



प्रधान आयुक्तकार्यालय, सीमाशुल्क, अहमदाबाद

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

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

Shri Manohar Kishanchand Mirwani (hereinafter referred to as the said “person/ Noticee”) residing at B-131, NU, 10-B, Bhai Pratap Nagar, Gandhidham, Gujarat, India-370201, aged 57 years (DOB: 11.06.1966), holding passport number No. T9790852, travelled from Bangkok to Ahmedabad on 09.01.2024 by Air Asia Flight No. FD 144 (Seat No. 17 B) at SVPI Airport, Ahmedabad. On the basis of passenger profiling one passenger who arrived by Air Asia Flight No. FD 144 and on suspicious movement of passenger, the passenger was intercepted by the Air Intelligence Unit (AIU) officers, SVPI Airport, Customs, Ahmedabad under Panchnama proceedings dated 09/10.01.2024 (**RUD-01**) in presence of two independent witnesses for passenger’s personal search and examination of his baggage.

2. Accordingly, on being asked about his identity by the AIU officers, the passenger identified himself as Shri Manohar Kishanchand Mirwani aged 57 years and shown his Passport, which is an Indian Passport bearing No. T9790852. The said passenger informed the officers that he has travelled by Air Asia Flight No. FD 144 from Bangkok to Ahmedabad on 09.01.2024 and shown his Boarding Pass Bearing Seat No.17 B.

2.1 The AIU Officers asked the said Passenger in presence of the panchas, if he has anything dutiable or restricted/ prohibited items to declare before the Customs, in reply to which he denied. The AIU Officers informed the passenger that he along with his accompanied officers will be conducting his personal search and detailed examination of his baggage. Then, the AIU Officers offered their personal search to which the passenger politely declined. Further, the AIU Officers asked the passenger whether he want to be checked in front of an Executive

Magistrate or Superintendent of Customs, in reply to which the passenger gave his consent to be searched in front of the Superintendent of Customs. The AIU Officers asked Shri Manohar Kishanchand Mirwani 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 removed all the metallic objects such as mobile, belt, jewelry etc. and kept in a plastic tray and passed through the DFMD. However, no beep sound heard indicating there is nothing objectionable/ metallic substance on his body/ clothes. Thereafter, the Officers, panchas and the said passenger, moved to the AIU Office located at the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

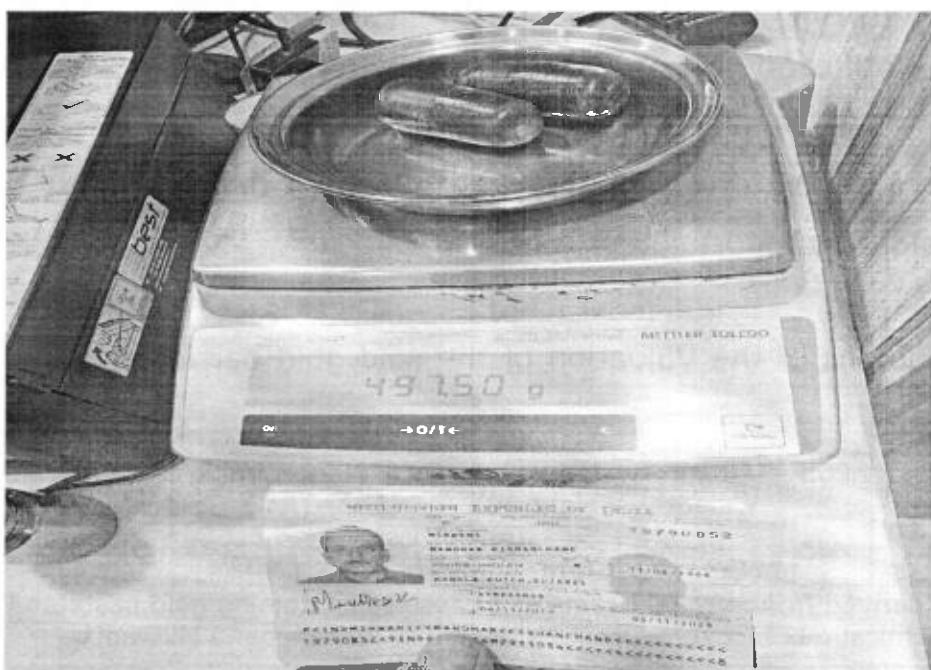
2.2 The AIU Officers again asked the said passenger if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denied. Thus, the AIU Officers, in presence of the Panchas, interrogated the said passenger and on sustained interrogation and repeated questioning, the passenger Shri Manohar Kishanchand Mirwani confessed that he carried two capsule containing semi solid substance consisting of Gold and Chemical mix concealed inside his rectum, accordingly, the passenger was been taken to the washroom of arrival hall, Terminal 2, where he removes the two capsules containing semi solid substance consisting of Gold and Chemical mix from his rectum. The said capsule was covered with black coloured adhesive tape, which were handed over to the Officers of AIU, by the passenger.

