



प्रधान आयुक्त का कार्यालय, सीमाशुल्क ,अहमदाबाद

" सीमा शुल्क भवन , "पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

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SHOW CAUSE NOTICE

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

As part of vigilant measures undertaken, the officers of Air Intelligence Unit, SVPI Airport, Ahmedabad had planned to conduct a surprise search of the toilets near Baggage Belt No. 5 of the Arrival Hall of Terminal 2 of the SVPI Airport, Ahmedabad.

2. Therefore, the officers of AIU, Customs along with 02 independent panchas entered the men's toilet and found it completely vacant. Further, they took the assistance of the BVG cleaning staff present at the spot-on duty viz. Smt. Gauri Bahan, Smt. Joshna Bahan and Shri Ajay. The officers of AIU along with panchas and the BVG staff, started searching the garbage bins kept inside the toilet cabins and also looked for any suspicious items inside the toilet at various spots. During the said search, a pair of underpants was found lying behind the toilet seat cover of one of the toilet cabins. The BVG cleaning staff handed over the underpants to the AIU officers. The officers observed that the waistline of the underpants was unusually thick, and the garment was inexplicably heavy. The AIU officers informed the panchas that it appeared that the waistline contained some semi-solid material which appeared to be suspicious, the underpants were taken to the AIU office for further investigation.

3. Thereafter, in presence of the panchas, the waistline was cut open by the officers and one long strip was recovered which appeared to be containing some semi-solid material. The AIU officers informed that this appeared to be gold and chemical mix and for the exact determination of its contents they need to call the Government Approved Valuer. Then the AIU officer called the valuer and he was informed that an unclaimed strip containing semi-solid substance

covered in the waistline of the underwear has been found and he needed to come to the Airport for examination and valuation of the said semi-solid substance. In reply, the Government approved valuer informed the AIU officer that the testing of the said material was possible at his workshop only as metal has to be extracted from such semi-solid substance by melting it and also informed the address of his workshop.

4. In order to ascertain the contents, weight and purity of the substance, the said pouches were taken to the premises of Govt. Approved Valuer (GAV) namely Shri Kartikey Vasantraai Soni, 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006. The said pouches were weighed by the GAV and weight of the said pouches along with underwear was found to be 972.320 grams. Further, the Government approved valuer removed the covering from the said strip containing semi-solid substance and on weighing the same on his scale without its covering, the weight of the said pouches without underwear covering was found to be 883.460 grams. On physical verification of the substance, the Govt. Approved Valuer opined that it appears to be gold in paste form and recommended for extraction of gold from it. Thereafter, the semi-solid substance contained in the pouches was melted in the furnace. After evaporation of chemical substances contained in the semi-solid substance, the molten metal was poured in a plate and the same was converted into golden coloured solid metal bar. The weighment of the said bar was done, and the weight of the bar was found to be **748.780** grams.

5. Thereafter, the Government Approved Valuer carried out testing and valuation of the said golden coloured bar. It was found that the said bar weighing 748.780 grams was 24 Kt. gold having purity 999.0, having market value of **Rs.46,57,412/-** (Forty-Six Lakhs Fifty-Seven Thousand Four Hundred and Twelve Only) and Tariff Value **Rs.40,35,026/-** (Rupees Forty Lakhs Thirty-Five Thousand and Twenty-Six Only), calculated as per the Notification No. 78/2023 Customs (N.T.) dated 23.10.23 (gold) and Notification No. 76/2023-Customs (N.T.) dated 15.10.2023 (exchange rate). The Govt.

Approved Valuer submitted his report dated 24.10.2023 (**RUD- 02**).
The details of the report submitted by the GAV is as under:

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs.)	Tariff Value (Rs.)
1	Gold Bar	1	748.780	999.0 24Kt	46,57,412/-	40,35,026/-

6. As it was not possible to identify as to who was the owner of the said gold and as there was no claimant for the said Gold and it was not possible to identify any proper and legitimate claimant of the same, the gold bar, derived from semi-solid substance, recovered from the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff was taken into the custody of the AIU officers. Therefore, the said recovered gold bar weighing 748.780 grams derived from semi-solid substance will have to be termed as 'Unclaimed'.

