



प्रधान आयुक्तका कार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.
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SHOW CAUSE NOTICE

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

Intelligence passed on by the Directorate of Revenue Intelligence, Ahmedabad (hereinafter referred to as "DRI") indicated that one passenger namely **Mr. Umerfaruq Usmangani Panwala**, holder of Indian Passport No. N8939737, aged around 50 years would be arriving at Sardar Vallabbhai Patel International Airport (SVPIA), Ahmedabad from Jeddah (Saudi Arabia) by Indigo Flight No. 6E-92 (Seat No. 24A) on 24/03/2024 and suspected to be carrying restricted/prohibited goods and that the same would be attempted to be smuggled into the country.

2. And, whereas, acting on the aforesaid intelligence, the officers of DRI, Ahmedabad Zonal Unit (AZU), Ahmedabad and officers of Customs, Air Intelligence Unit (AIU), SVPIA, Ahmedabad identified the said passenger from his passport and intercepted him when he was about to exit through the green channel for personal search and examination of his baggage under Panchnama proceedings dated 24/03/2024 **[RUD No.-01]** in presence of two independent Panch witnesses. The passenger was asked as to whether he was carrying any dutiable/ restricted/ prohibited goods and whether he wished to declare before Customs Authorities, in reply the passenger Mr. Umerfaruq Usmangani Panwala denied and informed that he had nothing to declare as he was not carrying any dutiable goods with him. Thereafter, the passenger Mr. Umerfaruq Usmangani Panwala was asked to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival Hall of Terminal 2 building of Airport, after removing all metallic objects from his body/ clothes. The passenger readily removed all the metallic substances from his body such as mobile, coins etc. and kept in a plastic tray and placed it on the table. Thereafter, Mr. Umerfaruq Usmangani Panwala

was asked to pass through the Door Frame Metal Detector (DFMD). However, no beep sound was generated by the DFMD machine indicating nothing objectionable/ metallic substance present on his body/ clothes. He was again asked to pass through the DFMD machine and again no beep sound was generated by the DFMD machine indicating no metallic thing present on person with the pax. Thereafter, all his baggage were subjected to X-Ray screening at the Baggage Screening Machine (BSM) installed at the Green Channel counter no unusual images were noticed indicating anything objectionable was present in his baggage.

2.1 As the passenger was intercepted on specific intelligence that he was carrying Gold in paste form concealed in his body, he was taken to the AIU office located at opposite of Belt No. 2, in arrival Hall of SVPI Airport, Ahmedabad and there on repeated questioning and interrogation, the passenger finally confessed that he was carrying gold in paste form in three capsules containing gold paste concealed in his rectum and 1 (one) strip of gold paste mixed with some chemical inside his underwear. Thereafter, the passenger was taken to the washroom opposite to belt no. 6 of arrival hall, Terminal 2 by officers, where Mr. Umerfaruq Usangani Panwala removed his brown-coloured underwear which had grey coloured cloth stitched into it containing the strip which had the gold paste mixed with some chemical and also removed 3 (three) capsules containing gold paste from his rectum. The said strip removed from his underwear was covered with transparent plastic and all the 3 capsules were covered with white rubber material. On being asked the passenger accepted that the said three capsules and 1 (one) strip consisted of gold in paste form and further admitted that on arrival he did not want to declare the same to Customs so that he could clear it illicitly.

2.2 Thereafter, the Government approved valuer, Shri Kartikey Vasantrai Soni was called upon for examining the authenticity and purity of said semi solid paste in capsules and 1 (one) strip. The Govt. approved valuer informed that the testing of the said materials is only possible at his workshop as gold has to be extracted from such semi solid paste by melting it and also informed the address of his workshop.

Thereafter, the panchas along with the passenger and the officers reached at the referred premises located at 301, Golden Signature, B/h Ratnam Complex, C.G. Road, Ahmedabad-380 006. The Government Approved Valuer, at the premises of the work shop, weighed the said semi-solid/ paste/ dust substances in capsule and strip recovered from the passenger on his weighing scale one by one. After, weighing the semi-solid/ paste/ dust substance in 1 strip form and 3 capsules recovered from Shri Umerfaruq Usangani Panwala, Mr. Kartikey Vasantrai Soni informed that 1 strip and 3 capsules weighed 1065.85 grams and 761.01 grams respectively. The Valuer then converted the said semi solid paste in in 1 strip form and 3 capsules recovered from Mr. Umerfaruq Usangani Panwala into solid gold by melting in furnace one by one separately. After completion of the procedure, the Government Approved Valuer informed that Two Solid bars weighed 950.280 grams & 673.220 grams having purity of 999.0/24kt were derived/ retrieved from the 1065.850 grams & 761.010 grams of semisolid paste substance consisting of Gold paste and some chemical mix, respectively.

2.3 After completion of entire testing and purity process, Shri Soni Kartikey Vasantrai, submitted Valuation Report (Annexure B) certification No. 1599/2023-24 dated 24/03/2024 [**RUD No.-02**] in respect of Mr. Umerfaruq Usangani Panwala. As per the certificate, the total Net weight **1623.500** grams (950.280+673.220) of **2 gold bars** recovered from gold paste which was recovered from Shri Umerfaruq Usangani Panwala having purity 999.0/24kt and total Market Value at **Rs.1,11,29,093/-** (Rupees One Crore, Eleven Lakh, Twenty-Nine Thousand and Ninety-Three only) and total tariff value at **Rs.94,63,382/-** (Rupees Ninety-four Lakh, Sixty-Three Thousand, Three Hundred and Eighty-two only). The value of the gold bars had been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15/03/2024 (Gold) and Notification No. 18/2024-Customs (N.T.) dated 07/03/2024 (Exchange Rate).

The details of which are as under:

S. No	Details of Items	PC S	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1	Gold Bar (derived from 3 capsule)	1	950.280	999.0 24 Kt	65,14,169/-	55,39,182/-
2	Gold Bar (derived from strip)	1	673.220	999.0 24 Kt	46,14,923/-	39,24,199/-
TOTAL		2	1623.500		1,11,29,093/-	94,63,382/-

2.4 The passenger, Mr. Umerfaruq Usmangani Panwala and the Panch witnesses were satisfied and agreed with the testing and Valuation Report given by Government Approved Valuer and they put their dated signature on the said valuation report as a token of the fact that everything was done before them in a perfect manner.

2.5 After the proceedings of the extraction of gold at the workshop, its valuation and checking of purity, the officers took possession of the recovered 2 gold bars as well packing material (Underwear and transparent plastic material used for concealment). Thereafter, the officers along with the panch witnesses and passenger left the workshop premises of Shri Soni Kartikey Vasantrai and reached back to the AIU office at terminal 2 of SVPI Airport, Ahmedabad.

