



**प्रधान आयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद**

“ सीमाशुल्कभवन , पहलीमंजिल , पुराने हाईकोर्ट के सामने , नवरंगपुरा , अहमदाबाद – 380 009.  
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**SHOW CAUSE NOTICE**

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

**Smt. Karishmabahen Ayubhai Sheikh**, (D.O.B: 01.06.1992) (hereinafter referred to as the said “passenger/ Noticee”), residential address as per passport is 160, Madni Society, Near Water Tank, Meghraj, Aravalli, Gujarat-383350, holding Indian Passport No. B 7316663, arrived by Air Arabia Flight No. 3L 111 from Abu Dhabi to Ahmedabad on 05.01.2024 (Seat No.14 C) at Sardar Vallabhbhai Patel International Airport (SVPIA), Terminal-2, Ahmedabad. On the basis of suspicious movement, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPIA, Customs, Ahmedabad while the passenger was attempting to exit through green channel without making any declaration to the Customs, under Panchnama proceedings dated 05.01.2024 **(RUD - 01)** in presence of two independent witnesses for passenger’s personal search and examination of his baggage. The passenger was carrying pink coloured trolley bag and one hand bag.

2. Thereafter, The AIU officer asked the passengers if she had anything to declare to the Customs, in reply to which she denied. The Lady AIU officer informed the passenger that she would be conducting her personal search and detailed examination of her baggage. The AIU officer scanned the checked in baggage of the passenger in the X-Ray baggage scanning machine, which is installed near Green Channel at Arrival Hall, Terminal II, SVPI Airport, Ahmedabad but nothing objectionable is found. The AIU officers offered their personal search to the passengers, but the passenger denied saying that she is having full trust on the AIU officers. Now, the Lady AIU officer asked the passenger whether she wants to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passenger gives her consent to be searched in front of the

Superintendent of Customs. Now, the AIU officers asked the said 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. Further, the passenger readily removed all the metallic objects such as mobile, wallet, belt etc. and kept in a plastic tray and passed through the DFMD machine. On passing through DFMD, a beep sound was heard indicating there is something objectionable/ dutiable on her body/ clothes. The AIU officers interrogated repeatedly to the passenger, that something objectionable/ dutiable on her body/ clothes, but she replied in negative.

2.1 Thereafter, the officers of AIU, the passenger and the Panchas moved to the AIU office located opposite Belt No. 2 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad along with the baggage of the passenger. During frisking of the passenger Smt. Karishmabahen Ayubhai Sheikh examined thoroughly by the Lady AIU officer. During examination of her hand, which was hide by burkha, the lady officer found that seven yellow colour bangles was worn by the passenger, three in left hand and four in right hand. On being asked, the passenger Smt. Karishmabahen Ayubhai Sheikh told the officer that the said bangles are made of gold. Thereafter, the Customs officer called the Government Approved Valuer at around 6.00 AM on 05.01.2024 and informed him that seven (07) gold bangles had been detected from the passenger and hence, he needs to come to the Airport for testing and valuation of the said material. Thereafter, at around 11:00 AM on 05.01.2024, Government Approved Valuer reached at the Airport. On reaching the Airport, the AIU officer introduced the Panchas as well as the passengers to one person namely Shri Kartikey Soni Vasantrai, Government Approved Valuer. The Government approved Valuer weighs the said seven bangles and informed that the net weight of the said seven bangles is 700 grams. After testing the said yellow-coloured bangles, the Government Approved Valuer vide his report No. 1087/2023-24 dated 05.01.2024 confirmed that it is pure gold. After completion of the procedure, the Government Approved Valuer informed that 07 Gold bangles are totally weighing 700 Grams having purity 999.0/24kt.



- (i) Copy of Passport No. B 7316663 issued at Ahmedabad on 15.11.2023 and valid up to 14.11.2033.
- (ii) Boarding pass of Air Arabia Flight No. 3L 111 from Abu Dhabi to Ahmedabad dated 05.01.2024 having seat No. 14-C.

4. Accordingly, 07 Gold bangles weighing 700.00 Grams having purity 999.0/24 Kt. recovered from Smt. Karishmabahen Ayubhai Sheikh was seized vide Panchnama dated 05.01.2024, under the provisions of the Customs Act, 1962, on the reasonable belief that the said gold bangles were smuggled into India by the said passenger with an intention to evade payment of Customs duty and accordingly the same was liable for confiscation under the Customs Act, 1962 read with Rules and Regulation made thereunder.

5. A statement of Smt. Karishmabahen Ayubhai Sheikh was recorded on 05.01.2024, under Section 108 of the Customs Act, 1962 (**RUD-03**), wherein she inter alia stated that -

(i) she is working as a Nursing staff in Krishna Hospital, Modasa lives with his old aged mother, father & brother at 162, Madni Society N/R Water Tank, Meghraj, Arvalli, Gujarat-383350, Gujarat;

(ii) she went to Abu Dhabi on 01.01.2024 and returned on 05.01.2024 by Air Arabia Flight No. 3L 111. She booked air ticket by travel agent.

