

DIRECTORATE OF REVENUE INTELLIGENCE

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SHOW CAUSE NOTICE

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

Intelligence developed by the Directorate of Revenue Intelligence, Zonal Unit Ahmedabad, (hereinafter also referred to as DRI) indicated that, one passenger arriving from Dubai to Ahmedabad via SpiceJet Flight No. SG16 through SVPI, Airport Ahmedabad on 13.05.2025 is carrying contraband/dutiable goods and is planning to smuggle it out by handing it over to an immigration officer in the men's toilet before the immigration counter in the airport so that the said goods may pass the Customs Channel without detection.

2. Action taken on the intelligence:

2.1 Acting on the said intelligence, a team of officers from DRI mounted surveillance near the men's toilet before the immigration counter for the passengers of the flight no. SG16 to arrive. At around 23:57 hrs on 13.05.2025, a passenger matching with the profile of the target proceeded straight to the toilet situated before the immigration counter. DRI Officers followed the said passenger namely Shri Imran Haji Mohammed Hotelwala and observed that in the toilet area, he entered the toilet compartment near the wall. After few minutes, another person wearing Bureau of Immigration Uniform also entered the toilet compartment adjacent to the toilet compartment in which the said passenger Shri Imran Haji Mohammed Hotelwala was already present. After few minutes, the passenger left the toilet compartment of the Toilet and proceed towards the immigration counter. The DRI officers waited outside the toilet compartment for the other person who was present in the adjacent toilet compartment to that of the passenger Shri Imran Haji Mohammed Hotelwala. After few minutes, the person left the toilet compartment. The DRI officer present outside the toilet intercepted the person wearing Bureau of Immigration Uniform just outside the

gate of the toilet. (**RUD-01**-Panchnama Dated 14.05.2025 drawn at the Arrival Hall of Terminal-2 of SVPI Airport, Ahmedabad)

2.2 The person intercepted by DRI introduced himself as **Shri Rakeshkumar Pandey**, Security Assistant, Bureau of Immigration (BOI). The DRI officer asked Shri Rakeshkumar Pandey, if he had concealed and contraband/dutiable goods. In response, Shri Rakeshkumar Pandey took out a black-coloured pouch from the inner pocket of his pant and handed it over to the DRI officer. Shri Rakeshkumar Pandey informed that the same was handed over to him by a passenger in the toilet compartment. The DRI officer opened the pouch and took out its contents, i.e. **two metallic Kada** which prima facie appeared to be made of gold. The DRI officers then informed him that his thorough personal search needed to be conducted. In response Shri Rakeshkumar Pandey gave his consent to be searched in front of the Superintendent of Customs (Gazetted officer) present at the Airport.

2.3 Simultaneously, another DRI officer who was following the passenger (who originally carried the Gold Kada) from the toilet compartment intercepted the said passenger after the immigration counter. On being asked by the DRI officer, the passenger/person introduced himself as **Shri Imran Haji Mohammed Hotelwala**. The officer inquired with the said passenger whether he had anything to be declared before the Customs authorities, to which he declines. The officers, thereafter, specifically asked the passenger whether he had any precious metal or foreign currency or gold to be declared before Customs, to which he again denies. The DRI officer informed Shri Imran Haji Mohammed Hotelwala that his thorough personal search was required to be conducted in response he gave his consent to be searched in front of the Superintendent of Customs.

2.4 The DRI officers, the Panchas, Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala proceed to the Air Intelligence Unit (AIU) room inside the Airport. Personal search of Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala and search of their baggage was performed, however, nothing objectionable was found. The details of the persons intercepted were as following:

(i) Details of Shri Rakeshkumar Pandey

Sr. No.	Name of the Person	Identity card provided	Designation and Department of the person	AEP No.	Aadhar No.
	Shri Rakeshkumar Pandey	Airport Entry pass and Aadhar	Security Assistant, Bureau of Immigration	AMD2401 229723	XXXX XXXX 9476



(ii) Details of Shri Imran Haji Mohammed Hotelwala

Sr. No.	Name of the Passenger	Passport No.	Expiry of the Passport	Seat Number	No. of check-in baggage accompanied
1	Shri Imran Haji Mohammed Hotelwala	B8248948	17.01.2034	8D	1

2.5 On being asked about the metallic *Kadas* Shri Rakeshkumar Pandey informed that the said *Kadas* are actual gold. Shri Rakeshkumar Pandey informed that he was told by some person named Shri Arif Kazi (Phone no. +971 56 363 7928 and +91 9978671640) to do the said task of taking the said gold from a passenger in the toilet compartment before the immigration counter and carry it outside the airport. Shri Rakeshkumar Pandey informed that he was supposed to enter in the second last toilet compartment and knock at the partition on entering inside the toilet compartment while the passenger present in the last toilet compartment was supposed to show him his shoes at the partition of the toilet compartments which was meant to be a code to identify each other. Shri Rakeshkumar Pandey also informed that he was also sent the photo of the shoes of the passenger and he was supposed to identify the passenger on the basis of the same. Accordingly, on entering the toilet compartment, he knocked on the partition of the toilet compartment and on knocking, the passenger in the other toilet compartment showed his shoes from below the toilet compartment. Shri Rakeshkumar Pandey stated that as his shoes were the same as that in the photo that was sent to him by Phone no. +971 56 363 7928, he extended his hands down the partition of the toilet compartments. The passenger accordingly had handed over the pouch containing the metallic *Kadas* to Rakeshkumar Pandey.

2.6 On being confronted in presence of Shri Rakeshkumar Pande, Shri Imran Haji Mohammed Hotelwala confirmed that he had handed over the said Gold *Kadas* to Shri Rakeshkumar Pandey in the men's toilet compartment. Shri Imran Haji Mohammed Hotelwala also informed that he had brought the said Gold *Kadas* from Dubai, where the said Gold was given to him by some person and the said person had asked him to hand over the said Gold inside the toilet compartment before immigration counter at SVPI airport by showing his shoes to other person in the manner as told by Shri Rakeshkumar Pandey.

2.7 Thereafter, officer called the Government Approved Valuer and handed over the above said two metallic *Kadas*/solid Yellow Colour Shining Metal for the

purpose of testing/ weighment and if he confirmed it to be of Gold, then purity and valuation thereof.

After completion of the procedure of testing, purity check, weighment in presence of the Panchas, Shri Imran Haji Mohammed Hotelwala and Shri Rakeshkumar Pandey, the Government Approved Valuer confirmed that two metallic *Kadas*/solid Yellow Color Shining Metal were of pure Gold and submitted his report certificate no. 166/2025-26 dated 14.05.2025 (**RUD-02**) which is reproduced as below.