7. Since the gold bar weighing 748.780 Grams was found to be Unclaimed and was recovered without any legitimate import documents inside the toilet, the same fell under the category of Smuggled Goods and liable for confiscation under the Customs Act, 1962. Therefore, the said gold Bar weighing 748.780 Grams having purity 999.0 having market value Rs.46,57,412/- (Forty-six Lakhs Fifty-Seven Thousand Four Hundred and Twelve Only) and Tariff Value Rs.40,35,026/- (Rupees Forty Lakhs Thirty-Five Thousand and Twenty-Six Only), and the tapes and underwear used for concealment were placed under seizure vide Seizure Memo F. No. VIII/10-157/AIU/D/23-24 dated 24.10.2023 (**RUD-03**) on a reasonable belief that the subject Unclaimed Gold is liable for confiscation.

EFFORTS MADE TO IDENTIFY THE ACTUAL OWNER OF THE SEIZED GOLD:

8. Since the said 748.780 Grams gold having purity 999.0 and market value Rs.46,57,412/- and Tariff Value Rs.40,35,026/- were unclaimed and extracted from the semi-solid substance contained in undergarment recovered from the toilet near Baggage Belt No. 5,

which was being used by the passengers and airport staff, the same appeared to be imported illegally by any international passenger and hidden in toilet in fear of getting caught.

9. Accordingly, further efforts were made to identify the actual owner of the unclaimed Gold. The BVG staff and other related persons were asked, if they had any information about the person who had hidden that underwear in the toilet, but all replied in negative. Further, till 31.03.2024 AIU Officers have also not received any claim/ inquiry for the said gold.

10. In view of the above, it appears that no concrete/ substantial evidence revealed during the investigation which indicate or establish, who was the actual owner of the seized gold. The said seized 748.780 Grams Gold having purity 999.0, derived from the 883.460 grams of semi-solid substance, consisting of the mixture of Gold and some chemical was recovered from the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff. Further, in absence of the claimant for the said seized Gold, it is not possible to identify the proper and legitimate claimant of the seized Gold and therefore the seized Gold Bars are required to be declared as 'Unclaimed'.

11. Whereas, the said 748.780 Grams gold having purity 999.0, extracted from the semi-solid substance contained in the waistline of undergarment, recovered from the toilet, near Baggage Belt No. 5, which was being used by the passengers and airport staff. The said gold was intentionally not declared before the Customs Authorities on arrival at SVP International Airport, Ahmedabad and had hidden it behind the toilet seat of the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff, as the unknown person/ passenger wanted to clear it illicitly and to evade payment of Customs duty. The unknown person/ passenger was fully aware that clearing gold without declaring before the Customs with an intent to evade payment of Customs duty, is an offence, under the provisions of the Customs Act, 1962 and Regulations framed thereunder. Thus, it appears that the unknown person/ passenger had brought the said gold from some foreign country and hidden the same behind the toilet seat

in arrival area toilet and not declared the same to Customs with an intention to clear the same illicitly and to evade payment of Customs Duty and thus had tried to smuggle the Gold into India.

12. Whereas, from the facts and circumstances discussed above, it appears that the unknown person/ passenger had attempted to smuggle 748.780 Grams gold with an intention to evade payment of Customs duty. The said gold was brought into India by the unknown person/ passenger for commercial purpose and cannot be construed as 'bonafide baggage' within the meaning of Section 79 of the Act read with Para 2.26 of the Foreign Trade Policy, 2015-2020. As per Para 2.26 of the Foreign Trade Policy, a passenger is allowed to import bonafide household and personal effects only, as his/ her bonafide baggage. It appears that the import of goods in commercial quantity was with intent to evade customs duty & earn profit and therefore not covered within the ambit of bonafide baggage. Therefore, import of such goods is not permitted through the baggage mode. It also appears that the unknown person/passenger attempted to smuggle the goods without filing the Customs declaration form, which appears to be in contravention of Section 77 of the Act read with the Baggage Rules, 2016 ('Baggage Rules) and Regulation 3 of the Customs Baggage Declaration Regulations, 2013 ('Baggage Regulations). The above act on the part of the unknown person/passenger appears to be amounting to smuggling within the meaning of Section 2(39) of the Act. It also appears that the gold is to be construed as 'Prohibited' in terms of the provisions of Section 2(33) of the Act.

