well as their personal search is required to be carried out. The passenger would be arriving by flight No. EY286 of Etihad Airlines which will be landing at approximately 06.35 PM and for which we are requested to go along with the AIU team as independent panchas and to be present during the entire proceedings. Therefore, as requested, we the above mentioned panchas give our consent to remain present as panchas for the entire proceedings.

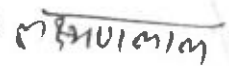
Accordingly, in the presence of we the panchas, the officers intercept passenger when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar Vallabhbhai Patel International Airport (SVPI) Ahmedabad. On being asked about his identity by the AIU officer, the passenger identify **Shri Salaudin Rafikabhai Kachara** having Passport No. T7839719 shows his Boarding Pass which shows that the said passenger had travelled from Abu Dhabi to Ahmedabad on 26.03.2024 by Etihad Airways Flight No. EY286 (Seat No. 30F at SVPI Airport, Ahmedabad). The AIU officers ask to Shri Salaudin Rafikabhai Kachara, if he has anything to declare, in reply to which he denies. The AIU officer inform the passenger that they will be conducting his personal search and he and other accompanied officers will conduct detailed examination of the passenger. Here, the officers offer their personal search to the passenger, but the passenger denies saying that he is having full trust on the officers. Now, the AIU officer ask the passenger whether he want to be checked in front of an Executive Magistrate or

Before me



(Kamal Kumar Khatik)

Inspector (AIU)

Customs, SVPI Airport, Ahmedabad

Panch No.1:  27.3.24

Panch No.2:  27.3.24


Salaudin Rafikabhai Kachara
(Passenger)

Superintendent of Customs, in reply to which the passenger give his consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asked to Shri Salaudin Rafikabhai Kachara 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 his body/clothes. The passenger removes all the metallic objects such as Ring etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating there is nothing objectionable/metallic substance on his body/clothes. Thereafter the AIU officers scan all the baggage in the X-ray machine but nothing suspicious is observed by the AIU officers. Thereafter, the said passenger, we Panchas and the officers of AIU move to the AIU Office located opposite Belt No.3 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

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

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

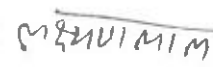
Thereafter, at around 02.30 AM on 27.03.2024 we the panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the AIU officer introduces the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Here, after weighing the said semi-solid substance covered with rubber, on his weighing scale, Shri Kartikey Vasantrai Soni informs that the three capsules recovered from containing gold paste wrapped in rubber is weighing **1105.440 Grams**.

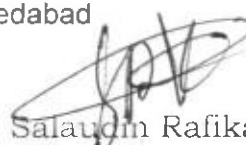
Now the AIU officer takes the photographs of the said capsules which are as under:

Before me


27/03/24
(Kamal Kumar Khatik)
Inspector (AIU)
Customs, SVPI Airport, Ahmedabad

Panch No.1:  27.3.24

Panch No.2:  27.3.24

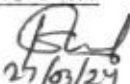

Salaudin Rafikabhai Kachara
(Passenger)




Thereafter, he leads us to the furnace, which is situated in the office of the Govt. Approved Valuer. Here, Shri Kartikey Vasantrai Soni starts the process of converting the three capsules containing semi-solid substance consisting of gold and chemical mix recovered from Shri Salaudin Rafikabhai Kachara, into solid gold. The brown coloured semi-solid paste which is put into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling for some time, it becomes golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer now takes the weight of the said golden coloured bar which is derived from the 1105.440 grams of 3 capsules containing semi-solid substance consisting of gold and chemical mix. in presence of we panchas, the passenger and the AIU Officers which comes to 1019.380 Grams.