2.3 Thereafter, the Officers called the Government Approved Valuer and informed him that two black coloured capsules had been recovered from a passenger and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informed the Customs (AIU) Officers that the testing of the said material is only possible at his workshop as the gold has to be extracted from such semi solid paste by melting or burning it and also informed the address of his workshop.

2.4 Thereafter, the AIU Officers, the panchas along with the passenger left the Airport premises in a Government Vehicle and reached at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. Ratnam Complex, C.G. Road, Ahmedabad-380006.

2.5 On reaching the above referred premises, the AIU Officers introduced the Panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, the Government Approved Valuer. Then, after weighment of the said semisolid substance covered with adhesive tape on his weighing scale, Shri Kartikey Vasantrai Soni informed that the weight of two capsules (covered in black coloured adhesive tape) recovered from Shri Manohar Kishanchand Mirwani, contained gold paste is 497.50 Grams. Thereafter, the weight of the said capsules is measured which comes to approximately 497.50 Grams.

2.6 The AIU officers took the photographs of the said capsules which are as under:



2.7 Thereafter, Shri Kartikey Vasantrai Soni, the Government Approved Valuer, led the Officers, Panchas and the passenger to the furnace, which is nearby his premises. Here, Shri Kartikey Vasantrai Soni started the process of converting the two capsules containing semisolid substance consisting of gold and chemical mix recovered from the passenger, into solid gold. He removed the black coloured

adhesive tape material covering of two capsules, and put into the furnace and upon heating the said substance, it turned into liquid material. The said substance in liquid state has been taken out of furnace, and poured into a mould and after got cooled for some time, it became golden coloured solid metal in form of a bar. After completion of the procedure, Government Approved Valuer, in presence of the Officers, panchas and the passenger took the net weight which comes to 445.25 grams, which is derived from 497.50 Grams of two capsules containing semisolid substance consisting of gold and chemical mix.

2.8 The Government Approved Valuer, in presence of the Officers, panchas, and the passenger tested and evaluated the said golden coloured bar and he confirmed that it is 24 Kt. gold having purity 999.0. The Govt. Approved Valuer summarized that this gold bar is made up of 24 Kt. gold having purity 999.0 weighing **445.250** grams having market value of **Rs.28,61,622/-** (Rupees Twenty-Eight Lakhs Sixty-One thousand Six hundred Twenty Two only) and having tariff value of **Rs.25,09,574/-** (Twenty-Five Lakhs Nine thousand Five hundred Seventy Four only). The value of the gold bar has been calculated as per the Notification No. 95/2023-Customs (N.T.) dated 29.12.2023 (gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate). He submitted his valuation report to the AIU Officers and the panchas and the said passenger put their dated signature on the said valuation report.