2.6 Shri Umerfaruq Usmangani Panwala produced the identity proof documents which are as under: -

- (i) Copy of Passport No. N8939737 issued at Ahmedabad on 17/03/2016 valid up to 16/03/2026.
- (ii) Boarding pass of Indigo Flight No. 6E92 from Jeddah to Ahmedabad dated 24/03/2024 having seat No.24A.

2.7 Thereafter, the Officers showed the passenger Mr. Umerfaruq Usmangani Panwala as well as the Panch witnesses the passenger manifest of Indigo Flight No. 6E- 92, in which name of Mr. Umerfaruq Usmangani Panwala was mentioned at Seat No. 24A. The panchas as well as the passenger put their dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

2.8 Whereas, the Officers informed the panchas as well as the passenger Mr. Umerfaruq Usmangani Panwala that the recovered 2 Gold bars having purity 999.0/ 24kt and total Market Value at Rs.1,11,29,093/- (Rupees One Crore, Eleven Lakh, Twenty Nine Thousand and Ninety Three only) and total tariff value at Rs.94,63,382/- (Rupees Ninety four Lakh, Sixty Three Thousand, Three Hundred and Eighty two only) was 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. The 2 Gold Bars, totally weighing 1623.500 Grams of purity 999.0/24 KT having value of Rs.1,11,29,093/- [Market Value] and Rs.94,63,382/- [Tariff Value] recovered from Mr. Umerfaruq Usmangani Panwala were placed under seizure vide panchnama drawn on 24/03/2024. The seizure was made under the provisions of Section 110 of the Customs Act, 1962, on the reasonable belief that the said goods was smuggled into India and are liable for confiscation. The passenger Mr. Umerfaruq Usmangani Panwala had attempted to smuggle gold into India by way of concealment in his rectum and hiding in his underwear in form of Gold Paste, with an intent to evade payment of Customs duty which was clear violation of the provisions of the Customs Act, 1962. Further, the packing material used for packing and concealment of the said gold paste were also placed under seizure vide panchnama drawn on 24/03/2024 under reasonable belief that same was liable for confiscation under the provisions of the Customs Act, 1962.

2.9 The officer, then, in presence of the panchas and the said passenger Mr. Umerfaruq Usmangani Panwala placed 2 gold bars of 999.0/ 24 kt. purity weighing 1623.500 (950.280+673.220) grams recovered from Mr. Umerfaruq Usmangani Panwala in one transparent plastic box and the packing material (Underwear and transparent plastic used for concealment) in another transparent plastic box and after placing the packing list on the said transparent boxes, tied it with white thread and sealed with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

3. Statement of Mr. Umerfaruq Usmangani Panwala was recorded on 24/03/2024 under Section 108 of the Customs Act, 1962 **[RUD No.- 03]**, wherein he *inter alia* stated that :

- He is Ola Rapido Two-Wheeler driver and work at Ahmedabad; that his monthly income was Rs.13,000/- to 15,000 (approx.).
- He had gone to Jeddah on 29 February 2024 for religious purpose i.e. umra. His all trip was sponsored by one of his cousin sisters namely Ms. Amrin Chhipa, who lived in Jeddah itself and Ms. Amrin Chhipa his cousin sister had arranged flight ticket for him.
- The said trip was his second abroad trip and before this trip, one time earlier too. I along with my wife had gone to Jeddah four months ago. That trip was my personal trip and the expenses for the same were born by myself only.
- On being asked to go through the Panchnama dated 24/03/2024, he thoroughly gone through the Panchnama dated 24/03/2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and he stated that he was present during the entire course of the said panchnama proceedings and he agreed with the contents of the said Panchnama. He further stated that on his request he had been explained the said Panchnama in Hindi Language. Upon perusal of the panchnama, in token of its correctness, he put his dated signature on the last page of the panchnama.
- On being asked that as per above Panchnama dated 24/03/2024 drawn at SVP International Airport, Ahmedabad, he was intercepted on 24/03/2024 by the officers of customs at green channel and during the further comprehensive physical examination, gold in paste form/ semi solid form was recovered from him, he stated that he agreed that after his arrival at SVPI Ahmedabad Airport, when he was trying to exit from Airport after crossing red channel, he was intercepted by the custom officers at green channel. After interception, he was also enquired by the officers whether he had any dutiable items to declare, to which

he had denied to them; that he had carried gold in paste form/semi solid form by way of concealing the same in his underwear, which, he was wearing during his arrival at SVPI Airport. In addition to the same. he had also carried three capsules containing gold in paste form/semi solid form by way of concealing the same in his rectum. During the physical examination the custom officers recovered the said gold items from him.

- On being asked to go through the valuation report/ certificate submitted by the government approved valuer after completing the examination, melting & valuation process of gold in paste form & semi solid form recovered from him and provide the purchase documents/ details such as invoice etc., if any, in respect of the above gold in paste form/ semi solid form, which was recovered from him, he stated that he had gone through the valuation report/certificate no. 1599/2023-24 dated 24/03/2024 submitted by the government approved valuer and he put his dated signature on the said valuation report as a token of having seen the same. He further stated that after completion of examination, melting & valuation, two gold bars totally weighing of 1623.500 Grams having purity 999.0/24 Kt and market value of Rs.1,11,29,093/- have been extracted/ derived from the gold in paste form/ semi solid form recovered from him; that he did not possess any documents such as purchase invoice, delivery challan etc. in relation to the above gold; that he was not the owner of the said gold, on the contrary, the same had been handed over to him by a person in Jeddah for sole purpose to smuggle the same into India.
- On being asked that who was the owner of the said gold items recovered from him, he stated that his cousin sister Ms. Amrin Chhipa at Jeddah, had introduced him to a person, who asked him to smuggle the above gold items into India and offered him monetary consideration of Rs.17,000/- along with arrangement of flight tickets for his journey from Jeddah to India. He also stated that he agreed to the said offer made by him (the person

in Jeddah) and subsequently, he (the person in Jeddah) handed over such gold items to him (Mr. Umerfaruq Usmangani Panwala) for undertaking the process of smuggling of above gold items into India. Since, his cousin sister had introduced him to the said person in Jeddah, he (Mr. Umerfaruq Usmangani Panwala) didn't ask the detail contact such as name, address etc. He didn't have any contact detail of such person.

- On being asked to provide the contact detail, address etc. of his sister Ms. Amrin Chhipa, he stated that he didn't have her address details as after his arrival to Jeddah, she herself had come to airport to receive him (Mr. Umerfaruq Usmangani Panwala). However, he had her contact no. 9265513400.
- On being asked why he had not declared the Gold on arrival and opted for green channel, he stated that he had brought the above gold items for the sole purpose of illegal smuggling of Gold by way of concealment in his underwear as well as by way of hiding in his body though he was fully aware that smuggling of gold without payment of Custom duty is an offence. He also stated that after the interception at green channel, the custom officials had enquired him whether he had any dutiable items to declare, to which he had denied so as to evade the Custom Duty. He did not make any declarations in this regard. He confirmed the total two gold bars totally weighing of 1623.500 Grams having purity 999.0/24 Kt. and market value of Rs.1,11,29,093/- as narrated under the Panchnama dated 24/03/2024 have been extracted/derived from total gold in paste form/semi solid form recovered from him. He had opted for green channel so that he could smuggle the gold without paying custom duty.
- On being asked whether he was aware that bringing dutiable/prohibited/ restricted goods without declaration and without payment of duty is an offence under Customs Act 1962 & Rules made thereunder, he stated that he was well aware that bringing dutiable/prohibited/restricted goods without declaration and

without payment of duty is an offence. He confessed/admitted his mistake.