Now the AIU officer takes the photographs of the above said bar which is as under:

Before me

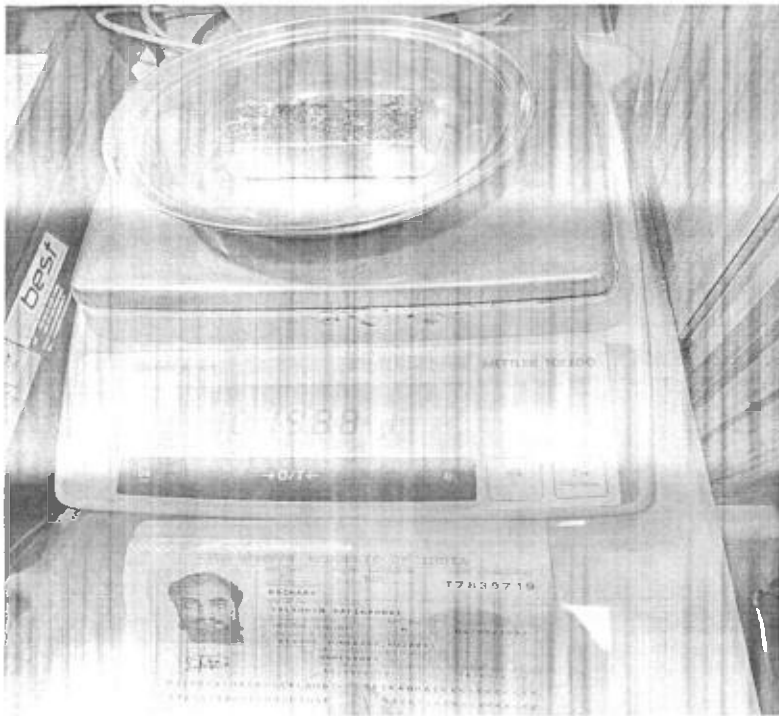

27/03/24
(Kamal Kumar Khatik)
Inspector (AIU)

Customs, SVPI Airport, Ahmedabad

Panch No.1:  27.3.24

Panch No 2:  27.3.24


20/3/24
Salaudin Rafikabhai Kachara
(Passenger)



Now, the Government Approved Valuer, in presence of we panchas, the passenger and the AIU Officers starts testing and valuation of the said gold bar. After testing and valuation of gold bar weighing **1019.880 grams** derived from semi solid substance (three capsules covered with rubber) weighing 1019.880 grams recovered from Shri Salaudin Rafikabhai Kachara, the Govt. Approved Valuer confirms it is 24 Kt. gold having purity 999.0. Now, the Govt. Approved Valuer summarizes that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing 1019.880 Grams having market value of Rs. 70,04,536 (Rupees Seventy Lakhs Four thousand Five hundred Thirty Six only) and having tariff value of Rs. 59,44,881/- (Fifty Nine lakhs Forty Four thousand Eight hundred Eighty One only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate). The Government Approved Valuer submits his valuation report to the AIU Officers which is annexed as Annexure-A to the Panchnama. He submits his valuation report to the AIU Officer vide certificate no 1615/2023-24 dated 27.03.2024 which is in Annexure-A and Annexure-B for passenger. We, the above panchas and the said passenger put our dated signature on the said valuation report.

The details of the Valuation of the Gold bar derived from 3 capsules containing gold paste and chemical mix having gross weighing 1105.440 Grams recovered from Shri Salaudin Rafikabhai Kachara is tabulated in below table:

Sl. No.	Details of Items	PCS	Gross Weight In Gram	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bar	1	1105.440	1019.880	999.0 24Kt.	70,04,536/-	59,44,881/-

Before me


(Kamal Kumar Khatik)
Inspector (AIU)
Customs, SVPI Airport, Ahmedabad

Panch No.1:  27.3.24

Panch No.2:  27.3.24

 29/3/24
Salaudin Rafikabhai Kachara
(Passenger)

Now, as the proceedings of the extraction of gold at the workshop completed, we panchas, the Officers and the passenger come back to the Airport in government vehicle alongwith the extracted gold bars at 05.00 AM on 27.03.2024.

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

Shri Salaudin Rafikabhai Kachara, Passport No. T7839719 is aged 32 years (DOB-04.09.1992), S/o- Rafikabhai Alarkha Kachara, Dudhva Sheri, Limda Chowk Keshod, Junagadh, Gujarat, Pin-362220 (as per Passport).

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

- (i) Copy of Passport No. T7839719 issued at Ahmedabad on 17.09.2019 and valid up to 16.09.2029.
- (ii) Boarding pass of Etihad Airlines Flight No.EY286 from Abu Dhabi to Ahmedabad dated 26.03.2024 having seat No.30F.