2.9 The details of the Valuation of the said gold bar 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.)
Gold bar derived from 497.50 Grams of 2 capsules containing gold paste and chemical mix recovered from Mr. Manohar Kishanchand Mirwani							
1.	Gold Bar	1	497.50	445.25	999.0 24Kt.	28,61,622/-	25,09,574/-

2.10 The AIU Officer took the photograph of the said gold bar which is as under:



2.11 The proceedings of the conversion of gold paste into gold bar at the workshop completed, the Officers, Panchas and the passenger came back to the Airport along with the extracted gold bar at 2.30 hours on 10.01.2024. Thereafter, on being asked by the AIU officers, in the presence of the panchas, the passenger produced the identity proof documents which have verified and confirmed by the AIU Officers. The panchas and the passenger put their dated signatures on the copies of the documents as token of having seen and agreed to the same.

2.12 Thereafter the Officers in the presence of the Panchas, and the passenger, scrutinized the following identify proof documents produced by the passenger, and found that Shri Manohar Kishanchand Mirwani, residing at B-131, NU, 10-B, Bhai Pratap Nagar, Gandhidham, Gujarat, India-370201, aged 57 years (DOB: 11.06.1966), holding passport number No. T9790852 produced the identity proof documents which are as under:-

- (i) Copy of Passport No. T9790852 issued at Ahmedabad on 06.11.2019 and valid up to 05.11.2029.
- (ii) Boarding pass of Air Asia Flight No. FD-144 from Bangkok to Ahmedabad dated 09.01.2024 having seat No.17B.

2.13 The AIU Officers showed the passenger, in presence of the Panchas, the passenger's manifest of Air Asia Flight No. FD-144, in which name of Shri Manohar Kishanchand Mirwani is mentioned at Sr. No. 68. The Officers, the Panchas as well as the passenger put their dated signatures on the copies of all the above mentioned documents

and the passenger's manifest, as a token of having seen and agreed to the same.

2.14 The AIU Officers informed the panchas as well as the passenger Shri Manohar Kishanchand Mirwani that the recovered Gold bar of 24Kt. having purity 999.0/24 Kt. by net weight of 445.25 Grams with the market value of Rs.28,61,622/- (Rupees Twenty Eight Lakhs Sixty One thousand six hundred Twenty Two only) and having tariff value of Rs.25,09,574/- (Twenty-Five lakhs Nine thousand Five hundred Seventy Four only) The value of the gold bar has been calculated as per the Notification No. 95/2023-Customs (N.T.) dated 29.12.2023 (gold) and Notification No. 01/2024-Customs (N.T.) dated 05.01.2024 (exchange rate) 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 the Customs Act, 1962. Thus, the AIU officers informed that they have a reasonable belief that the above said Gold had been attempted to be smuggled by Shri Manohar Kishanchand Mirwani is liable for confiscation as per the provisions of the Customs Act, 1962; hence, the said gold bar along with packing material has been placed under seizure, vide Seizure Memo dtd. 10.01.2024, issued from F. No. VIII/10-246/AIU/B/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 02**).

2.15 The AIU Officers, then, in presence of the Panchas and the said passenger Shri Manohar Kishanchand Mirwani, placed the 24 Kt. gold bar of 999.0 purity weighing 445.25 grams recovered from the passenger in one transparent plastic box along with the respective packing materials i.e. black coloured adhesive tape and after placing the packing list on the same, tied 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.

2.16 The Officers, the panchas, as well as the passengers put their dated signature on the packing lists placed over the boxes as a token of having packed and sealed in the presence of the Officers, Panchas and passenger, Shri Manohar Kishanchand Mirwani. The said sealed transparent plastic container containing gold bar along with the

packing materials are handed over to the Ware House In charge, SVPI Airport, Ahmedabad vide Ware House Entry No. 5569 dated 10.01.2024.

2.17 The AIU Officers thereafter informed the passenger in presence of panchas that the copies of travelling documents and identity proof documents mentioned above duly signed by the Officers, the panchas, and the passenger Shri Manohar Kishanchand Mirwani have been taken into possession for further investigation.