13. Whereas it appears that the unknown person/passenger had carried the above gold and hidden the same behind the toilet seats of arrival area toilet. As per Section 123 of the Customs Act, 1962, Gold is notified item. Section 123 (1) of the Customs Act, 1962 is reproduced as under:

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

(a) in a case where such seizure is made from the possession of any person,
(i) on the person from whose possession the goods were seized;
and

() 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.

Further, sub section (2) of Section 123 of Customs Act, 1962 stipulates that "(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".

14. Thus, it appears that the said gold brought into India by the unknown person/ passenger was liable for seizure under the Customs Act, 1962, on the reasonable belief that these were smuggled goods, and the burden of proof that these goods have been legally imported lies upon the claimant or on the person from whose possession the said goods were recovered. In the instant case, no passenger/ person had produced any documents showing the legitimate import of the said gold into India on payment of duty and through legal channels. Therefore, it appears that the unknown person/ passenger knowingly dealt with the said goods i.e. carrying, keeping, concealing or in any other manner dealing with the goods which he/she knew or had reason to believe that the same were liable for confiscation under the Customs Act. Therefore, it appears that the said gold was smuggled in contravention of the provisions of the Customs Act, 1962 and the same are therefore, liable to confiscation under section 111(d), 111(i), 111(1), and 111(m) of the Customs Act, 1962. Further, black coloured Adhesive tapes used to wrap the said Gold bar is also liable for confiscation under Section 118(a) and 119 of the Customs Act, 1962. From the circumstantial evidences, it appears that the unknown person/ passenger actively involved in the smuggling of the said gold. Hence, the acts of omission and commission on the part of the unknown person/ passenger appears to have rendered himself/ herself liable for penal action under the provisions of Section 112(a) and 112(b) of the Customs Act, 1962.

15. It thus appears that the following provisions of the Customs Act have been contravened in the instant case of smuggling:

Section 77 of the Act as the unknown person/passenger failed to make a declaration of the imported 748.780 Grams gold having purity 999.0 extracted from the semi-solid substance

contained in the underwear hidden behind a toilet seat recovered from the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff;

Section 79 of the Act as the unknown person/passenger had imported the said gold for commercial purpose which were not for his/her bonafide use;

Section 7 of the Foreign Trade (Development & Regulations) Act, 1992 as the unknown person/passenger imported 748.780 Grams gold having purity 999.0 extracted from the semi solid substance contained in the underwear hidden behind a toilet seat recovered from the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff for commercial purpose.

Rule 11 of the Foreign Trade (Regulation) Rules, 1993 as the unknown person/passenger failed to declare the value, quantity and description of the gold imported by him/her;

Para 2.26 of the Foreign Trade Policy 2015-2020 as the unknown person/passenger acted contrary to the restrictions imposed and imported non bonafide baggage.

16. The unknown person/ passenger had not filed the baggage declaration form and had not declared that gold, as envisaged under Section 77 of the Act read with the Baggage Rules and Baggage Regulations. It thus appears that the import was for non bonafide purpose. Moreover, gold or silver, in any form, other than ornaments is not allowed free of duty. Further, one kg of gold can also be imported by an eligible passenger as envisaged under Notification No. 50/2017-Cus dated 30/06/2017 (Sr. No 356 read with condition No. 41) wherein an 'eligible passenger' means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967, who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits. In the instant case, the unknown person/ passenger had carried the Gold and not declared before the Customs Authority at Ahmedabad Airport and in contrary hide the said Gold under toilet seat with an intent to evade payment of applicable Customs duty. It, therefore, appears that all the above acts of contravention on the part of the unknown person/ passenger have rendered the gold, liable to