4. Whereas, from the foregoing paras, it appears that Mr. Umerfaruq Usangani Panwala had brought gold in form of semi solid paste substance consisting of Gold & other Chemical Mix in form of 1 strip and 3 capsules weighing 1065.85 grams and 761.01 grams respectively and Two gold bars weighing 950.280 grams & 673.220 grams having purity of 999.0/24kt valued Rs.1,11,29,093/- [Market Value] and Rs.94,63,382/- [Tariff Value] were derived/ retrieved from the same. The above said Gold in form of paste recovered from the said passenger was attempted to be smuggled into India with an intent to evade payment of Customs duty by way of concealment in his body i.e. rectum and cloths (underwear), which was clear violation of the provisions of the Customs Act, 1962. Thus, on a reasonable belief that the said two gold bars weighing 950.280 grams & 673.220 grams retrieved from the 1065.85 grams and 761.01 grams of gold paste recovered from Mr. Umerfaruq Usangani Panwala, having purity of 999.0 /24 KT and valued at Rs.1,11,29,093/- [Market Value] and Rs.94,63,382/- [Tariff Value], which was an attempt to smuggle by the passenger, liable for confiscation as per the provisions of the Customs Act, 1962; hence, the said retrieved gold were placed under seizure under the provision of Section 110 of the Customs Act, 1962 vide Seizure memo/ Order dated 24/03/2024 **[RUD No. 04]**.

5. ARREST OF Mr. UMERFARUQ USMANGANI PANWALA:

5.1 From the statement of Mr. Umerfaruq Usangani Panwala recorded under Section 108 of the Customs Act, 1962 as well as from Panchnama proceedings dated 24/03/2024, it was evident that Mr. Umerfaruq Usangani Panwala had knowingly and intentionally attempted to smuggle 1623.500 grams of Gold, having purity of 999.0/24 Kt and having Market value of Rs.1,11,29,093/- and Tariff Value of Rs.94,63,382/- concealed in his underwear as well as inside the rectum by him with an intend of illicitly clearing the said gold and to evade customs duty as recorded under panchnama dated 24/03/2024.

5.2 The said passenger, Mr. Umerfaruq Usmangani Panwala was arrested on 24/03/2024 for committing offences punishable under section 135 of the Customs Act, 1962, and he was produced before the Hon'ble Additional Chief Metropolitan Magistrate, Ahmedabad on 25/03/2024 who pleased to remand him to Judicial Custody. The bail application No. 3540/2024 of the accused was rejected vide order dated 01/05/2024 by the Hon'ble Additional Chief Metropolitan Magistrate, Ahmedabad. The accused had then filed Criminal Misc. Application No. 6307 of 2024 before the Hon'ble Additional Chief Metropolitan Magistrate, Ahmedabad on 24/05/2024 for default bail and the accused was granted default bail, subject to conditions, vide order dated 25/05/2024 by the Hon'ble Additional Chief Metropolitan Magistrate, Ahmedabad.

Allegations and relevant legal provisions of the Customs Act, 1962

6. Whereas from the facts and circumstances discussed above, it is evident that Mr. Umerfaruq Usmangani Panwala had attempted to smuggle gold in form of semi solid substance material consisting of Gold & other Chemical Mix totally weighing 1623.500 grams (950.280+673.220) with an intention to evade payment of customs duty. The said gold was brought into India by the passenger for commercial purpose and cannot be construed as 'bonafide baggage' within the meaning of Section 79 of the Act read with Para 2.27 of the Foreign Trade Policy, 2023. As per Para 2.27 of the Foreign Trade Policy, a passenger is allowed to import Bona-fide household goods and personal effects as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by Ministry of Finance. It appears that the import of goods in commercial quantity was with intent to evade customs duty & earn profit and not covered within the ambit of 'bonafide baggage'. Therefore, imports of such goods are not permitted through the baggage mode. It also appears that the passenger attempted to smuggle the goods without filing the Customs declaration form, which appears to be in contravention of Section 77 of the Act read with the Baggage Rules, 2016 ('Baggage Rules') and

Regulation 3 of the Customs Baggage Declaration Regulations, 2013 ('Baggage Regulations'). The above act on the part of the passenger appears to be amounting to smuggling within the meaning of Section 2(39) of the Act. It also appears that the gold is to be construed as 'Prohibited' in terms of the provisions of Section 2(33) of the Act.

7. Whereas it appears that Mr. Umerfaruq Usmangani Panwalawas carrying the above gold personally. As per Section 123 of the Customs Act, 1962 Gold is a notified item and as per Section 123 (1) of Customs Act, 1962:

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

(a) in a case where such seizure is made from the possession of any person, -

(i) on the person from whose possession the goods were seized; and

(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.

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

(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify. Thus, it appears that the said gold brought into India by the passenger was liable for seizure under the Customs Act., 1962, on the reasonable belief that these were smuggled goods, and the burden of proof that these goods have been legally imported lies upon the claimant or on the person from whose possession the said goods were recovered. In the instant case the passenger, Mr. Umerfaruq Usmangani Panwala was unable to produce

any documents showing the legitimate import of the said gold into India on payment of duty and through legal channels. Further the passenger, Mr. Umerfaruq Usmangani Panwala had admitted that he had brought the said gold to gain pecuniary/financial benefits. Therefore, it appears that the passenger knowingly dealt with the said goods, i.e. carrying, keeping, concealing or in any other manner dealing with the goods which he knew or had reason to believe that the same were liable for confiscation under the Customs Act. Therefore, it appears that the said gold was smuggled in contravention of the provisions of Customs Act, 1962 and the same are therefore, liable to confiscation under section 111(d), 111(i), 111(l), and 111(m) of the Customs Act, 1962. Further Adhesive tapes and underwear used as packing material to conceal and hide the said gold are also liable for confiscation under Section 118(a) and 119 of the Customs Act, 1962. From the statement dated 24/03/2024 of the passenger it appears that he was actively involved in the smuggling of the said gold. Hence, the acts of omission and commission on the part of Mr. Umerfaruq Usmangani Panwala appears to have rendered himself liable for penal action under the provisions of Section 112(a) and 112(b) of the Customs Act, 1962.