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold <i>Kadas</i>	2	400	999.0 24 Kt	38,90,000	36,41,008



(Images showing two *Kadas* Shape Thick/solid Pure Gold and gross Weight 400.00 grams recovered from the Shri Rakeshkumar Pandey and handed over by Shri Imran Haji Mohammed Hotelwala.)

2.8 The DRI officers informed Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala that two Gold *Kadas* weighing a total of 400.00 grams having purity 999.0/24kt found concealed in the black colored pouch was tantamount to smuggling of Gold as the same were not allowed under the Customs Baggage Rules, 2016. Therefore, the Gold as well as black colored pouch is liable for confiscation under the provisions of the Customs Act, 1962. For the above said reasonable belief, the officer informed Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala that the two Gold *Kadas* of 400.00 grams along with black colored pouch were seized under the provisions of the Customs Act, 1962. Further, the two Gold *Kadas* of 400.00 grams and black colored pouch were sealed in a plastic box and marked as “A” and “B”. The officer also, seized the shoes of Shri Imran Haji Mohammed Hotelwala, considering crucial evidence

for the investigation and sealed in a cardboard box marked as 'C'. Plastic containers (Marked as "A" and "B") and the cardboard box (Marked as "C") and were handed over to the Ware House In charge, SVPI Airport, Ahmedabad vide Ware House Entry No. **7391**, and **7392** dated **14.05.2025** for safe custody.

2.9 Seizure of smuggled Gold and other relevant articles:

Two Gold *Kadas* totally weighing 400 grams, having purity of 999.000/24 Kt and market value of Rs.38,90,000/- (Thirty Eight Lacs Ninety Thousand only) and Tariff value of Rs.36,41,008/- were seized under Section 110 of the Customs Act 1962 on the reasonable belief that the said Gold *Kadas* have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by them and were liable to confiscation under section 111 of the Customs Act, 1962.

2.9.1 Further, packing material i.e. black colored pouch which contained the said Gold *Kadas* and shoes of Shri Imran Haji Mohammed Hotelwala was seized as the same were liable for confiscation under section 119 of the Customs Act 1962 and under the reasonable belief that the same were used for concealment of said Gold *Kadas* and for identification of the person attempting to smuggle them into India in violation of Section 77, Section 79 and Section 135 of the Customs Act, 1962, were also placed under seizure on 14.05.2025.

An order under section 110 of the Customs Act, 1962 dated 14.08.2025 (**RUD-03**) was issued for the seizure of above said 2 Gold *Kadas* and other relevant articles.

3. STATEMENTS OF KEY PERSONS:

3.1 Statement dated 14.05.2025 (**RUD-04**) of Shri Rakeshkumar Pandey was recorded under the section 108 of the Customs Act, 1962 wherein, he inter-alia stated that:

- He was working as Security Assistance (S.A.) (Immigration) at SVP International Airport, Ahmedabad, his job was to check the passport; make necessary entry stamp on the passport and systems; verifying VISA details; looking after LOC, Queue maintaining, attending Pax, suspicion checking etc.
- His duty hours were 6.30 PM. on 13.5.2025 to 9.30 AM on 14.5.2025.
- He confirmed the event that happened as mentioned in the Panchnama dated 14.05.2025



- He was told by person namely Mr. Arif Kazi (Phone no. +971 56 363 7928 and +91 9978671640) to do the task of taking the Gold from a passenger in the toilet compartment before the immigration counter and remove the same without the knowledge of Customs officers and was to deliver at the given place suggested by Mr. Arif Kazi outside the Airport. Mr. Arif Kazi had sent the photo of the passenger's legs for identification by his footwear to him in advance. Accordingly, he entered in the Toilet compartment and knocked at the partition on entering inside the toilet compartment, in response, passenger showed his shoes at the partition of the toilet compartments which was meant to be a code to identify each other. He matched the shoes with the photo received from Phone No. +971 56 363 7928. He then extended his hands down the partition of the toilet compartments and he took the pouch containing the Gold *Kadas* and kept the same in his pant pocket. Then he confirmed the receipt to Mr. Arif Kazi through WhatsApp by sending him thumbs-up emoji (👍). He had not opened the said pouch.
- He met Mr. Arif Kazi one year ago. Mr. Arif Kazi suggested him that he has a business plan, wherein Mr. Arif Kazi would send Gold with the passengers and he may collect the same from the toilet situated before the immigration counter and deliver said pouch having Gold to him at Mr. Arif Kazi's choice place. He was also offered Rs.6000/- per the said delivery. For the communication purpose, he was provided a mobile phone with SIM card and the same was being replaced from time to time by Mr. Arif Kazi.
- He did not know the exact date on which he collected the gold articles from the passengers sent/managed by Mr. Arif Kazi in the past.

3.2 Statement dated 14.05.2025 (**RUD-05**) of Shri Imran Haji Mohammed Hotelwala was recorded under the section 108 of the Customs Act, 1962 wherein he inter-alia stated that:

- He confirmed that he was present during the whole proceedings mentioned therein in the panchnama dated 14.05.2025 agreed with the facts mentioned therein.
- He confirmed that two number of Gold *Kadas* weighing 400 grams were recovered from Shri Rakeshkumar Pandey, Immigration Officer working at SVPI Airport, Ahmedabad was actually handed over by him in the men's toilet before the immigration counter. The market value of the two golden *Kadas*, as per the Certificate no. 166/2025-26 dated 14.05.2025 was Rs. 38,90,000/-.



- He received the flight ticket on WhatsApp from a number +971563637928 in Dubai to return to India.
- He received the said two Gold *Kadas* of 400 grams from one Raju Bhai who promised him to pay Rs.10,000/- to 12,000/- on handing over the said goods. Raju Bhai lives in Deira, Dubai. He was instructed by Shri Rajubhai to further handover the two Gold *Kadas* to a person in men's toilet at SVPI Airport Ahmedabad.
- He was instructed by Raju Bhai to handover the two Gold *Kadas* to a person in men's toilet before the immigration counter. As per the instructions given by Rajubhai, he had to sit in the last toilet compartment and had to show his shoes to the person who was to come and sit in next compartment and was to give a signal by knocking on the partition of the toilet compartment.