confiscation, under the provisions of Sections 111(d), 111(1), 111(1) and 111(m) of the Act. It further appears that the 748.780 Grams gold having purity 999.0, extracted from the semi-solid substance, recovered from the underwear hidden behind a toilet seat recovered from the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff imported by the unknown person/ passenger is to be construed as 'smuggling' within the meaning of Section 2 (39) of the Act and the said gold also appears to be 'prohibited' within the meaning of Section 2(33) of the Act. By hiding the said Gold behind a toilet seat in a toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff, it appears that the unknown person/ passenger was fully aware that the goods would be of offending nature on its import. It appears that the unknown person/ passenger has involved himself/ herself in carrying, keeping, concealing and dealt with the offending goods in a manner which he/ she knew or had reasons to believe were liable to confiscation under the Act. The underwear and tapes used as packing material of semi-solid substance from which 748.780 Grams of gold having purity 999.0 extracted are also liable for confiscation under Section 118(a) and 119 of the Customs Act, 1962. It, therefore, appears that the unknown person/ passenger has rendered himself/ herself liable for penal action under the provisions of Section 112(a) and 112(b) of the Act.

17. Further, the unknown person/ passenger did not produce any valid declaration for possession of Gold and had brought the 748.780 Grams gold having purity 999.0 having market value Rs.46,57,412/- and Tariff Value Rs.40,35,026/-, as required in terms of Regulation No. 3 of the Customs Baggage Declaration Regulations, 2013, framed under Section 81 of the Customs Act, 1962, with an intention to evade payment of Customs duty. The unknown person/ passenger therefore appears to have rendered himself/ herself liable for penalty under the Customs Act, 1962.

18. Whereas, the ownership of the 748.780 Grams gold having purity 999.0 has not been claimed by anybody so far. In view of the aforesaid provisions of the Customs Act, 1962, whosoever claims the ownership of the 748.780 Grams gold having purity 999.0 is also liable

for penal action under Section 112 of the Customs Act, 1962, for the acts of omission and commission in importing the 748.780 grams gold into the country.

19. Now, therefore, **the unknown passenger/ original importer** of the aforesaid 748.780 grams of the gold and whoever claiming the ownership of the said gold, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 2nd Floor, Custom House, Near All India Radio, Opp. Old Gujarat High Court, Navrangpura, Ahmedabad 380009, as to why:

- (I) The **748.780** Grams gold having purity 999.0 having market value **Rs.46,57,412/-** (Forty-six Lakhs Fifty-Seven Thousand Four Hundred and Twelve Only) and Tariff Value **Rs.40,35,026/-** (Rupees Forty Lakhs Thirty-Five Thousand and Twenty-Six Only) recovered from the toilet, near Baggage Belt No. 5, which was being used by the passengers and airport staff, placed under seizure vide panchnama dated 24.10.2023 and Seizure Memo/ order dated 24.10.2023, should not be confiscated under the provisions of Sections 111(d), 111(1), 111(1) and 111(m) of the Customs Act, 1962;
- (II) The packing material i.e. underwear and tapes, which contained the semi-solid substance, from which 748.780 Grams gold was extracted and placed under seizure vide panchnama dated 24.10.2023 and Seizure Memo/ order dated 24.10.2023, should not be confiscated under Section 118(a) & 119 of the Customs Act, 1962;
- (III) Penalty should not be imposed upon unknown passenger/ original importer and whoever claims the ownership of the said gold under Sections 112(a) and 112(b) of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

20. The unknown passenger/ original importer and whoever claiming the ownership of the said Gold is further required to state specifically in his/ her written reply as to whether he/ she wishes to be heard in

person before the case is adjudicated. If no specific mention is made about this in his/ her written submissions, it shall be presumed that he/ she does not wish to be heard in person. The unknown passenger/ original importer and whoever claims ownership of the said Gold should produce at the time of showing cause, all the evidences upon which he/ she intends to rely in support of his/ her defense.

21. The noticee(s) is/are further required to note that his/her reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this SCN or if he/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 evidences available on record.