8. It thus appears that the various provisions of the Customs Act, 1962 have been contravened in the instant case of smuggling:

- Section 77 of the Act as Mr. Umerfaruq Usmangani Panwala had failed to make a declaration of the imported gold in form of semi solid paste substance consisting of Gold & other Chemical Mix totally weighing 1065.85 grams and 761.01 grams which were recovered from his possession;
- Section 79 of the Act as he has imported the said gold for commercial purpose which was not for his bonafide use;
- Section 7 of the Foreign Trade (Development & Regulations) Act, 1992 as he imported gold in form of semi solid substance material consisting of Gold & other Chemical Mix for commercial purpose.
- Rule 11 of the Foreign Trade (Regulation) Rules, 1993 as he failed to declare the value, quantity and description of the gold imported by him;

- Para 2.27 of the Foreign Trade Policy 2023 as he acted contrary to the restrictions imposed and imported non bonafide baggage.

9. It appears that the passenger Mr. Umerfaruq Usmangani Panwalahad not filed the baggage declaration form and had not declared that gold in form of semi solid substance material consisting of Gold & other Chemical Mix in his possession, as envisaged under Section 77 of the Act read with the Baggage Rules and Baggage Regulations. It also appears that the import was for non bonafide purpose. Moreover, gold or silver, in any form, other than ornaments is not allowed free of duty. Further, one kg of gold can also be imported by an eligible passenger as envisaged under Notification No 50/2017-Cus dated 30/06/2017 (Sr. No 356 read with condition no: 41) wherein an 'eligible passenger' means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967, who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits. In the instant case the passenger had carried the Gold and not declared before the Customs Authority at Ahmedabad Airport and in contrary he concealed the said Gold in paste form in his body i.e. rectum and cloth (underwear) with an intent to evade payment of applicable Customs duty. It, therefore, appears that all the above acts of contravention on the part of the passenger have rendered the seizure of gold retrieved from semi solid substance material consisting of Gold & other Chemical Mix, liable to confiscation, under the provisions of Sections 111(d), 111(i), 111(l) and 111(m) of the Act. It further appears that the gold in form of semi solid substance material consisting of Gold & other Chemical Mix totally weighing 1065.85 grams and 761.01 grams imported by Mr. Umerfaruq Usmangani Panwalais to be construed as 'smuggling' within the meaning of Section 2 (39) of the Act and the said gold also appear to be 'prohibited' within the meaning of Section 2(33) of the Act. By using the modus of concealing the gold in form of

semi solid substance material consisting of Gold & other Chemical Mix in his body i.e. rectum and cloth (underwear), it appears that the passenger was fully aware that the goods would be of offending nature on its import. It appears that he has involved himself in carrying, keeping, concealing and dealt with the offending goods in a manner which he knew or had reasons to believe was liable to confiscation under the Act. Adhesive tapes and underwear used as packing material to conceal and hide the said gold are also liable for confiscation under Section 118(a) and 119 of the Customs Act, 1962. It, therefore, appears that the passenger has rendered himself liable for penal action under the provisions of Section 112(a) and 112(b) of the Act.

10. Further, the passenger did not produce any valid declaration for possession of Gold in form of semi solid substance material consisting of Gold & other Chemical Mix wherein Mr. Umerfaruq Usmangani Panwalahad brought gold weighing 1623.500 grams (950.280+673.220) valued Rs.1,11,29,093/- [Market Value] and Rs.94,63,382/- [Tariff Value] as required in terms of Regulation No. 3 of the Customs Baggage Declaration Regulations, 2013 framed under Section 81 of the Customs Act, 1962, with an intention to evade payment of Customs duty. The passenger therefore appears to has rendered himself liable for penalty under the Customs Act, 1962.

11. Now, therefore, **Mr. Umerfaruq Usmangani Panwala**, 4277 Moto Vas Near Nadiawad, Jamalpur, Ahmedabad-380001, is called upon to show cause in writing to **the Additional Commissioner of Customs, Customs Ahmedabad** having his office at Custom House, Opp. Old High Court, Navrangpura, Ahmedabad- 380 009 as to why:

- i) Two Gold bars, totally weighing **1623.500** grams (950.280+673.220), having purity of 999.0/ 24KT retrieved from semi solid paste substance material consisting of Gold & other Chemical Mix, totally weighing 1826.86 Grams (1065.85 + 761.01 grams), having total value of **Rs.1,11,29,093/-** (Rupees One Crore, Eleven Lakh, Twenty-Nine Thousand and Ninety-Three only) [Market Value] and **Rs.94,63,382/-** (Rupees Ninety-four Lakh,

Sixty-Three Thousand, Three Hundred and Eighty-Two only) [Tariff Value] placed under seizure vide panchnama drawn on 24/03/2024 and Seizure Memo/Order dated 24/03/2024, should not be confiscated under the provisions of Sections 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962;

ii) The packing material adhesive tapes and underwear used as packing material to conceal and hide the gold placed under seizure under panchnama dated 24/03/2024 and Seizure Memo/Order dated 24/03/2024, should not be confiscated under Section 118(a) and 119 of the Customs Act, 1962.

iii) penalty should not be imposed upon him under Section 112(a) and 112(b) of the Act;

12. Mr. Umerfaruq Usmangani Panwala, 4277, Moto Vas, Near Nadiawad, Jamalpur, Ahmedabad-380001 is further required to state specifically in his written reply as to whether he wish to be heard in person before the case is adjudicated. If no specific mention is made about this in his written submissions, 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 upon which he intends to rely in support of his defense.

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

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

15. 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.

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


 (Vishal Malani)
 Additional Commissioner,
 Customs Ahmedabad

F. No. VIII/10-108/SVPIA-D/O&A/HQ/2024-25
 DIN : 20240771MN000000C496

Date: 15/07/2024

BY SPEED POST

To,

Mr. Umerfaruq Usmangani Panwala,
 4277, Moto Vas, Near Nadiawad,
 Jamalpur, Ahmedabad-380001

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs (AIU), T-2 Terminal, Sardar Vallabhbhai Patel International Airport, Ahmedabad-380003.
- (ii) The Deputy/Assistant Commissioner of Customs (Prosecution), HQ, Ahmedabad.
- (iii) The System In-charge, Customs HQ, Ahmedabad for uploading on official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- ✓(iv) Guard File.

Annexure 'R'

Documents relied upon the notice to Show Cause Notice issued against Mr. Umerfaruq Usmangani Panwala.