3. A statement of Shri Manohar Kishanchand Mirwani, was recorded under Section 108 of the Customs Act, 1962 before the Superintendent (AIU), Customs, SVPI Airport, Ahmedabad on 10.01.2024 (**RUD-03**), wherein he explained as under:-

- His name, and address stated above is true and correct. He is a real estate dealer in Gandhidham. He also owns a residence at Plot No. 56, Jalaram 1, Anjar Adipur, Kutch, 370205, Gujarat.
- He lives with his wife Smt. Shalini Manohar Mirwani at his native place and his monthly income is Rs.25,000/- per month. His wife is a house wife and they have no children.
- He has completed 10th standard and he can speak and understand Hindi and English language.
- He is a frequent traveler to Bangkok for the purpose of tour and travelling. He went to Bangkok on 07.01.2024 with his wife from CSMI Airport Mumbai and returned back on 09.01.2024 by Thai Air Asia Flight No. FD 144.
- He stated that on arrival at SVPI Airport at Ahmedabad at about 10:40 PM, he walked towards the exit gates through the Green Channel after crossing the Customs counter at the red Channel and confirmed the events narrated in the Panchnama drawn on 09-10.01.2024 at Terminal -2, SVPI Airport, Ahmedabad. During the course of said panchnama two capsules containing Semi Solid paste weighing 497.500 Grams which had been concealed in his rectum were recovered, from which Gold bar weighing 445.250 Grams having purity of 999.0/24KT, valued at Rs.28,61,622/- (Market Value) and Rs.25,09,574/- (Tariff Value) was derived/ recovered. Thereafter, the AIU Officer on the reasonable belief that the said recovered 445.250 Grams of Gold of purity 24 Karat was attempted to be smuggled by keeping it in a concealed manner in rectum under provisions of The Customs Act, 1962 and hence, the same was placed under seizure on 10.01.2024.
- He accepted that the gold in paste form was purchased by him from a Gold shop in Bangkok and it belong to him only. The money for purchase of Gold in paste form was paid by him through his friend who was settled in Bangkok.

- He also stated that he does not have any bill / invoice for the purchase of the gold and he had paid twenty lakhs through his friend and the remaining amount approximately four to five lakhs will be paid later.
- He admitted that he purchased the said Gold for selling it to somebody else for earning money. Also, he had not yet decided to whom the said Gold would be sold.
- He himself has booked his to and fro flight tickets
- Also admitted that the decision to smuggle gold was taken by him and he was well aware of the provisions of Customs Act and knew that the smuggling of Gold is punishable offence
- This is the first time he had engaged in the activities of smuggling of Gold.
- He had perused the said panchnama dated 09-10.01.2024 drawn at Terminal-2 of SVPI Airport, Ahmedabad and that he was present during the entire course of the said panchnama and he agreed with the contents of the said panchnama. Also stated that he had given his statement voluntarily and willingly without any threat, coercion or duress and no religious sentiments are hurt during the statement.

4. The above said gold bar of 445.25 grams having 999.0/24 Kt. purity and having market value of Rs.28,61,622/- (Rupees Twenty-Eight Lakhs Sixty-One thousand six hundred Twenty-Two only) and having tariff value of Rs.25,09,574/- (Twenty-Five lakhs Nine thousand Five hundred Seventy Four only), recovered from the passenger, which were attempted to be smuggled into India with an intent to evade payment of Customs duty, was a clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the said Gold bar net weighing 445.25 Grams attempted to be smuggled by Shri Manohar Kishanchand Mirwani, is liable for confiscation under the provisions of Section 111 of the Customs Act, 1962; and hence placed under seizure under the provision of Section 110 of the Customs Act, 1962, vide Seizure Memo Order dated 10.01.2024, issued from F. No. VIII/10-246/AIU/B/2023-24, under Section 110 (1) & (3) of the Customs Act, 1962 (**RUD - 04**).

5. 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 119 – Confiscation of goods used for concealing smuggled goods—Any goods used for concealing smuggled goods shall also be liable to confiscation."