22. The relied upon documents to this notice are listed in the Annexure-R and copies thereof are enclosed with this notice.

23. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee(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.

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


(Vishal Malani)
 Additional Commissioner
 Customs, Ahmedabad

DIN : 20240471MN000000BE0F

F. No. VIII/10-03/SVPIA-D/O&A/HQ/2024-25

Date: 03/04/2024

To,

"Whom so ever it may concern"

1. To be pasted on the Notice Board of Customs, Custom House, Navrangpura, Ahmedabad;
2. To be pasted on the Notice Board of Customs, SVPI, Airport, Ahmedabad;

Copy to:

- (a) The Deputy Commissioner of Customs, AIU, SVPIA, Ahmedabad.
- (b) The Superintendent (Systems), Customs, HQ, Ahmedabad for uploading on the website.
- (c) Guard File.

ANNEXURE – 'R'

LIST OF DOCUMENTS/ RECORDS RELIED UPON FOR THE PURPOSE OF
SHOW CAUSE NOTICE ISSUED FOR UNCLAIMED GOLD WEIGHING
748.780 GRAMS

S. No.	Nature of document	Remarks
1	Panchnama drawn on 24.10.2023 at SVP International Airport, Ahmedabad for recovery of 748.780 grams of Gold having purity 999.0.	Copy enclosed
2	The Valuation Reports (Annexure-'A') dated 24.10.2023 submitted by the Government Approved Valuer in respect of recovered Gold Bars.	Copy enclosed
3	Seizure memo Order dated 24.10.2023 issued under Section 110(1) of the Customs Act, 1962 in respect of Gold recovered.	Copy enclosed

**Panchnama dated 24.10.2023 drawn at the Arrival Hall of Terminals 2 of
SVPI Air Port, Ahmedabad**

Sr. No.	Name & Address of the panchas	Age	Occupation
1	Shakshi D Maliwal, Block no. 224G, Chavla clinic line near by Sai Baba Temple, Sardar Nagar, Airport Road, Ahmedabad AEP NO. AMD2301070454	23	service
2	Shalu Singh, 40, Camp Sadar Bazar, Shahi Bagh, Ahmedabad AEP NO. AMD2301106756	22	service

On being called by a person who introduces himself as Shri Rakesh Kumar, Superintendent of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad by showing his identity card, we the above named Panchas presented ourselves at the Arrival Hall of Terminal 2 of SVPI Airport, Ahmedabad on 24.10.2023 at 07:45 hours.

He introduces other accompanying officers as Shri Himanshu Garg, Deputy Commissioner of Customs, AIU, SVPI Airport, Ahmedabad. Shri Rakesh Kumar informs we, the panchas, that as part of vigilant measures undertaken by the Customs officials the AIU has planned to conduct a surprise search of the toilets near the Baggage Belt No. 5 of the Arrival Hall of Terminal 2. Therefore, in presence of we the panchas, the said officers of AIU and we, the panchas, enter the men's toilet and find it completely vacant. We take the assistance of the BVG cleaning staff present at the spot on duty viz. Smt. Gauri Bahan, Smt. Joshna Bahan and Shri Ajay. In presence of we, the

Before me

Panch No.1: *See*
24/10/23

Kalyan Prasad
(Kalyan Prasad)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No.2: *Shalu*
24/10/23

panchas, and the officers of AIU, the BVG staff empty the garbage bins kept inside the toilet cabins and also look for any suspicious items inside the toilet at various spots. During the said search a pair of underpants is found lying behind the toilet seat cover of one of the toilet cabins.