No	Document	Remarks
1	Panchnama drawn on 24/03/2024 at SVP International Airport, Ahmedabad for recovery of Gold and seizure of Gold.	Copy enclosed
2	The Valuation Report dated 24/03/2024 submitted by the Government Approved Valuer in respect of Gold recovered from Mr. Umerfaruq Usmangani Panwala.	Copy enclosed
3	Statement of Mr. Umerfaruq Usmangani Panwala recorded on 24/03/2024 u/s 108 of the Customs Act, 1962.	Copy enclosed
4	Seizure memo Order dated 24/03/2024 issued under Section 110(1) of the Customs Act, 1962 in respect of Gold recovered from Mr. Umerfaruq Usmangani Panwala.	Copy enclosed
5	Photo copies of Passports and other travelling documents.	Copy enclosed

Panchnama dated 24.03.2024 drawn in the Arrival Hall of Terminal 2 of SVPI Airport, Ahmedabad

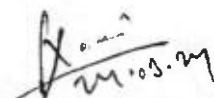
Sr. No.	Name & Address of the Panchas	Age	Occupation
1.	Laxman Lal Labana S/o Maganlal Labana, Vard No. 6, Sajjanpura, Bankra, Dungarpur, Rajasthan -314406	48	Service
2.	Manish Labana, 128, Jadavnagar, Bharvad Vas, Mamnagar, Ahmedabad- 380052	26	Service

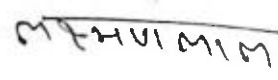
We the above named panchas are called by a person today on 24.03.2024 at around 08:45 hours, who introduces himself as Ravi Prakash Chowdhury, Superintendent of Customs, Air Intelligence Unit (AIU), SVP International Airport, Ahmedabad by showing his identity card and requests us to remain present as panchas during the course of personal and baggage search proceedings of one passenger, that he and his other colleagues are going to conduct. Further, the AIU officer also introduces other officers accompanying him Shri C. Varghese Rappai, Shri Dinbandhu Dinanath, both SIO, DRI, AZU, Shri B. N. Doria, Superintendent, Air Intelligence Unit, Shri Kalyan Prasad, Superintendent, Air Intelligence Unit, Shri Rakesh Ranjan, Shri Vishu Jain both Intelligence officers, DRI, Ahmedabad Zonal Unit, Shri Ajay, Inspector, Air Intelligence Unit, at SVPI Airport, Ahmedabad.


Now, the AIU Officer informs us that on the basis of intelligence received from the DRI, Ahmedabad Zonal Unit, one passenger namely Shri Umerfaruq Usmangani Panwala, Male, Passport No. N8939737 is suspected to be carrying restricted/prohibited goods and therefore a thorough search of all the baggage of the passenger as well as his personal search is required to be carried out and requested us to be present as independent panchas during the entire proceedings. Therefore, we, the panchas give our consent to remain present as witness during the entire proceedings.

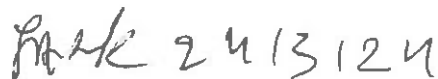
Accordingly, in the presence of we, the panchas and the officers intercept the passenger with his baggage when the said passenger tries to exit through Green Channel at the arrival hall of terminal 2 of Sardar

Before me,


(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1  24.3.24

Pancha 2  24.3.24



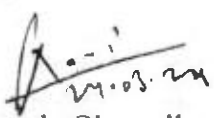
(Mr. Umerfaruq Usmangani Panwala)

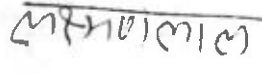
Vallabhbhai Patel International Airport (SVPI), Ahmedabad. On being asked about his identity by the AIU officer, the said passenger identifies himself as Mr. Umerfaruq Usmangani Panwala and shows his Passport which is an Indian Passport bearing No. N8939737 and shows his Boarding Pass which shows that he had travelled from Jeddah to Ahmedabad on 24.03.2024 by Indigo Flight No. 6E-92 (Seat No. 24A) at SVPI Airport, Ahmedabad. The AIU officers ask Mr. Umerfaruq Usmangani Panwala if he has anything to declare, in reply to which he denies. The AIU officer informs the passenger that they will be conducting his personal search and detailed examination of his baggage. Then, the officers offer their personal search to the passenger, but the passenger denies saying that he has full trust on the officers. Now, the AIU officers ask the passengers whether he want to be checked in front of an Executive Magistrate or Superintendent of Customs, in reply to which the passengers give their consent to be searched in front of the Superintendent of Customs. Now, the AIU officer asks Mr. Umerfaruq Usmangani Panwala to pass through the Door Frame Metal Detector (DFMD) Machine installed near the green channel in the Arrival hall of Terminal 2 building, after removing all metallic objects from his body/clothes. The passenger removes all the metallic objects such as mobile, coins etc. and keeps in a plastic tray and passes through the DFMD. However, no beep sound is heard indicating that there is nothing objectionable/metallic substance on his body/clothes. Then, the officers in presence of we the panchas carry out the examination of 3 baggages of Shri Umerfaruq Usmangani Panwala and do not find anything objectionable in the baggage.

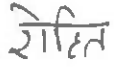
Thereafter, the said passenger, we Panchas and the DRI & AIU officers move to the AIU Office located opposite Belt No.3 of the Arrival Hall, Terminal-2, SVPI Airport, Ahmedabad.

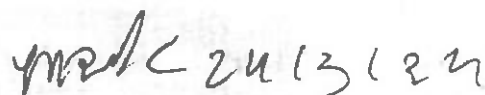
The Now, the AIU officers ask Mr. Umerfaruq Usmangani Panwala again if he is having anything dutiable which is required to be declared to the Customs to which the said passenger denies. Now, in presence of we the Panchas, DRI and AIU Officers interrogate the said passenger and on sustained interrogation and repeated questioning, the passenger confesses that he is carrying 3 (three) capsules containing gold paste concealed in his rectum and 1 (one) strip of gold

Before me,


(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.  24.3.24

Pancha 2.  24.3.24



(Mr. Umerfaruq Usmangani Panwala)

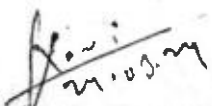
paste mixed with some chemical inside his underwear. Thereafter, the passenger is now taken to the washroom opposite belt no. 6 of arrival hall, Terminal 2 by Officer, where Mr. Umerfaruq Usmangani Panwala removes his brown coloured underwear which has grey coloured cloth stitched into it containing the strip which has the gold paste mixed with some chemical and also removes 3(three) capsules containing gold paste from his rectum. The said strip removed from his underwear is covered with transparent plastic and all the 3 capsules are covered with white rubber material.

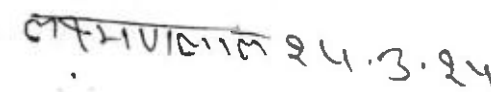
Thereafter, in presence of we the panchas the officer calls the Government Approved Valuer and informs him that 1 (one) strip containing semi-solid substances consisting of Gold and Chemical mix covered with transparent plastic and 3 (three) capsules containing semi-solid substances consisting of Gold and Chemical mix covered with white coloured material have been detected from passenger Shri Umerfaruq Usmangani Panwala and hence, he needs to come to the Airport for testing and Valuation of the said material. In reply, the Government Approved Valuer informs the Officers that the testing of the said material is only possible at his workshop as gold has to be extracted from such semi solid/paste form by melting it and also informs the address of his workshop.

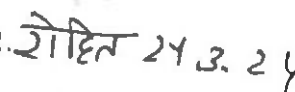
Thereafter, at around 12:45 P.M we the panchas along with the passenger and the Officers leave the Airport premises in a Government Vehicle and reach at the premises of the Government Approved Valuer located at 301, Golden Signature, Bh. RatnamComplex, C.G. Road, Ahmedabad-380 006.