(iii) that she had never indulged in any illegal/smuggling activities, but this is my first time when she carried gold in the form of bangles;

(iv) she had been present during the entire course of the Panchnama dated 05.01.2024 and she confirmed the events narrated in the said Panchnama drawn on 05.01.2024 at Terminal-2, SVPI Airport, Ahmedabad;

(v) she was aware that smuggling of gold without payment of Customs duty is an offence. She was aware of the 07 gold bangles worn by her, but she did not make any declarations in this regard to evade the Customs duty. she confirmed the recovery of 700.00 Grams gold, having Tariff value of Rs.39,45,428/- and market value of Rs.45,25,500/- having purity 999.0/24 KT derived as narrated under the Panchnama dated 05.01.2024. She had opted for green channel so that she can attempt to smuggle the gold without paying customs duty.

6. The above said seven gold bangles weighing 700.00 grams, valued at Rs.39,45,428/- (Tariff value) and Market value of Rs.45,25,500/- recovered from Smt. Karishmabahen Ayubhai Sheikh, 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 bangles worn by her which was hidden by burkha, which is clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the gold bangles weighing 700.00 grams which was attempted to be smuggled by Smt. Karishmabahen Ayubhai Sheikh, liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. Hence, the above said gold bangles weighing 700.00 grams was placed under seizure under the provision of Section 110 and Section 119 of the Customs Act, 1962 vide Seizure memo Order dated 05.01.2024 (**RUD - 04**).

**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 know or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty.*

**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 Smt. Karishmabahen Ayubhai Sheikh had dealt with and knowingly indulged herself in the instant case of smuggling of gold into India. The passenger had improperly imported gold weighing 700.00 grams having purity 999.0/24 Kt. and having Tariff value of Rs.39,45,428/- (Rupees Thirty Nine Lakh Forty Five Thousand Four Hundred Twenty Eight Only) and market Value of Rs.45,25,500/- (Rupees Forty Five Lakh Twenty Five Thousand Five Hundred Only). The said gold was concealed in the form of bangles worn by her which was covered by burkha 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 Seven gold bangles weighing 700.00 grams of purity 999.0/24 Kt. by Smt. Karishmabahen Ayubhai Sheikh 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 her, 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 Customs Baggage Declaration Regulations, 2013.
- (c) The improperly imported gold by the passenger Smt. Karishmabahen Ayubhai Sheikh found concealed in the form of bangles worn by her which was covered by burkha, 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 Customs Act, 1962.
- (d) Smt. Karishmabahen Ayubhai Sheikh by her 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 119 of the Customs Act, 1962 any goods used for concealing smuggled goods shall also be liable for confiscation.
- (f) As per Section 123 of the Customs Act 1962, the burden of proving that the seven gold bangles weighing 700.00 grams of purity 999.0/24 Kt. and having Tariff value of Rs.39,45,428/- and Market value of Rs.45,25,500/- concealed in the form of bangles worn by her which was covered by burkha without declaring it to the Customs, is not smuggled goods, is upon the passenger Smt. Karishmabahen Ayubhai Sheikh.

9. Now, therefore, **Smt. Karishmabahen Ayubhai Sheikh**, residing at 160, Madni Society Near Water Tank, Meghraj, Aravalli, Gujarat-383350, India, holding Indian Passport No. B 7316663, is hereby called upon to show cause in writing to the Additional

Commissioner of Customs, Ahmedabad having his office at 2<sup>nd</sup> Floor, Customs House, Opp. Old High Court, Navrangpura, Ahmedabad-380009, as to why:

- (i) Seven Gold Bangles weighing **700.00** grams having purity 999.0/24 Kt. and having Tariff value of **Rs.39,45,428/-** (Rupees Thirty-Nine Lakh Forty-Five Thousand Four Hundred Twenty-Eight Only) and market Value of **Rs.45,25,500/-** (Rupees Forty Five Lakh Twenty Five Thousand Five Hundred Only) worn by the passenger which was covered by burkha and placed under seizure under Panchnama proceedings dated 05.01.2024 and Seizure Memo Order dated 05.01.2024, 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;
- (j) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

10. Smt. Karishmabahen Ayubbbhai Sheikh is further required to state specifically in the 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 the written reply, 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 evidences which she intends to rely upon in defense.

11. Smt. Karishmabahen Ayubbbhai Sheikh 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 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. 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.

*Vishal Malani*  
29/5/24

**(Vishal Malani)**

Additional Commissioner  
Customs, Ahmedabad

DIN : 20240571MN000000D1C5

F. No.: VIII/10-38/SVPIA-C/O&A/HQ/2024-25 Date : 29.05.2024

BY SPEED POST:

To,

**Smt. Karishmabahen Ayubhai Sheikh,**  
160, Madni Society Near Water Tank,  
Meghraj, Aravalli, Gujarat-383350.

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs, SVPI Airport, Ahmedabad along with the relied upon documents for adjudication.
- (ii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
- (iii) Guard File.

**Annexure 'A'**

List of documents relied upon in the show cause notice issued to Smt. Karishmabahen Ayubhai Sheikh.

| Sr. No | Document   | Remarks       |
|--------|--|---------------|
| 1      | Panchnama drawn on 05.01.2024 at SVP International Airport, Ahmedabad.   | Copy enclosed |
| 2.     | Valuation certificate No. 1087/2023-24 dated 05.01.2024 issued by Shri Karitkey Soni, Government Approved Valuer.  | Copy enclosed |
| 3.     | Statement dated 05.01.2024 of Smt. Karishmabahen Ayubhai Sheikh.   | Copy enclosed |
| 4.     | Seizure memo Order dated 05.01.2024 issued under Section 110(1) & (3) of the Customs Act, 1962 in respect of seven gold bangles weighing 700.00 grams along with its packing material. | Copy enclosed |