The BVG cleaning staff hands over the underpants to the AIU officers. We observe that the waistline of the underpants is unusually thick and the garment is inexplicably heavy. The AIU officers, inform us that it appears that the waistline contains some semi-solid material which appears to be suspicious. The underpants is then taken to the AIU office near Baggage Belt No. 1 where we are introduced to Shri Kalyan Prasad and Shri B.N. Doria both Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad. Then, in presence of us, the panchas, the waistline is cut open by the officer and one long strip is recovered which appears to be containing some semi-solid material. The AIU officers inform that this appears to be gold and chemical mix and for the exact determination of its contents they need to call the Government approved valuer. Then the AIU officer called the valuer and he was informed that an unclaimed strip containing semi-solid substance covered with underwear has been found and he needs to come to the Airport for examination and valuation of the said semi-solid substance. In reply, the Government approved valuer informs the AIU officer that the testing of the said material is possible at his workshop only as metal has to be extracted from such semi-solid substance by melting it and also informs the address of his workshop.

Before me

Panch No. 1. Sel
24/10/23

Kalyan Prasad
(Kalyan Prasad)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No. 2:

Selam
24/10/23

Thereafter, at around 11:30am on 24/10/2023, we the panchas and the AIU officer leave the Airport premises in a Government vehicle and reach at the premises of the Government approved valuer located at 301, Golden Signature, Behind Ratnam Complex, Nr. National Handloom, C.G. Road, Ahmedabad-380006.

On reaching the above referred premises, the AIU officer introduces we the panchas to one person namely Shri KartikeyVasantraisoni, Government approved valuer. Here, after weighing the strip covered with underpants containing semi-solid substance on his weighing scale, Shri Kartikey Vasantraisoni informs that the semi-solid substance is weighing 972.32

Before me

Panch No. 1:

Sw
24/10/23

Kalyan Prasad
24/10/23
(Kalyan Prasad)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No. 2:

Chah
24/10/23

grams. AIU Officer takes the photograph of the same which is as under



Thereafter, the Government approved valuer removes the covering from the said strip containing semi-solid substance and on weighing the same on his scale without its covering. Shri Kartikey Vasantrai Soni informs that the semi-solid substance appears to be a mixture of gold and chemical and it is

Before me

Panch No. 1: *Soni*
24/10/23

Kalyan Prasad
(Kalyan Prasad)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No. 2: *Shah*
24/10/23

weighing 883.46 grams. AIU Officer takes the photograph of the same which is as under:



Now, Shri Kartikey Vasantrai Soni leads us to the furnace, which is nearby. Here, Shri Kartikey Vasantrai Soni starts the process of converting the said semi-solid substance into solid form. The semi-solid substance alongwith its cover is kept in the furnace and upon heating the same, it turns into liquid material. Here, Shri Kartikey Vasantrai Soni informs us that during this process of heating, the chemical substance evaporates and the metal portion is only left in the furnace. The said substance in liquid state is now taken out of furnace and poured in a bar shaped plate and after cooling for some time, it becomes solid metal in form of bar. After completion of the procedure, Government approved valuer takes the weight of the said bar in presence of we

Before me

Panch No.1:

Soni
24/10/23

Kalyan Prasad
(Kalyan Prasad) 10/23
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No.2:

Shah
24/10/23

the panchas and the AIU Officer, which come to 748.78 grams. AIU Officer takes the photograph of the same which is as under:



Now, the Government approved valuer, in presence of we panchas and the AIU Officer starts testing and valuation of the said bar. After testing and valuation, the Govt. approved valuer confirms that 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 748.78 Grams. Further, the Govt. approved valuer informs that the total Market Value of the said recovered 999.0/24Kt pure gold bar is Rs. 46,57,412/- (Forty six Lakhs Fifty Seven Thousand Four Hundred Twelve only) and Tariff Value is Rs. 40,35,026/- (Rupees Forty lakhs Thirty five Thousand twenty six only), which has been calculated as per the Notification No78/2023 Customs (N.T.) dated Before me

Panch No. 1: *SV* 24/10/23

Kalyan Prasad
(Kalyan Prasad)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No. 2: *SV* 24/10/23

23.10.23 (gold) and Notification No. 76/2023-Customs (N.T.) dated 15.10.2023 (exchange rate). He submits his valuation report to the AIU Officers in Annexure-A and Annexure-B detailed as under:


SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs.)	Tariff Value (Rs.)
1	Gold Bar	1	748.78	999.0 24Kt	46,57,412	40,35,026/-
	Total	1	748.78	999.0 24Kt	46,57,412	40,35,026/-

The method of testing and valuation used by Shri Kartikey Soni is done in a perfect manner in presence of we the independent panchas and we are satisfied and agreed with the testing and Valuation Report given by Shri Kartikey Soni, and in token of the same, we put our dated signature on the said valuation report of having seen, read and agreed to the same.