On reaching the above referred premises, the officer introduces we, the panchas as well as the passenger to one person named Shri Kartikey Vasantrai Soni, Government Approved Valuer. Thereafter, Shri Kartikey Vasantrai Soni, weigh the said semi-solid/paste/dust substances in capsule and strip recovered from the passenger on his weighing scale one by one. After, weighing the semi-solid/paste/dust substance in 1 strip form and 3 capsules recovered from Shri Umerfaruq Usmangani Panwala, Mr. Kartikey Vasantrai Soni informs that the gross weight of said substance is approx. 1065.85 grams and

Before me,

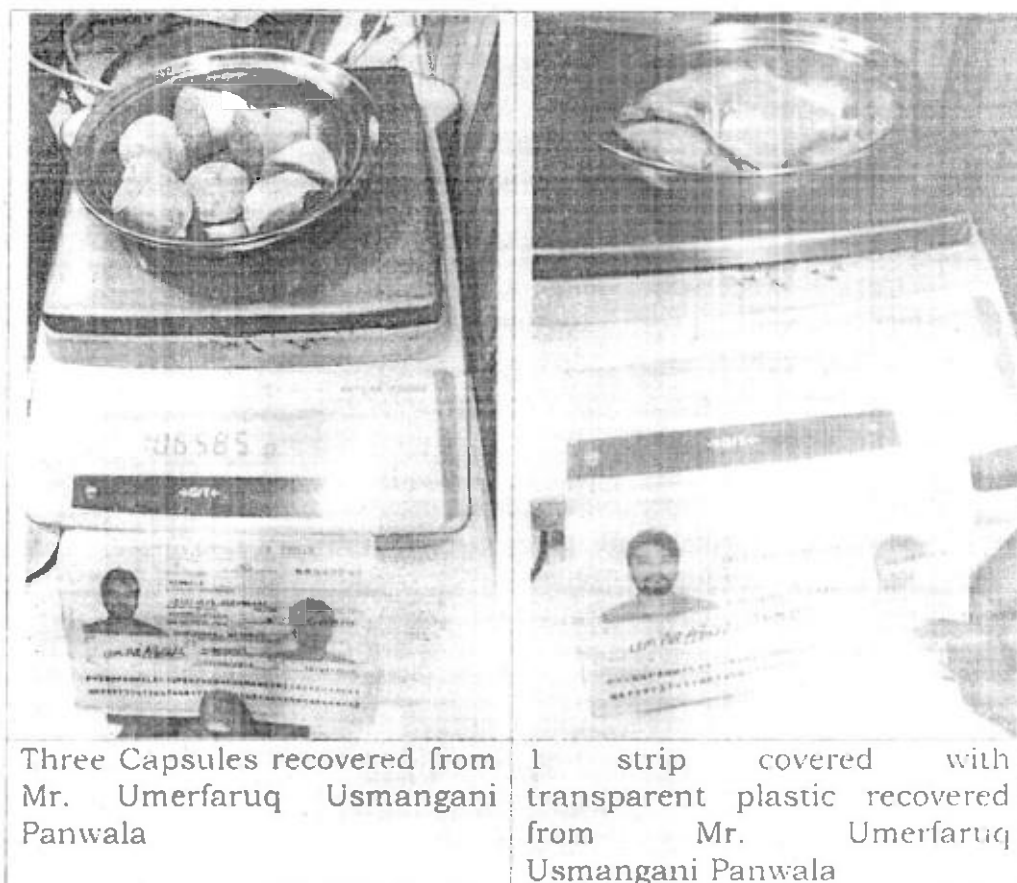

(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.  24.3.24

Pancha 2.  24.3.24

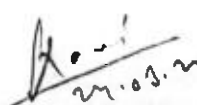

(Mr. Umerfaruq Usmangani Panwala)

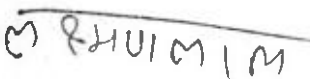
approx. 761.01 grams respectively. The officers take the photograph of the weight which is as under:

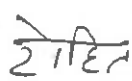


Thereafter, Shri Kartikey Vasantrai Soni leads we, the panchas, passengers and officers to the furnace, inside his workshop. Here, Shri Kartikey Vasantrai Soni starts the process of converting the said paste like substance in 1 strip recovered from the underwear of Shri Umerfaruq Usmangani Panwala by putting the strip after removing the transparent plastic into the furnace and upon heating the said substance, it turns into liquid material. The said substance in liquid state is taken out of furnace, and poured into a mould and after cooling

Before me.


 (Ravi Prakash Chowdhury)
 Superintendent (AIU)
 Customs, SVPIA, Ahmedabad

Pancha 1.  24.3.24

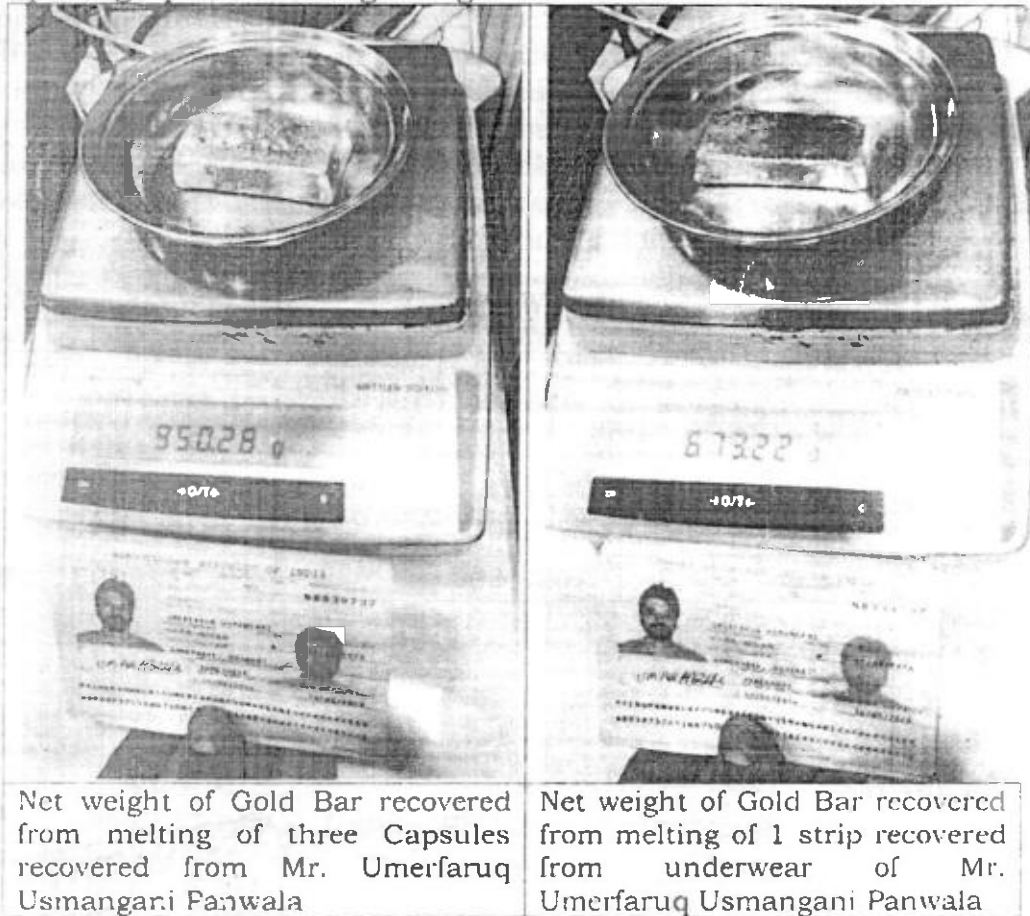
Pancha 2. 24.3.24 

 24/3/24

(Mr. Umerfaruq Usmangani Panwala)