3.3 Statement dated 26.05.2025 of Shri Rakeshkumar Pandey was recorded under the section 108 of the Customs Act, 1962. Data of chats/call logs between Mr. Arif Kazi and Shri Rakeshkumar Pandey were extracted from mobile phone Redmi A3x Model No. 24048RN6CI Vivo IMEI No. 1- 866882075703763/01 and IMEI No. 2- 866882075703771/01 having SIM card of mobile number (917624027464) therein, recovered from Shri Rakeshkumar Pandey and the chats were shown to Shri Rakeshkumar Pandey during statement dated 26.05.2025 (**RUD-06**). The chats show mobile number (917624027464) as 'Khavjausman' & mobile number (97971563637928) of Mr. Arif Kazi as 'aaaa'. During statement shri Rakeshkumar Pandey inter-alia stated that:

- Chat with Mr. Arif Kazi was done by him as 'Khavjausman' (917624027464). The Mobile phone Redmi A3x Model No. 24048RN6CI Vivo IMEI No. 1- 866882075703763/01 and IMEI No. 2- 866882075703771/01 was given to him by Mr. Arif Kazi along with the SIM Card (917624027464) inside it.
- As shown in Call Log, usually, Mr. Arif Kazi used to call him from his mobile numbers (Phone no. +971 56 363 7928 and +91 9978671640) to do the task of taking the Gold from a passenger in the toilet compartment before the immigration counter and conceal it in his person in the clothes worn by him and remove the same without the knowledge of Customs officers and was to deliver at the given place suggested by Mr. Arif Kazi outside the Airport.
- Before execution of plan, they used to discuss it over phone and the purpose of chat between Arif Kazi (aaaa 971563637928) and him (as *Khavjausman*) (917624027464) was regarding gold smuggling.



3.4 Further, statement dated 30.10.2025 of Shri Rakeshkumar Pandey was recorded under the section 108 of the Customs Act, 1962. Chats were shown to Shri Rakeshkumar Pandey during statement dated 30.10.2025 (**RUD-07**) and he inter-alia stated/confirmed that:-

- He knows Shri Imran Haji Hotelwala only after the incident of instant case. He did not know any Rajubhai in connection with the present case.
- He confirmed that the chat between him and Shri Arif Kazi (aaaa97971563637928@s.whatsapp.net) and (9978671640) was for delivery of the gold article (2 Gold Kada, 400 grams) on 13.05.2025. He used to identify the carrier by photographs of his legs being forwarded by Shri Arif Kazi.
- The image 'IMG-20250513-WA000' was of legs with shoes of the passenger was sent by Shri Arif Kazi on 13.05.2025 (17:31 Hrs). Shri Arif Kazi has sent emoji of 3 airplanes at 23.38 Hrs to him upon reaching the flight at Ahmedabad and his subsequent message on 23:50 Hrs having mentioned "3" was indicating that the passenger was reaching / reached in toilet number 3 adjacent to Immigration Counter / Arrival. He could not remember about the deleted message at 23:57 Hrs. Shri Arif's subsequent message as "Cheli toilet" at 23:57 Hrs. indicating that the passenger was in last toilet. In his next message as "???" at 00:01 Hrs Shri Arif Kazi was asking reply for the present situation. Further, he stated that he replied from the toilet itself in 'Thumbs up' emoji (👍) indicating Shri Arif Kazi that he had collected the goods.

3.5 Statement dated 06.11.2025 (**RUD-08**) of Shri Imran Haji Mohammed Hotelwala was recorded under the section 108 of the Customs Act, 1962 wherein he inter-alia stated that:-

- He did not know Shri Arif Kazi. However, on 08.05.2025, he was in Borivali Mumbai when he received a call from 9978671640 who asked him to bring some goods from Dubai and offered Rs.15000/- for bringing of the goods from Dubai. He had not told anything about the goods. Shri Arif Kazi had also asked him to leave for Dubai directly from Mumbai and sent ticket from Mumbai to Dubai on WhatsApp. Later on he came to know at Dubai while meeting with Mr. Liyakat that whose call he received from (9978671640) was of Mr Arif Kazi.
- He had saved the number 971563637928 as 'aaaa'. Shri Arif Kazi had asked him to work as carrier and used to give him flight tickets and Rs.15,000/- each such trip. He used to deliver the goods in Ahmedabad to the persons whom Shri Arif Kazi indicated. On 13.05.2025 (23.48.20 Hrs) Shri Arif Kazi asked him to go in Toilet Number 3 before immigration



counter. In subsequent call on 14.05.2025 (00.10.38 HRS) Shri Arif Kazi enquired him if the work is completed and he replied as "OK ho gaya".

- when he was leaving Dubai, Mr. Raju Bangali and Liyakat met him at *Bakhala* (snacks shop) and Mr. Raju Bangali handed over the goods. When he saw the goods given to him packed in black pouch, he came to know that the same were two Gold *Kadas*. At the same time Mr. Raju Bangali took photograph of his shoes and instructed him to go Toilet number 3 before immigration. He did the same and handed over the said pouch containing two Gold *Kadas* to the person (later on he came to know about the immigration officer) sitting at toilet number 2.

3.6 Summons dated 29.10.2025 and 03.11.2025 were issued to Shri Arif Kazi but the summons returned undelivered. **(RUD No. 09)**

4. Investigation related to Digital devices:

4.1 Data has been retrieved from the Mobile phone of Shri Rakeshkumar Pandey i.e. mobile handset (Brand: Redmi A3x Model No. 24048RN6CI Vivo IMEI No. 1- 866882075703763/01 and IMEI No. 2- 866882075703771/01 containing SIM Card having No. 7624027464 vide report dated 14.05.2025 **(RUD No. 10)** issued by ECS Infotech Pvt. Ltd.. Further, the Data of above said Mobile phone of Shri Rakesh Kumar Pandey and mobile phone Shri Imran Haji Mohammed Hotelwala of number 9328076246 Device name Infinix HOT 30i having IMEI No 358651719148841(SIM Slot 1) IMEI2 No. 358651719148858 (SIM Slot 2) Model- Infinix X669C was also retrieved vide report issued by the NFSU-DGGI Digital Forensics Laboratory, Gandhinagar vide letter Ref No. DGGI-NFSU/DFL/2025/AZU/46/102 dated 11.06.2025 **(RUD No. 11)**.

4.1.1 Analysis of forensic data extracted from the Mobile Phone used by Shri Rakesh Kumar Pandey provided/given by Shri Arif Kazi for covert communications:

Shri Rakesh Kumar Pandey had voluntarily submitted his phone i.e. mobile handset **(Brand: Redmi A3x Model No. 24048RN6CI Vivo IMEI No. 1- 866882075703763/01 and IMEI No. 2- 866882075703771/01 containing SIM Card having No. 7624027464 during statement dated 14.05.2025 for further investigation and forensic retrieval of the data and during analysis of the data extracted from the Mobile Phone pertaining to Shri Rakesh Kuamr Pandey following facts emerged:**



4.1.1.1 From forensic data WhatsApp chats between Shri Rakesh Kumar Pandey (Mobile No. 7624027464) and Shri Arif Kazi (971563637928) (RUD-12) were recovered. Screenshot of the chats on dates 13th & 14.05.2025 as extracted from forensic recovery, are shown below:

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)
Media/WhatsApp Images/IMG-20250513-WA0000

13-05-2025
17:31:34
(UTC+5:30)

IMG-20250513-WA0000

IMG-20250513-WA0000

Android UFED file system (Android Access)
To: aaaa <971563637928@s.whatsapp.net>

13-05-2025
19:08:36
(UTC+5:30)

Voice call

Android UFED file system (Android Access)
To: aaaa <971563637928@s.whatsapp.net>

13-05-2025
19:08:36
(UTC+5:30)

Call

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)

13-05-2025
23:38:36
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)

13-05-2025
23:45:30
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)
Voice call

13-05-2025
23:49:22
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)

13-05-2025
23:56:02
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)
Deleted message

13-05-2025
23:57:39
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)
Cheli toilet

13-05-2025
23:57:39
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)
??