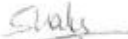
The AIU Officers, along with, we the panchas, arrive back at the AIU office at 15:00 hours. The AIU Officers explained that as the said gold Bar derived from the strip of semi-solid substance consisting of gold and chemical mix found unclaimed in the toilet near Baggage Belt No. 5, which was being used by the passengers and airport staff, it is not possible to identify as to who is the owner of the said gold. In addition, there was no claimant for the said Gold and they are unable to identify any proper and legitimate claimant of the same. Therefore, the recovered **Gold bar derived from semi-solid substance will have to be termed as 'Unclaimed'**. The Officers also explained that, since the recovered gold Bar totally weighing 748.78 grams is found to be Unclaimed but was recovered without any legitimate import documents inside

Before me

Panch No. 1:


(Kalyan Prasad)
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No. 2:


24/10/23

the toilet, the same falls under the category of smuggled goods and stands liable for confiscation under the Customs Act, 1962. Therefore, Market value of the said gold bar totally weighing 748.78Grams having purity 999.0 is Rs. 46,57,412/- (Forty six Lakhs Fifty Seven Thousand Four Hundred Twelve only) and Tariff Value is Rs. 40,35,026/- (Rupees Forty lakhs Thirty five Thousand twenty six only), under the reasonable belief that the subject Unclaimed Gold is liable for confiscation.

The said unclaimed gold bar derived from semi-solid substance alongwith the underpants tapes are then packed in a transparent plastic box. Then the said plastic transparent box is sealed with the Customs lac Seal in presence of we the independent panchas. A Packing list is duly pasted on the above said plastic transparent box in such a way that the same cannot be removed without tampering the seal and signature of we the panchas. We the panchas are satisfied with the sealing of the said Plastic Box containing the said gold bar.

The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find that the Panchnama is 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. This panchnama started at 07:45 Hrs of 24.10.2023 and concluded at 21:00hrs. of 24.10.2023.

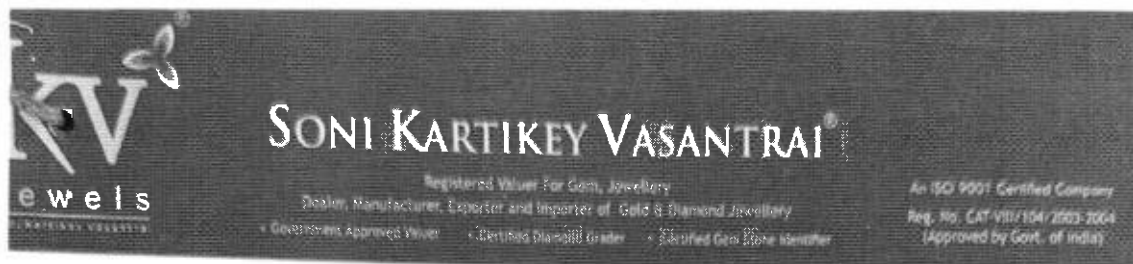
Before me

Panch No. 1: SD
24/10/23

Kalyan Prasad
(Kalyan Prasad) 24.10.23
Superintendent (AIU)
SVPI Airport, Ahmedabad

Panch No. 2:

Shah
24/10/23



ANNEXURE 'B'

VALUATION CERTIFICATE OF ONE GOLD BAR EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCERE RECOVERED UNCLAIMED FROM TOILET OF ARRIVAL AREA, AT SVPI AIRPORT, AHMEDABAD ON 24/10/2023.

Certificate No: 784/2023-24

Dated: 24/10/2023.