VII) "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 laws:

6. It therefore appears that:

(a) The passenger had dealt with and actively indulged himself in the instant case of smuggling of gold into India. The passenger, Shri Manohar Kishanchand

Mirwani, had improperly imported gold bar weighing 445.25 Grams having purity 999.0/24 Kt., concealed in the form of two capsules covered with black coloured adhesive tape concealed inside rectum, having gross weight of Gold Bar of 497.50 Grams and net weight of 445.25 Grams, involving market value of Rs.28,61,622/- (Rupees Twenty Eight Lakhs Sixty One thousand six hundred Twenty Two only) and having tariff value of Rs.25,09,574/- (Twenty-Five lakhs Nine thousand Five hundred Seventy Four only), not declared to the Customs with a deliberate intention to evade the payment of Customs Duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act, 1962 and other allied Acts, Rules and Regulations. Therefore, the improperly imported 445.25 Grams of gold bar of purity 999.0/24 Kt. by the person 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 Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (c)** The improperly imported gold bar by Shri Manohar Kishanchand Mirwani, 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) Shri Manohar Kishanchand Mirwani, 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.

(e) As per Section 123 of the Customs Act, 1962, the burden of proving that the gold bar weighing 445.25 Grams having purity 999.0/24 Kt. and involving market value of Rs.28,61,622/- (Rupees Twenty Eight Lakhs Sixty One thousand six hundred Twenty Two only) and having tariff value of Rs.25,09,574/- (Twenty-Five lakhs Nine thousand Five hundred Seventy Four only), without declaring it to the Customs, are not smuggled goods, is upon the person and Noticee, Shri Manohar Kishanchand Mirwani.

7. Now, therefore, **Shri Manohar Kishanchand Mirwani**, (holding passport number No. T 9790852) residing at B-131, NU, 10-B, Bhai Pratap Nagar, Gandhidham, Gujarat, India-370201, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his Office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

(i) One Gold Bar weighing 445.25 Grams having purity 999.0/24 Kt. and involving market value of Rs.28,61,622/- (Rupees Twenty Eight Lakhs Sixty One thousand six hundred Twenty Two only) and having tariff value of Rs.25,09,574/- (Twenty-Five lakhs Nine thousand Five hundred Seventy Four only), recovered from the Passenger who carried two capsules covered with black coloured adhesive tape containing gold paste, concealed inside rectum, having gross weight of Gold Bar of 497.50 Grams and net weight of 445.25 Grams, which has been placed under seizure under panchnama proceedings dated 09/10.01.2024 and Seizure Memo Order dated 10.01.2024, 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;

- (ii) The packing materials used for packing and concealment of the above-mentioned gold and seized under Seizure memo order dated 10.01.2024, should not be confiscated under Section 119 of the Customs Act, 1962; and
- (iii) Penalty should not be imposed upon the passenger, under Section 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

8. Shri Manohar Kishanchand Mirwani, 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.

9. Shri Manohar Kishanchand Mirwani, 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.

10. 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.

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

12. 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
(Vishal Malani)
 Additional Commissioner
 Customs, Ahmedabad

F. No. VIII/10-54/SVPIA-B/O&A/HQ/2024-25 Date :29.05.2024
 DIN: 20240571MN0000003E4A

BY SPEED POST:

To,
Shri Manohar Kishanchand Mirwani,
 B-131, NU, 10-B, Bhai Pratap Nagar,
 Gandhidham, Gujarat, India-370201.

Copy to :

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

Annexure 'A'

Documents relied upon in the notice to show cause issued to Shri Manohar Kishanchand Mirwani, (holding passport number No. T 9790852) for attempting to smuggle Gold Bar having net weight of 445.25 Grams.

Sr. No	Document	Remarks
1	Panchnama drawn on 09-10.01.2024 at the SVP International Airport, Ahmedabad.	
2.	Valuation certificate dated 09.01.2024 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy available for inspection at Group-B, SVPI
3.	Statement dated 09.01.2024 of Shri Manohar Kishanchand Mirwani.	Airport, Ahmedabad
4.	Seizure memo Order dated 09.01.2024 issued under Section 110(1) & (3) of the Customs Act, 1962.	