Now, the AIU Officer show the passenger as well as us, the passenger manifest of Etihad Airlines at Sr.No.28, in which name of Shri Salaudin Rafikabhai Kachara mentioned clearly. We the panchas as well as the passenger put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

Now, the AIU Officers inform us the panchas as well as the passenger that the recovered gold bar of 24 Kt. gold having purity 999.0 weighing 1019.880 Grams having market value of Rs. 70,04,536 (Rupees Seventy Lakhs Four thousand Five hundred Thirty Six only) and having tariff value of Rs. 59,44,881/- (Fifty Nine lakhs Forty Four thousand Eight hundred Eighty One only). The value of the gold bar has been calculated as per the Notification No. 22/2024-Customs (N.T.) DTD. 15-03-2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dtd. 07-03-2024 (exchange Rate).

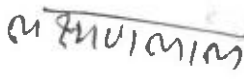
The gold bar recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the AIU officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Shri Salaudin Rafikabhai Kachara are liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bar is being placed under seizure.

The AIU officer, then, in presence of we the panchas and in the presence of the said passenger places the One gold bar weighing 1019.880 grams having purity of 999.00(24 Kt.) **recovered from** Shri Salaudin Rafikabhai Kachara in one transparent plastic box and after placing the packing list (**Annexure-C**) on the same, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

Before me


(Kamal Kumar Khatik)

Inspector (AIU)
Customs, SVPI Airport, Ahmedabad

Panch No.1:  27.3.24

Panch No.2:  27.3.24

 27/3/24
Salaudin Rafikabhai Kachara
(Passenger)

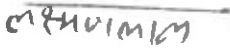
We, the above mentioned two panchas, the AIU officer as well as the passenger put our dated signature on the packing list placed over the box as a token of having packed and sealed in our presence and in the presence of the passenger. The said sealed transparent plastic container containing gold bar is handed over to the Ware House In-charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 6120 dated 27.03.2024.

The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passenger **Shri Salaudin Rafikabhai Kachara**.

Nothing else is seized or taken over from the passenger **Shri Salaudin Rafikabhai Kachara** except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the true and correct version of the proceedings. After understanding the same, and explaining the same to the passenger in the vernacular language we as well as the passenger put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 10.00 AM on 27.03.2024.

Before me


(Kamal Kumar Khatik)
Inspector (AIU)
Customs, SVPI Airport, Ahmedabad

Panch No.1:  27.3.24

Panch No.2:  27.3.24


Salaudin Rafikabhai Kachara
(Passenger)

Statement of Shri Salaudin Rafikabhai Kachara(D.O.B- 04.09.1992) aged 32 years (Mobile No. 7435815108) S/o Shri Rafikabhai Alarkha Kachara holding an Indian Passport Number No. T7839719, residing at, Dudhva Sheri, Limda Chowk, Kesod, Junagadh Pin-362220, Gujarat, India and recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 27.02.2024.

I, Shri Salaudin Rafikabhai Kachara(D.O.B- 04.09.1992) aged 32 years (Mobile No. 7435815108) S/o Shri Rafikabhai Alarkha Kachara holding an Indian Passport Number No. T7839719, residing at, Dudhva Sheri, Limda Chowk, Kesod, Junagadh Pin-362220, Gujarat, India and recorded under Section 108 of the Customs Act, 1962. on being called by the Superintendent, Customs, Air Intelligence Unit at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 27.03.2024.

Before recording my this statement, I have been explained the provisions of Sec. 108 of the Customs Act 1962, according to which I have to give true and correct statement. In case my this statement is found to be untrue or misleading, action under the provisions of the Indian Penal Code can be initiated against me and my this statement can be used against me or against any other person. After having understood the said provisions, I give my true and correct statement which is as under:

I present myself before you today on 27.03.2024 in response to the summons bearing DIN No.CBIC-DIN-20240371MN000012121F issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of law. Now, I give my statement as under:

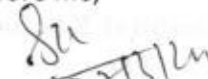
Q-1. Please state your name, age, address and profession?

Ans:- My name, age and address stated above is true and correct.

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

Ans: I am staying with my wife, son and daughter.

Before me,


(Sarjula Vasava)
Superintendent (AIU)


(Salaudin Rafikabhai Kachara)
Pax

Q-3:- What is your qualification and your monthly income? Which language known by you?