14-05-2025
00:01:28
(UTC+5:30)

Android UFED file system (Android Access)
To: aaaa <971563637928@s.whatsapp.net>

14-05-2025
00:01:49
(UTC+5:30)

9

aaaa <971563637928@s.whatsapp.net>
To: Android UFED file system (Android Access)
Hi

14-05-2025
07:48:13
(UTC+5:30)

(Image depicting screenshots of some whatsapp chat between Shri Rakesh Kumar Pandey (Mobile No. 7624027464) and Shri Arif Kazi (971563637928) (contact saved in Shri Rakesh Kumar Pandey phone as 'aaaa').

[Handwritten signature]

4.1.1.2 On analysis of the above chat between Shri Rakesh Kumar Pandey (Mobile No. 7624027464) and Shri Arif Kazi (971563637928), it is observed that Shri Rakesh Kumar Pandey was in continuous touch with Shri Arif Kazi over WhatsApp during the time of attempting to smuggle gold out of SVPI Airport on 13/14.05.2025. Shri Arif Kazi had sent photos of the shoes of the passengers many times which were deleted after the completion of the modus-operandi similar as instant case to Shri Rakesh Kumar Pandey.

4.1.2 Further during the Statement dated 30.10.2025 of Shri Rakesh Kumar Pandey, he confirmed that:-

- the chat between him and Shri Arif Kazi (aaaa 97971563637928@s.whatsapp.net and 9978671640) was for delivery of the gold article (2 Gold Kadas, 400 grams) on 13.05.2025. He used to identify the carrier by photographs of his legs being forwarded by Shri Arif Kazi.
- the image IMG-20250513-WA000 was of legs with shoes of the passenger was sent by Shri Arif Kazi on 13.05.2025 (17:31 Hrs). Shri Arif Kazi has sent emoji of 3 airplanes at 23.38 Hrs to him upon reaching the flight at Ahmedabad and his subsequent message on 23:50 Hrs having mentioned "3" was indicating that the passenger was reaching / reached in toilet number 3 adjacent to Immigration Counter/Arrival. He could not remember about the deleted message at 23:57 Hrs. Shri Arif's subsequent message as "Cheli toilet" at 23:57 Hrs. indicating that the passenger was in last toilet. In his next message as "???" at 00:01 Hrs Shri Arif Kazi was asking reply for the present situation. Further, He state that he replied from the toilet itself in 'Thumbs up' emoji (👍) indicating Shri Arif Kazi that he had collected the goods.

4.2 Analysis of forensic data extracted from the Mobile Phone pertaining to Shri Imran Haji Mohammed Hotelwala provided/given By Shri Arif Kazi for covert communications:

4.2.1 Shri Imran Haji Mohammed Hotelwala had voluntarily submitted his phone i.e. Device name Infinix HOT 30i having IMEI No 358651719148841(SIM Slot 1) IMEI2 No. 358651719148858 (SIM Slot 2) Model-Infinix X669C during statement dated 14.05.2025 for further investigation and forensic retrieval of the data and during analysis of the data extracted from the Mobile Phone pertaining to Shri Imran Haji Mohammed Hotelwala following facts emerged:



DIN-202511DDZ10000818846

4.2.2 Analysis of WhatsApp Chats between Shri Imran Haji Mohammed Hotelwala (Mobile No. 9328076246) and Shri Arif Kazi (971563637928) (RUD-13):

During analysis of the chat between Shri Imran Haji Mohammed Hotelwala (Mobile No. 9328076246) and Shri Arif Kazi (971563637928), it is observed that Shri Arif Kazi was in continuous touch with Shri Imran Haji Mohammed Hotelwala over whatsapp. Shri Arif Kazi had contacted Shri Imran Haji Mohammed Hotelwala just after his landing on SVPI, Airpot, Ahmedabad and directed him the steps to be taken to complete the said modus-operandi of gold smuggling. Screenshot of some of the chats are shown below:

7774	WhatsApp Messenger backup	Call	2025-05-13 23:48:20	00:00:21	aaaa <971563637928@s.whatsapp.net>	Android UFED file system (Android Access)
7775	WhatsApp Messenger	Call	2025-05-14 00:10:38	00:00:18	aaaa <971563637928@s.whatsapp.net>	Imranhotelwala123 <@s.whatsapp.net>

(Image depicting screenshots of some whatsapp chat between Shri Imran Haji Mohammed Hotelwala (Mobile No. 9328076246) and Shri Arif Kazi (971563637928) (contact saved in Shri mran Haji Mohammed Hotelwala phone as 'aaaa')

4.2.3 Further during the Statement dated 06.11.2025 of Shri Imran Haji Mohammed Hotelwala, he confirmed that:-

- He have saved the number 971563637928 as 'aaaa'. Shri Arif Kazi had asked him to work as carrier and used to give him flight tickets and Rs.15,000/- each such trip. He used to deliver the goods in Ahmedabad to the persons whom Shri Arif Kazi indicate On 13.05.2025 (23.48.20 HRS) Shri Arif Kazi asked him to go in Toilet Number 3 before immigration counter. In subsequent call on 14.05.2025 (00.10.38 HRS) Shri Arif Kazi enquired him if the work is completed and he replied as "OK ho gaya".

5. Call Data Record (CDR)/Subscriber Data Records (SDR) Analysis.

5.1 CDR/SDR details of the contact no. 9978671640 (Shri Arif Kazi), 9328076246 (Shri Imran Haji Mohammed Hotelwala) and 7624027464 (Shri Rakesh Kumar Pandey) (RUD-14) were called from the respective operators vide letter dated 21.05.2025, 29.08.2025 for the period 01.03.205 to 14.05.2025 and analysis of the said CDRs shows that Shri Arif Kazi was in contact with both Shri Rakesh Kumar Pandey and Shri Imran Haji Mohammed Hotelwala.

DIN-202511DDZ10000818846

919978671640	in	PRE PAID	919328076246	4106		09/05/2025	12:57:11	100	On the terrace of Gajanan Complex Opp Bank of India Gujarat
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(Image depicting screenshots of CDR of Mobile No. 9978671640 of Shri Arif kazi which shows call details between him and Shri Imran Haji Mohammed Hotelwala (Mobile No. 9328076246).