for some time, it becomes golden coloured solid metal in form of a bar. Shri Kartikey Vasantrai Soni then start converting the paste like substances of 3 capsules recovered from the rectum of Shri Umerfaruq Usmangani Panwala by putting the capsules without removing the material into the furnace and upon heating the said semi-solid substances, turns into liquid materials. The said substance in liquid state are taken out of furnace, and poured in a bar shaped plate and after cooling for some time, they become yellow coloured solid metals in form of a bars.

Shri Soni Kartikey Vasantrai test the purity of all the gold bars and weighs the same in an electronic weighing scale. The officers take the photograph of the weight of gold bars which is as under



Before me,

Ravi
24.03.24
(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1. *पंचा १* 24.3.24

Pancha 2. *पंचा २* 24.2.24

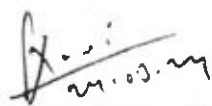
Umerfaruq 24/3/24
(Mr. Umerfaruq Usmangani Panwala)

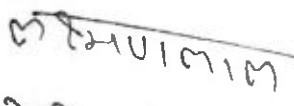
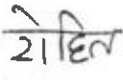
After completion of the entire procedure, in presence of we the panchas, Shri Kartikey Vasantrai Soni informs the officers that the extracted gold bars are having purity 999.0/24kt. Shri Kartikey Vasantrai Soni informs that the Gold bar weighing 950.280 grams & 673.220 grams having purity of 999.0/24kt is derived from the 1065.850 grams & 761.010 grams of semisolid paste substance consisting of Gold paste and some chemical mix which is recovered from Shri Umerfaruq Usmangani Panwala.

After completion of entire testing and purity process, Shri Soni Kartikey Vasantrai, submitted Valuation Report (Annexure - B) certification no. 1599/2023-24 dated 24.03.2024 in respect of Shri Umerfaruq Usmangani Panwala. As per the certificate, the total Net weight 1623.500 grams (950.280+673.220) of 2 gold bars recovered from gold paste which was recovered from Shri Umerfaruq Usmangani Panwala having purity 999.0/24kt and total Market Value at Rs. 1,11,29,093/- (Rupees One Crore Eleven Lakhs Twenty Nine Thousand and Ninety Three only) and total tariff value at Rs. 94,63,382/- (Rupees Ninety four Lakhs Sixty Three Thousand Three Hundred and Eighty two only). The value of the gold bars has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate). The details of which are as under:-

S. N.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	Gold Bar (derived from 3 capsules)	1	950.280	999.0 24Kt	6514169	5539182
2	Gold Bar (derived from strip)	1	673.220	999.0 24Kt	4614923	3924199
	Total	2	1623.500		11129093	9463382

Before me,


(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs SVPIA, Ahmedabad

Pancha 1.  24.3.24
Pancha 2.  24.3.24

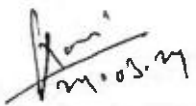

(Mr. Umerfaruq Usmangani Panwala)

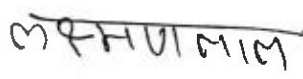
having purity 999.0/24kt and total Market Value at Rs. 1,11,29,093/- (Rupees One Crore Eleven Lakhs Twenty Nine Thousand and Ninety Three only) and total tariff value at Rs. 94,63,382/- (Rupees Ninety four Lakhs Sixty Three Thousand Three Hundred and Eighty two only). The value of the gold bars has been calculated as per the Notification No. 22/2024-Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024-Customs (N.T.) dated 07.03.2024 (exchange rate) recovered from the above said passenger is attempted to be smuggled into India with an intent to evade payment of Customs duty which is a clear violation of the provisions of Customs Act, 1962. Thus, the officer informs that they have a reasonable belief that the above said Gold is being attempted to be smuggled by Mr. Umerfaruq Usmangani Panwala and is liable for confiscation as per the provisions of Customs Act, 1962; hence, the said gold bars along with packing material are being placed under seizure.

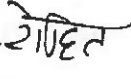
The officer, then, in presence of we the panchas and in the presence of the said passenger Mr. Umerfaruq Usmangani Panwala places the 24 kt. 2 gold bars of 999.0 purity weighing 1623,500 (950.280+673.220) grams recovered from Mr. Umerfaruq Usmangani Panwala in one transparent plastic box (**Annexure-C**) and the packing material (Underwear and transparent plastic used for concealment) in another transparent plastic box (**Annexure-C1**) and after placing the packing list (**Annexure-C and Annexure-C1**) on the said transparent boxes, ties it with white thread and seals it with the Customs lac seal in such a manner that same cannot be opened without tempering the Customs lac seal.

We, the above mentioned two panchas, the AIU officer as well as the passenger put our dated signature on the packing lists placed over the boxes as a token of having packed and sealed in our presence and in the presence of the passenger Mr. Umerfaruq Usmangani Panwala. The said sealed 2 transparent plastic containers containing 2 gold bars alongwith the packing materials (Annexure-C and Annexure-C1 respectively) are handed over to the Ware House Incharge, SVPI Airport, Ahmedabad vide Ware House Entry No. 7002 dated 24.03.2024 and 7002A dated 24.03.2024 respectively.

Before me,


(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.  24.3.24

Pancha 2.  24.3.24


(Mr. Umerfaruq Usmangani Panwala)

After the proceedings of the extraction of gold at the workshop, its valuation and checking of purity, the officers took possession of the recovered 2 gold bars as well packing material (Underwear and transparent plastic material used for concealment). Thereafter, the officers and we the panchas, leave the workshop premises of Shri Soni Kartikey Vasantrai at around 15:15 hours on 24.03.2024 and reach back to the terminal 2 of SVPI Airport at around 15:35 hours on 24.03.2024 along with the extracted 2 (two) gold bars and the remnant of packing material and concealment material.

The method of testing and the valuation used by Shri Kartikey Soni, is done in a perfect manner in presence of we the panchas, passengers Shri Umerfaruq Usmangani Panwala and we the panchas are satisfied and agreed to the testing and Valuation Report given by Shri Kartikey Soni, and in agreement of the same, we put our dated signature on the said valuation report.