Ans.: I have studied 9th. As I am vendor, my monthly income is approximately Rs. 8000/- to 10000/-. I know Hindi & Gujarati.

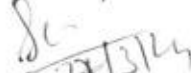
Q.4:- Please explain regarding your overseas travels?

Ans: I am not a frequent traveller to Dubai, I went there for job before one and half year. While I was sitting with my friend Shri Altaf Jebba and discuss about my money crises that time my friend was told me if you want to visit Dubai, I will book your tickets and other expenses will also be paid but for that you have to carry gold from Dubai. As my financial condition was not good, I agreed and travelled to Dubai on 05.03.2024. When I was returned to India, some unknown person was given me three capsule and told me this gold capsule handover in India. The unknown person didn't give me his name and contact number he only told me when you exit Airport the person will come to you directly and he will be paid Rs. 15000/- for this delivery. I don't have any contact number and name of the person to whom I handover this capsule. I also state that the said gold did not belonging to me and not purchased by me. I was fully aware that I was having Gold concealed in my body i.e. Rectum but I was not aware of the actual quantity of Gold. I am also aware that import of gold such ways of concealment and evade of customs duty is an offence.

Q.5. Please give the details whether someone give you this gold which is concealed by you or otherwise?

Ans:- On being asked, I state that this gold is not mine and not purchased by me, When I was returned to India, some unknown person was given me three capsule and told me this gold capsule handover in India. The unknown person didn't give me his name and contact number he only told me when you exit Airport the person will come to you directly and he will be paid Rs. 15000/- for this delivery. I don't have any contact number and name of the person to whom I handover this capsule an offence. I was fully aware that I was having Gold concealed in my body i.e. Rectum but I was not aware of the actual quantity of Gold. I am also aware that import of gold such ways of concealment and evade of duty is an offence.

Before me,


(Sarjula Vasava)
Superintendent (AIU)


(Salaudin Rafikabhai Kachara)
Pax

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

Ans: Yes, I know bringing of gold by way of concealment in an illegal way and it is an offense.

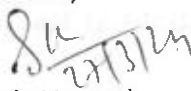
Q.7. Whether you were engaged in any smuggling activity in the past?

Ans:- I state that I have never indulged in any smuggling activity in the past. This is the first time I have carried gold weighing (Net) 1019.88 grams.

Q.8. Please narrate the events on 26.03.2024 at the time of arrival at Ahmedabad Airport?

Ans:- On arrival at SVPI Airport at Ahmedabad from Abu-Dhabi by Flight No. EY-286 Airways at about 18.32 hrs. on 26.03.2024. I was intercept by the AIU Officers as they have input and during their routine check-up at green channel. I am carrying some high valued dutiable goods, when pass through the green Channel the officers asked me to declare if anything high valued dutiable item, which I denied but after some time I accepted that I have three capsule concealed in my body i.e. Rectum. Thereafter, the officers took me to the bathroom to remove the capsules which was concealed in my rectum, the same were removed and handed over to AIU officer. Now, for testing and valuation purpose officers called to the govt. approved Valuer. At 21.09 AM. The Govt. approved informed that the procedure of melting of the paste is only possible at his work premises only. I leave Airport premises alongwith AIU officer and two Panchas and reached the premises of Govt. Approved valuer. Who in my presence tested and reported that the gold bar (Net) weighing 1019.88 grams having purity 999.00(24 Kt.) derived from three capsule consisting gold and chemical mix gross weighing 1105.44 grams. The gold bar is having weight 1019.88 grams, having tariff value of **Rs. 59,44,881/-** and market value of **Rs. 70,04,536/-**. The said gold total weighing 1016.88 grams having purity 999.00(24 Kt.)(**total one gold bar**) was seized by the officers under Panchnama dated 26-27.03.2024 under the provision of Customs Act, 1962. I state that I have been present during the entire course of the Panchnama dated 26-27.03.2024 and I confirm the events narrated in the said panchnama drawn on 26-27.03.2024 at Terminal-2, SVPI Airport, Ahmedabad. In token of its correctness I have put my dated signature on the said Panchnama.

Before me,


(Sarjula Vasava)
Superintendent (AIU)


(Salaudin Rafikabhai Kachara)
Pax

Q.10:- Please state specifically why you had opted for green channel without declaring the dutiable goods?