919978671640	in	PRE PAID	917624027464			12/05/2025	13:08:06	176	On The SH 11 Roadsie, Vadodara to Dabhoi Road, Beside Indian Oil Petrol Pump, Near Kisan Nagar Housing, Village Hetampura, Taluka Vadodara Gujarat	405857059 8830
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919978671640	in	PRE PAID	917624027464			12/05/2025	13:43:12	21	On The SH 11 Roadsie, Vadodara to Dabhoi Road, Beside Indian Oil Petrol Pump, Near Kisan Nagar Housing, Village Hetampura, Taluka Vadodara Gujarat	405857059 8830
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919978671640	out	PRE PAID	917624027464	4106	GJVODA	13/05/2025	19:11:45	131	On the terrace of Gajanan Complex Opp Bank of India Gujarat	405857052 4930
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(Image depicting screenshots of CDR of Mobile No. 9978671640 of Shri Arif kazi which shows call details between him and Shri Rakeshkumar Pandey (Mobile No. 7624027464).

5.2 Further, CDR records of the Mobile No. 7624027464 and 9328076246 does not show any direct contact over cell phone call using SIM between Shri Rakesh Kumar Pandey and Shri Imran Haji Mohammed Hotelwala.

5.3 From the above analysis, it appears that Shri Arif Kazi was in the contact of both the carrier (Shri Imran Haji Mohammed Hotelwala) and the receiver (Shri Rakesh Kumar Pandey) from the beginning of the instant case of gold smuggling and organized the syndicate and act as mastermind.

5.4 Further, from CDR/SDR details, it revealed the full name and address of Shri Arif Kazi are as following:

Full Name	Father Name	Address
Mahmadarif Amadmiya Kazi	Amadmiya	302 3rd f 2989/4/1 lallu rajis wando mirzapur Ahmedabad City Ahmedabad Ahmedabad GJ 380001

Handwritten signature

6. LEGAL PROVISIONS:

6.1 According to the Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification 31/2016 (NT) dated 01.03.2016, all passengers who come to India and have anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage under Section 77 of the Customs Act, 1962.

6.2. All the dutiable articles imported into India by a passenger in his baggage are classified under CTH 9803. As per Section 77 of the Customs Act, 1962, the owner of any baggage shall for the purpose of clearing it, make a declaration of its contents to the proper officer of Customs. As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders made there under and the Foreign Trade Policy for the time being in force.

6.3. In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-2020, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. The Gold can be imported by the banks (authorized by RBI) and the agencies nominated for the said purpose under Para 4.41 of Chapter-4 of Foreign Trade Policy or by "Eligible Passenger" as per the provision of Notification No. 50/2017- Customs dated 30.06.2017 (Sr. No. 356). As per Notification No. 50/2017- Customs dated 30.06.2017, the 'eligible passenger' means passenger of Indian origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming to India after a period of not less than 6 months of stay abroad.

The above said legal provisions are reproduced below:

Para 2.26 (a) of the Foreign Trade Policy 2015-2020:

Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance.

Para 4.41 of the Foreign Trade Policy 2015-2020:

Nominated Agencies: -

(i) Exporters may obtain gold / silver / platinum from Nominated Agency. Exporter in EOU and units in SEZ would be governed by the respective provisions of Chapter-6 of FTP / SEZ Rules, respectively.



(ii) Nominated Agencies are MMTC Ltd, The Handicraft and Handlooms Exports Corporation of India Ltd, The State Trading Corporation of India Ltd, PEC Ltd, STCL Ltd, MSTC Ltd, and Diamond India Limited.

(iii) Notwithstanding any provision relating to import of gold by Nominated Agencies under Foreign Trade Policy (2015-2020), the import of gold by Four Star and Five Star Houses with Nominated Agency Certificate is subjected to actual user condition and are permitted to import gold as input only for the purpose of manufacture and export by themselves during the remaining validity period of the Nominated Agency certificate.

(iv) Reserve Bank of India can authorize any bank as Nominated Agency.

(v) Procedure for import of precious metal by Nominated Agency (other than those authorized by Reserve Bank of India and the Gems & Jewellery units operating under EOU and SEZ schemes) and the monitoring mechanism thereof shall be as per the provisions laid down in Hand Book of Procedures.

(vi) A bank authorized by Reserve Bank of India is allowed export of gold scrap for refining and import standard gold strips as per Reserve Bank of India guidelines.

6.4. Condition 41 of Sl. No. 356 of CBIC Customs Notification No. 50/2017 dated 30.06.2017 where the condition regarding import of gold by passenger is regulated in the following manner:

If,

1. (a) the duty is paid in convertible foreign currency;

(b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and

2. the gold or silver is, -

(a) carried by the eligible passenger at the time of his arrival in India, or

(b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and

(c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1;

Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.

Explanation.- For the purposes of this notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 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.

6.5. Baggage Rules, 2016 –

6.5.1. As per Rule 5 of the Baggage Rules, 2016, “a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of Jewellery **up to a weight, of twenty grams with a value cap of fifty thousand rupees** if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees, if brought by a lady passenger”.

6.5.2. A combined reading of the above-mentioned legal provisions under Foreign Trade Regulations, the Customs Act, 1962 and the notifications issued therein - clearly indicate that import of gold including gold Jewellery through Baggage is Restricted and conditions have been imposed on the said imports by a passenger such as he/she should be of Indian origin or an Indian passport holder with minimum six months stay abroad etc. Only passengers who satisfy those mandatory conditions can import gold as a part of their bona fide personal baggage and the same has to be declared to the Customs at the time of their arrival and applicable duty paid. These conditions are nothing but restrictions imposed on the import of gold through passenger baggage. Further, from the foregoing legal provisions of Foreign Trade Policy, 2015-2020 read with Reserve Bank of India circulars issued under Foreign Exchange Management Act (FEMA), Notifications issued by the Government of India and Circular issued by CBIC, it is evident that no one can import gold in any other manner as not explicitly stated/permitted above.

6.6. In exercise of powers conferred by Section 3 read with Section 5 of FT (D&R) Act, 1962, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government vide DGFT's Notification No. 49/2015-2020 dated 5th January, 2022 made amendment in import policy conditions of gold in any form Chapter 71 of ITC (HS), 2017, Schedule-1 (Import Policy) as under:



DIN-202511DDZ10000818846

ITC(HS) Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
71061000	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069110	Unwrought: Grains	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069190	Unwrought: Others		Silver dore can be imported by refineries against a license with AU condition.	
71069210	Sheets, plates, strips, tubes and pipes	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71069290	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081100	Powder	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71081200	Other unwrought forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies). Gold dore can be imported by refineries against a license with AU condition.	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange) Gold Dore can be imported by refineries against an import license with AU condition.
71081300	Other semi-manufactured forms	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	No change in existing Policy Condition
71189000	Other	Restricted	Import is allowed only through nominated agencies as notified by RBI (in case of banks) and DGFT (for other agencies).	Import is allowed only through nominated agencies as notified by RBI (in case of banks), DGFT (for other agencies) and IFSCA (for qualified jewellers through India International Bullion Exchange).