This is to certify that I have checked and examined the 1 Piece of Gold Bar weighing **748.780** Grams derived from semi solid substance consisting of Gold & Chemical mix having Gross weight is **883.460** (with 2 Pouches wrapped in White tape) I confirm and authenticate that the said yellow metal as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 78/2023- Customs (N.T.) dated 23.10.2023 (gold) and Notification No. 76/2023- Customs (N.T.) dated 15.10.2023 (exchange rate), the calculation of total market value based on the unit market value of gold @ **62200** 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 @ **53888** 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	748.780	999.0 24Kt	4657412	4035026
	Total	1	748.780		4657412	4035026

Place: Ahmedabad

Date: 24/10/2023



Mr. Kartikey Vasantrai
24/10/23
(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:784-2023-24 Dated:24.10.2023 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Unclaimed

P1 (Sec)
24/10/23

P2 Shah
24/10/23



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+91-98795-88523



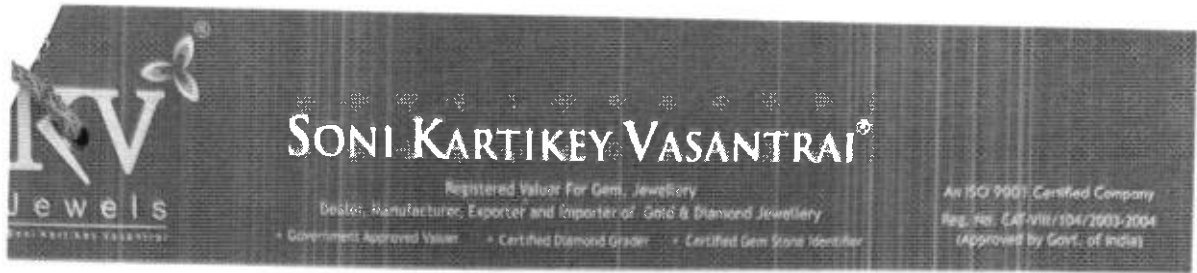
www.kvjewels.in



info@kvjewels.in



301, Golden Signature, Bh.Ratnam Complex,
C.G.Road Ahmedabad-380006



ANNEXURE 'A'

Dated: 24/10/2023

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the **Unclaimed** Substance Received from Toilet of Arrival Area, SVPI Airport, Ahmedabad, AIU Officials found 2 Pouches wrapped in White tape, and brought the suspicious Semi Solid paste concealed in White Tape having Gross Weight 883.460 Grams for verification.

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

As per my judgement, this 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 Dated: 24/10/2023. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 24/10/2023.



K. Soni
(SONI KARTIKEY VASANTRAI)

P1 *Sw*
24/10/23

P2 *Sw*
24/10/23



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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/10-157/AIU/D/2023-24

Date: 24.10.2023

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 01 Gold Bar and net Weighing 748.780 Grams having purity 999.0/24Krt, totally valued at market value of Rs. 46,57,412/- (Rupees Forty six Lakhs Fifty Seven Thousands Four Hundred and twelve only) and Tariff Value of Rs. 40,35,026/- (Rupees Forty Lakh Thirty Five Thousands and Twenty Six only) as on 24.10.2023 appears to be smuggled but found in one of the toilets hence, termed as Unclaimed Gold 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 in form of gold BAR weighing 748.780 grams derived/recovered from Gold Paste concealed which were recovered during the course of Panchnama dated 24.10.2023 drawn at SVPI Airport, Ahmedabad.

2 The gold which was found unclaimed is being seized as under:

Sr. No.	Item particulars	Net Weight (in Grams)	Market Value (In Rs.)	Tariff Value (In Rs.)
1	One Gold Bar 999.0 purity	748.780	46,57,412/-	40,35,026/-

Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the one gold bar recovered from toilet at SVPI airport, Ahmedabad under seizure on reasonable belief that the same were unclaimed and appears an attempt to be smuggled into India in violation of Section 77, Section 132 and Section 135, of the Customs Act, 1962.

Date : 24.10.2023
Place: SVPI Airport, Ahmedabad

Rakesh Kumar
(Rakesh Kumar)
Superintendent, Customs(AIU)
SVPI Air Port Ahmedabad.