Ans: -I have already been state this gold is not mine and not purchased by me only. I am also aware that smuggling of gold without payment of customs duty is an offence. Since, I was aware of the concealment of the gold in my body but I did not make any declarations in this regard as I wanted to clear it illicitly and evade payment of duty to raise some quick money for my own benefit and the same will be handover to other unknown person at SVPI Airport I did not make any declarations in this regard.

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


Ans. I already stated that this gold is not mine and not purchased by me. I only knew that this gold is handover to some unknown person in India, he will contact me when I will arrive at India.

Q.12 Please state details of your bank account.

Ans. I have no account in Bank.

I have given my above statement voluntarily and willingly without any threat, coercion or duress and I have been explained my above statement in Hindi and after understanding the same, in token of the above statement being true and correct, I put my dated signature herein below. I further state that I will present myself before you whenever I will be called upon. I have requested the officer to type the statement on the computer and the same has been recorded as per my say and my above statement is true and correct.

Before me,


(Sarjula Vasava)
Superintendent (AIU)


(Salaudin Rafikabhai Kachara)
Pax



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
::AIR INTELLIGENCE UNIT ::
SARDAR VALLABHBHAI PATEL INTERNATIONAL AIR PORT
AHMEDABAD 38 00 04
PHONE (079) 22 86 00 34 FAX (079) 22 86 00 35

F. No. VIII/10-396/AIU/A/2023-24

Date: 27.03.2024


ORDER UNDER SECTION 110 (1) AND (3) OF THE CUSTOMS ACT, 1962

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place one Gold Bar total weight 1019.880 gram of 24Kt, with purity 999.0 recovered/derived from Rectum of Pax in Capsule form as gold paste, is having market value of Rs.70,04,536 (Rupees Seventy Lakhs Four thousand Five hundred Thirty Six only) and having tariff value of Rs.59,44,881/- (Fifty Nine lakhs Forty Four thousand Eight hundred Eighty One only) as on 27.03.2024 smuggled by **Salaudin Rafikabhai Kachara**, under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Salaudin Rafikabhai Kachara, in form of gold paste, having gross weight of 1105.440 grams and from that derived 01 Gold Bar total weighing 1019.880 grams having purity 999.0/24 Kt and the same was recovered during the course of Panchnama dated 27.03.2024 drawn at SVPI Airport, Ahmedabad.

2. The gold which was recovered from Salaudin Rafikabhai Kachara, is being seized vide warehouse entry no.6120/2024, dated 27.03.2024 is as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	One Gold bar having purity 999.0/24 Kt (derived from Rectum of Pax in Capsule form as gold paste)	1	1019.880	999.0 24 Kt	Rs. 7004536/-	Rs. 5944881/-
	Total	1	1019.880	999.0 24 Kt	Rs. 7004536/-	Rs. 5944881/-

Date : 27.03.2024
Place: SVPI Airport, Ahmedabad


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

ANNEXURE 'A'

Dated: 27/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Salaudin Rafikbhai Kachara** Passport No. **T7839719**, residing at, Dudhva Sheri, Limda Chowk, Keshod, Junagadh, Gujarat, India travelling by Etihad Airways Flight No: EY 286 Arrived on: 26/03/2024 from Abu Dhabi to Ahmedabad, AIU Customs Official Found Suspicious Three Capsules Covered with Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **1105.440** Grams from her possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 27/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 27/03/2024.



Kartikey Vasantrai
27/03/24

(SONI KARTIKEY VASANTRAI)

20/3/24
[Signature]

P.1 ममणमाल 27.3.24

P.2 माल 27.3.24

ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM SALAUDIN RAFIKBHAI KACHARA AT SVPI AIRPORT, AHMEDABAD ON 27/03/2024.

Certificate No: 1615/2023-24

Dated: 27/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **1019.880** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **1105.440** Grams (Three Capsules Covered with Rubber) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68680** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **58290.00** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar	1	1019.880	999.0 24Kt	7004536	5944881
	Total	1	1019.880		7004536	5944881

Place: Ahmedabad

Date: 27/03/2024



K. Vasantrai
27/03/24
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1615/2023-24 Dated:27.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Salaudin Rafikbhai Kachara

SPK
29/3/24

P.1 मन्मथलाल 27.3.24

P.2 मनीष 27.3.24