6.6.1. As per the said Notification, the expression “Gold in any form” includes gold in any form above 22 Kts under Chapter 71 of ITC (HS), 2017, Schedule-I (Import Policy).

6.7 Further, as per Section 2(33) of the Customs Act, 1962, ‘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 goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence, the smuggling of 2 gold *Kadas* having purity of 999.00/24 Kt. recovered from Shri Rakeshkumar Pandey handed over by Shri Imran Haji Mohammed Hotelwala in the toilet near the immigration counter are in contravention of the Foreign Trade Policy 2015-20 read with the relevant notification issued under the Customs Act, 1962 & rules made thereunder, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in the said Regulations. It is pertinent to note that any prohibition applies to every type of prohibition which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.

6.8 Therefore, it appears that import of gold in contravention of the Foreign Trade Policy 2015-20 read with the Customs Act, 1962 and RBI circulars, as well as the Rules and regulations mentioned supra, shall have to be treated as prohibited, by virtue of not being in conformity with the conditions imposed in said Regulations.

Section 2(33) of the Customs Act, 1962 - "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.

Section 2(39) of the Customs Act, 1962 - "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.

6.9 Further, in terms of provisions under Section 123 of the Customs Act, 1962, it is the responsibility of the person who is in possession of the said gold / silver or the person claiming ownership of the same, to prove that the same were not smuggled gold. Relevant provisions of Section 123 of the Customs Act, 1962 are as under:

Section 123: Burden of proof in certain cases. -

- (1) 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
 - (ii) 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.
- (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.

6.10 Section 111 of the Customs Act, 1962 provides for the confiscation of the goods which are imported improperly.

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;
- (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;

6.11 Section 112 of the Customs Act, 1962 provides the penalty on the persons for the improper import of the goods.

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, harbouring, keeping, concealing, selling or

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purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

6.12 Section 119: Confiscation of goods used for concealing smuggled goods:

"Any goods used for concealing smuggled goods shall also be liable to confiscation".

6.13 From all the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 Kt) was restricted as per DGFT Notification and import was permitted only by nominated agencies. It clearly appears that import of goods whereof is allowed subject to certain conditions are to be treated as prohibited goods under Section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. Gold is not allowed to be imported freely in baggage and it is permitted to be imported subject to fulfillment of certain conditions.

7 VIOLATIONS & CONTRAVENTION OF VARIOUS PROVISIONS:

7.1 The seized goods, 2 (Two) gold *Kadas* having purity of 999.0/24 Kt, totally weighing of 400.00 grams & having a market value of Rs. 38,90,000/- have been attempted to be illegally imported / smuggled into India without declaring before the custom authority in violation of the provisions of the Customs Act, 1962 & Foreign Trade Policy (FTP) and Custom Baggage Rules. The said gold do not also appear to be allowed to be imported by Shri Rakeshkumar Pandey and/or Shri Imran Haji Mohammed Hotelwala keeping the restrictions on such import under the provisions of FTP and Customs Act, 1962. Hence, it appears that the said 2 (Two) gold *Kadas* were brought into India with a motive to smuggle into India by way of fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. Therefore, the same prohibited goods may be treated as imported illegally into India and liable for confiscation under the provisions of Section 111(d) and (l) of the Customs Act, 1962. Further, the black colour pouch used for concealing the above said 2 (Two) gold *Kadas* of purity 999.0/24 Kt., totally weighing 400.00 grams believed to be used for concealment is also liable for confiscation under Section 119 of the Customs Act, 1962. Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala have acquired possession and concerned themselves in carrying, removing, depositing, harbouring, keeping, concealing which they know are liable for confiscation. However, they failed to discharge their onus in terms of the provisions of Section 123 of the Custom Act, 1962. Therefore, it appears that the said gold is smuggled into India and liable for confiscation and

these actions render the persons dealing with the said goods liable for penal action under the Customs Act, 1962.

8. ROLE OF PERSONS:

8.1 Role of Shri Imran Haji Mohammed Hotelwala.

8.1.1 On carefully going through the evidences available on record in the form of statements of Shri Imran Haji Mohammed Hotelwala and other related persons recorded under Section 108 of the Customs Act, 1962, digital evidences etc., it appears that:-

- Shri Imran Haji Mohammed Hotelwala acted as a carrier of gold and played a crucial role in physically bringing the gold into India from Dubai, utilizing his flight from Dubai to Ahmedabad for this purpose.
- Shri Imran Haji Mohammed Hotelwala received two gold *Kadas* weighing 400 grams from one "Rajubhai" in Deira, Dubai, against a promised financial incentive.
- Shri Imran Haji Mohammed Hotelwala followed Shri Rajubhai's instructions for the covert handover of the gold to an unknown recipient by the use of the men's toilet near the immigration counter at SVPI Airport, Ahmedabad. He identified himself to the recipient by using a prearranged signal (knocking and showing shoes through the partition of the pre-decided toilets before the Immigration Counter of SVPI Airport Ahmedabad).
- During the course of interception, Shri Imran Haji Mohammed Hotelwala was also enquired by the officers of DRI, whether, he wanted to declare any dutiable item before the custom authority, to which he had denied.
- Shri Imran Haji Mohammed Hotelwala was aware that his act constituted gold smuggling under the Customs Act, 1962, failed to declare the gold upon arrival, and knowingly attempted to evade Customs duty.

8.1.2 The act of the covert handover of the gold to Shri Rakeshkumar Pandey (recipient) by the use of the men's toilet near the immigration counter at SVPI Airport, Ahmedabad using a prearranged signal (knocking and showing shoes through the partition) and not declaring before the custom authority itself appears and suggests the *mens-rea* on the part of Shri Imran Haji Mohammed Hotelwala with a view to avoiding payment of Customs duty. It therefore, appears that Shri Imran Haji Mohammed Hotelwala, was not inclined to declare the goods viz. gold items that he was carrying before the Customs Authorities. Thus, 2 (Two) gold *Kadas*, totally weighing 400.00 grams, purity of 999.0/ 24 Kt and having market value of Rs.38,90,000 /-, recovered from the possession of Shri



Rakeshkumar Pandey handedover by Shri Imran Haji Mohammed Hotelwala by the use of the men's toilet near the immigration counter, were illegally attempted to be smuggled by them into India without declaration and payment of appropriate Customs duties.

8.1.3 Therefore, Shri Imran Haji Mohammed Hotelwala has concerned himself in the act of smuggling of 2 (Two) gold *Kadas* and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962. Shri Imran Haji Mohammed Hotelwala has failed to discharge his onus in terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said gold quantity liable for confiscation and also render penal action under the Customs Act, 1962.

8.2 Role of Shri Rakeshkumar Pandey

8.2.1 On carefully going through the evidences available on record in the form of statements of Shri Rakeshkumar Pandey and other related persons recorded under Section 108 of the Customs Act, 1962 etc., it appears that:-

- Shri Rakesh Kumar Pandey, an Immigration Officer at SVPI Airport, knowingly participated in the collection of gold hand-delivered by passengers arriving from Dubai, as orchestrated by mastermind "Arif Kazi".
- On the date of detection, Shri Rakeshkumar Pandey collected two gold *Kadas* via a covert handover in the men's toilet before the immigration counter, precisely following advance instructions and identification cues shared by Arif Kazi (e.g., recognizing the passenger by shoes and specific toilet compartment).
- Shri Rakeshkumar Pandey suppose to remove the gold without the knowledge of Customs officers and was to deliver at the given place suggested by Mr. Arif Kazi outside the Airport. Shri Rakeshkumar Pandey had received commission for the delivery in the past occasions also.
- He was using a separate mobile phone and SIM card provided by Arif Kazi for secure and clandestine communications, regularly changing handsets to avoid detection and deleting WhatsApp messages post-delivery.



- Shri Rakeshkumar Pandey was aware that his act constituted gold smuggling under the Customs Act, 1962 and knowingly attempted to evade Customs duty.

8.2.2 The act of the covert receipt of the gold by Shri Rakeshkumar Pandey by the use of the men's toilet near the immigration counter at SVPI Airport, Ahmedabad using a prearranged signal (knocking and showing shoes through the partition) and not declaring before the custom authority itself appears and suggests the mens-rea on the part of Shri Rakeshkumar Pandey with a view to avoiding payment of Customs duty. His own deposition wherein he stated that he had been involved in activity of similar modus operandi, facilitating passengers carrying foreign origin gold. It therefore, appears that he had aided, abetted and facilitated syndicate formed by Shri Arif kazi, Shri Rajubhai and their carrier passengers. Shri Rakeshkumar Pandey, was not inclined to declare the goods viz. gold items before the Customs Authorities. Thus, 2 (Two) gold *Kadas*, totally weighing 400.00 grams, purity of 999.0/ 24 Kt and having market value of Rs.38,90,000 /-, recovered from the possession of Shri Rakeshkumar Pandey handed over by Shri Imran Haji Mohammed Hotelwala by the use of the men's toilet near the immigration counter, were illegally attempted to be imported by them into India without declaration and payment of appropriate Customs duties.

8.2.3 By the above act and omission, Shri Rakeshkumar Pandey became instrumental in facilitating the syndicate indulged in gold smuggling and there by concerned himself in the illegal activity of gold smuggling through SVPI airport, Ahmedabad and had knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Notifications, etc. which rendered the subject seized smuggled gold liable for confiscation under the provision of Section 111(d) and (1) of the Custom Act, 1962 and rendered himself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962.

8.3 Role of Shri Arif Kazi

8.3.1 On carefully going through the evidences available on record in the form of statements of Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala recorded under Section 108 of the Customs Act, 1962, digital evidences etc., it appears that:-

- Shri Arif Kazi functioned as the **mastermind and abettor**, methodically organizing and directing smuggling activities through local airport insiders and vulnerable carriers.



- Shri Arif Kazi managed logistics, issued stepwise instructions for identification (footwear photos), maintained covert communications with Shri Rakeshkumar Pandey (providing phones/SIM cards, instructing WhatsApp deletion and device swaps), coordinated gold handover, and arranged onward delivery outside the airport.
- Shri Arif Kazi provided financial incentive to the receiver and directed every step to avoid Customs detection, evidencing deep involvement and accountability for abetment and facilitation of the offence under the Customs Act, 1962.

8.3.2 It appears that Shri Arif Kazi has orchestrated the whole gold smuggling syndicate and on his instructions only the whole syndicate have acted in the act of smuggling and the same is evident from the depositions of Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala. As per the set devised plan, Shri Imran Haji Mohammed Hotelwala had handed over gold Kadas to Shri Rakeshkumar Pandey at SVPI, Airport with an intention to smuggle the same into India on the instruction of Shri Arif Kazi.

8.3.3 By the above act and omission, Shri Arif Kazi mastermind/beneficial owner, have concerned himself in the act of smuggling of foreign origin gold weighing 400.00 grams and have knowingly violated the various provisions of Foreign Trade Policy 2023, Baggage Rules, 2016, Customs Act and Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112 (a) & (b) and 117 of the Customs Act, 1962.

8.4. Role of Shri Rajubhai urf Raju Bangali @ Dubai

8.4.1 On carefully going through the evidences available on record in the form of statements recorded under Section 108 of the Customs Act, 1962, digital evidences etc., it appears that:-

- Shri Rajubhai based in Dubai, took up the role of **overseas recruiter and abettor**, offering gold to be smuggled by carriers like Shri Imran Haji Mohammed Hotelwala and planning delivery logistics in India.
- Shri Rajubhai provided instructions, arranged handover plans, promised payment, and ensured the gold was concealed and delivered according to a pre-arranged protocol (coded signals inside airport toilet).
- Shri Rajubhai was instrumental in initiating the supply chain for gold smuggling and directly abetting the illegal importation process.



8.4.2 However, whereabouts of Shri Rajubhai@Dubai was not found. Thus, he has not joined with the investigation and he has not come forward to prove his innocence in the smuggling of gold by above said persons. Hence, it appears that Shri Rajubhai@Dubai in a very planned manner attempted to smuggle 2 foreign origin gold Kadas through Shri Rakeshkumar Pandey and Shri Imran Haji Mohammed Hotelwala to India through SVPI Airport. The said Gold Kadas recovered and seized are liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962. Thus, he appears to be the **overseas recruiter and abettor** in this entire smuggling racket of the above 2 gold Kadas.

8.4.3 Therefore, Shri Rajubhai urf Raju Bangali @Dubai has concerned himself in the act of smuggling of 2 foreign origin Gold Kadas and has knowingly violated the various provisions of Foreign Trade Policy 2015-20, Baggage Rules, 2016, Customs Notifications, etc., which rendered the above goods liable to confiscation under Section 111(d) and (1) of the Customs Act, 1962 and rendered himself liable for penalty under Section 112(a) & (b) and 117 of Customs Act, 1962. As per the evidences gathered, available on records it appears that Shri Rajubhai@Dubai is one of the persons of the syndicate involved in smuggling of seized 2 Gold Kadas. However, he has not participated in the investigation and failed to discharge his onus to terms of the provisions of Section 123 of the Custom Act, 1962. These actions render the said 2 Gold Kadas liable for confiscation and also renders Shri Rajubhai / Raju Bangali @Dubai liable for penal action under the Customs Act, 1962.

9. Now therefore, **(i)** Shri Rakeshkumar Pandey, residing at 18, Aditya Nagar, Manjipura (part), Kheda, Gujarat-387320 **(ii)** Shri Imran Haji Mohammed Hotelwala, residing at 6/A, Kismat Apartment, Karimi Flats, Khancho Vaysyabha Jamalpur, Ahmedabad, Gujarat-380001, **(iii)** Shri Arif Kazi having address-302 3rd f 2989/4/1 lallu raijis wando Mirzapur Ahmedabad City Ahmedabad Ahmedabad GJ 380001 **(iv)** Shri Rajubhai urf Raju Bangali @Dubai, are hereby called upon to Show Cause to the **Additional Commissioner/Joint Commissioner of Customs, Ahmedabad**, having their office at Customs House, Navrangpura, Ahmedabad - 380 009, as to why:

- i. 2 (Two) Gold Kadas totally weighing 400.00 grams having purity of 999.0/24 Kt and market value of Rs. 38,90,000/- seized under Section 110 of the Customs Act, 1962 should not be confiscated under Section 111 (d) and (1) of the Customs Act, 1962 also read with Section 123 of the Custom Act, 1962.


- ii. The black-coloured pouch believed to be used for concealing the above said 2 (Two) gold Kadas totally weighing 400.00 grams having purity of 999.0/24 Kt should not be confiscated under Section 119 of the Customs Act, 1962;
- iii. Penalties should not be imposed upon them under Section 112(a) & (b) and Section 117 of the Customs Act, 1962.

10. The noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defense. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do 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 material evidence available on record.

11. The relied upon documents for the purpose of this notice are listed in the Annexure 'R' and scanned copies thereof are provided in DVD/CD enclosed with this notice.

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

13. This show cause notice is being issued without prejudice to any other action that may be taken in respect of the above Services and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962, the Foreign Trade (Development & Regulation) Act, 1992 (as amended), Foreign Trade Policy 2015-20 or any provisions/law made thereof and / or any other law for the time being in force, in the Republic of India.


(Nalin Bilochan)
Additional Director

Encl: Annexure R & DVD containing scanned copies of RUDs.

F. No.: DRI/AZU/GI-02/ENQ-45/2025

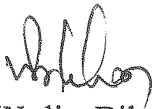
Dated: 11.11.2025

To

- (i) Shri Rakeshkumar Pandey residing at 18, Aditya Nagar, Manjipura (part), Kheda, Gujarat-387320 **E-mail ID: shivansh88896@gmail.com**
- (ii) Shri Imran Haji Mohammed Hotelwala, 6/A, Kismat Apartment, Karimi Flats, Khancho Vaysyabha Jamalpur, Ahmedabad, Gujarat-380001 **E-mail ID: imranhotelwala123@gmail.com.**
- (iii) Shri Mahmadarif Amadmiya Kazi *urf* Arif Kazi having address-302 3rd f 2989/4/1 Lallu raijis wando Mirzapur Ahmedabad City GJ 380001. **E-mail ID: arifkazi927@gmail.com**
- (iv) Shri Rajubhai *urf* Raju Bangali @Dubai
(To be served Through Notice Board)

Copy to-

- (a) The Additional Commissioner/Joint Commissioner of Customs, Ahmedabad along with RUDs (CDR) as per Annexure R, for the purpose of adjudication please.
- (b) The Director General, Central Economic Intelligence Bureau, 6th & 8th floor, Janpath Bhawan, Janpath, New Delhi.
- (c) The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (d) The System In charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- (e) The Assistant/Deputy Commissioner, Customs Ahmedabad, for affixing on the Notice Board for public interest.
- (f) The Additional Director General of Police (Administration), Office of the Director General of Police Police Bhavan, Sector-18, Gandhinagar, Gujarat, for information regarding noticee no.1, and for necessary action as deemed fit.
- (g) Guard File.


(Nalin Bilochan)
Additional Director

Annexure-R**List of Relied Upon Documents (RUDs)**

In respect of the Show Cause Notice **F.No. DRI/AZU/GI-02/ENQ-45/2025 dated 11.11.2025** issued under the provisions of the Customs Act, 1962, to Rakeshkumar Pandey, Shri Imran Haji Mohammed Hotelwala and others for the alleged illegal import of Gold through Sardar Vallabhbhai Patel International Airport (SVPI Airport), Ahmedabad.

RUD No	Document Description	Page No.
RUD-1	Panchnama dated. 14.05.2025 drawn at Sardar Vallabhbhai Patel International Airport (SVPI Airport), Ahmedabad.	1-21
RUD-2	Valuation Report (Annexure - A), Certificate No. 166/2025-26 dated 14.05.2025	1-1
RUD-3	Order under section 110 of the Customs Act, 1962 dated 14.08.2025 issued for the seizure of Gold and other relevant articles.	1-1
RUD-4	Statement dated 14.05.2025 of Shri Rakesh Kumar Pandey	1-4
RUD-5	Statement dated 14.05.2025 of Shri Imran Haji Mohammed Hotelwala	1-9
RUD-6	Statement dated 26.05.2025 of Shri Rakesh Kumar Pandey and chat between Arif Kazi (aaaa 97156363637928) and Shri Rakeshkumar Pandey as Khavjausman (917624024464)	1-17
RUD-7	Statement dated 30.10.2025 of Shri Rakesh Kumar Pandey	1-9
RUD-8	Statement dated 06.11.2025 of Shri Imran Haji Mohammed Hotelwala	1-9
RUD-9	Summons issued to Shri Arif Kazi dated 29.10.2025 and 03.11.2025	1-8
RUD-10	Report dated 14.05.2025 issued by ECS Infotech Pvt. Ltd.	1-15
RUD-11	Report dated 11.06.2025 issued by the NFSU-DGGI Digital Forensics Laboratory, Gandhinagar, Ref No. DGGI-NFSU/ DFL/2025/AZU/46 dated 11.06.2025	1-4
RUD-12	Whatsapp Chats between Shri Rakesh Kumar Pandey (Mobile No. 7624027464) and Shri Arif Kazi (971563637928).	Digital data
RUD-13	Whatsapp Chats between Shri Imran Haji Mohammed Hotelwala (Mobile No. 9328076246) and Shri Arif Kazi (971563637928)	Digital data
RUD-14	CDR/SDR details of the contact no. 9978671640 (Shri Arif kazi), 9328076246 (Shri Imran Haji Mohammed Hotelwala) and 7624027464 (Shri Rakesh Kumar Pandey).	Digital data
Evidence-1	Shoes of Shri Imran Haji Mohammed Hotelwala seized under panchnama dated 14.05.2025.	Deposited at Warehouse SVPI A'bad vide E.No.7392 dated 14.05.2025