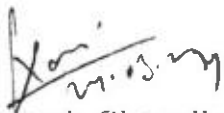
On being asked by the officers, in the presence of we, the panchas, the passenger viz. Shri Umerfaruq Usmangani Panwala produces the identity proof documents which are as under:-

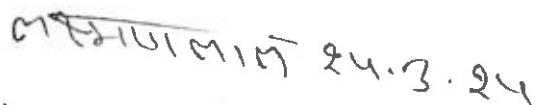
- i) Copy of Passport No. N8939737 issued at Ahmedabad on 17.03.2016 valid up to 16.03.2026.
- ii) Boarding pass of Indigo Flight No. 6E92 from Jeddah to Ahmedabad dated 24.03.2024 having seat No.24A.

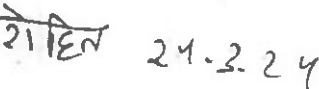
Now, the Officers show the passenger Mr. Umerfaruq Usmangani Panwala as well as us, the passenger manifest of Indigo Flight No. 6E-92, in which name of Mr. Umerfaruq Usmangani Panwala is mentioned at Seat No. 24A. We the panchas as well as the passenger put our dated signatures on the copies of all the above mentioned documents and the above passenger manifest, as a token of having seen and agreed to the same.

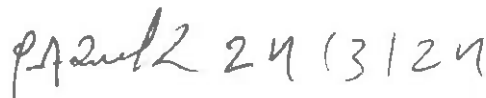
Now, the Officers inform us the panchas as well as the passenger Mr. Umerfaruq Usmangani Panwala that the recovered 2 Gold bars

Before me,


(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.  24.3.24

Pancha 2.  24.3.24



(Mr. Umerfaruq Usmangani Panwala)


The AIU officers inform that the copies of travelling documents and identity proof documents mentioned above are being taken into possession for further investigation and are signed by us, the panchas, AIU Officer and the passenger Mr. Umerfaruq Usmangani Panwala.



Nothing else is seized or taken over from the passenger- Mr. Umerfaruq Usmangani Panwala except what has been mentioned above in the Panchnama. No threat, coercion or inducement is made during the entire proceedings. No religious sentiments of the passenger are hurt during the course of Panchnama. The Panchnama is recorded on a computer installed in the office of the Air Intelligence Unit at SVPI Airport, Ahmedabad and we all find the Panchnama is the true and correct version of the proceedings. After understanding the same and explaining the same to the passenger in the vernacular language we as well as the passengers put our dated signature on it as a token of its truth and correctness. The Panchnama concluded in a peaceful manner at 16:30 hrs on 24.03.2024.


ચીજી સીઆઈ

પ્રારુક ૨૪/૩/૨૪

Before me,


(Ravi Prakash Chowdhury)
Superintendent (AIU)
Customs, SVPIA, Ahmedabad

Pancha 1.  ૨૪/૩/૨૪
Pancha 2.  ૨૪/૩/૨૪

 ૨૪/૩/૨૪

(Mr. Umerfaruq Usmangani Panwala)



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

F. No. VIII/10-391/AIU/D/2023-24

Date: 24.03.2024

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

In exercise of power conferred under sub-section (1) of Section 110 of the Customs Act, 1962, I, the undersigned, order to place 2 gold bars weighing 1623.500 Grams having purity 999.0/24Krt. totally valued at Market Value at Rs. 1,11,29,093/- (Rupees One Crore Eleven Lakhs Twenty Nine Thousand and Ninety Three only) and tariff value at Rs. 94,63,382/- (Rupees Ninety four Lakhs Sixty Three Thousand Three Hundred and Eighty two only) as on 24.03.2024 smuggled by Shri Umerfaruq Usmangani Panwala under seizure on the reasonable belief that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962, due to the reason that the said goods have been attempted to be smuggled into India through SVPI Airport, Ahmedabad by Shri Umerfaruq Usmangani Panwala which derived/recovered from semi solid Gold form by way of concealment in his rectum and underwear and same were recovered during the course of Panchnama dated 24.03.2024 drawn at SVPI Airport, Ahmedabad.

1. the undersigned, order to place the packing material (Underwear and transparent plastic used for concealment) under seizure on the reasonable belief that the said material are liable for confiscation under Section 119 of the Customs Act, 1962, due to the reason that the said materials have been used for concealment of Gold which was attempted to be smuggled into India through SVPI Airport, Ahmedabad by Umerfaruq Usmangani Panwala.

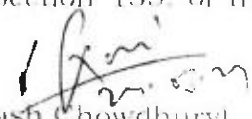
2. The gold and the packing material which were recovered from Shri Umerfaruq Usmangani Panwala is being seized as under:

S. N.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tariff Value (Rs)
1	1 Gold Bar (derived from 3 capsules)	1	950.280	999.0 24Kt	6514169	5539182
2	1 Gold Bar (derived from strip)	1	673.220	999.0 24Kt	4614923	3924199
3	packing material (Underwear and transparent plastic used for concealment)	-	-	-	-	-

3. Further, in exercise of powers conferred under sub-section (3) of Section 110 of the Customs Act, 1962, I, undersigned, order to place the 2 gold bars along with packing material (Underwear and transparent plastic used for concealment) recovered from Shri Umerfaruq Usmangani Panwala under seizure on reasonable belief that the same were used for concealment of above mentioned gold which was attempted to be smuggled into India in violation of Section 77, Section 132 and Section 135 of the Customs Act, 1962.

Date : 24.03.2024

Place: SVPI Airport, Ahmedabad


(Ravi Prakash Chowdhury)
Superintendent Customs(AIU)
SVPI Air Port Ahmedabad.

ANNEXURE 'B'

VALUATION CERTIFICATE OF TWO GOLD BARS EXTRACTED FROM BROWN COLOURED SEMI SOLID SUBSTANCE RECOVERED FROM UMERFARUQ USMANGANI PANWALA AT SVPI AIRPORT, AHMEDABAD ON 24/03/2024.

Certificate No: 1599/2023-24

Dated: 24/03/2024.

This is to certify that I have checked and examined One Gold Bar weighing **950.280** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **1065.850** Grams (Three Capsules Covered with White Rubber) & One Gold Bar weighing **673.220** Grams derived from semi solid substance consisting of Gold & Chemical mixed having Gross weight is **761.010** Grams (Plastic Strip Covered with White Tape) I confirm and authenticate the details as given below.

The market value of the aforesaid Gold & tariff value as per the Notification No. 22/2024- Customs (N.T.) dated 15.03.2024 (gold) and Notification No. 18/2024- Customs (N.T.) dated 07.03.2024 (exchange rate), the calculation of total market value based on the unit market value of gold @ **68550** per 10 grams (999.0 24Kt) and the calculation of total tariff value based on the tariff value of gold prevailing at the time of valuation @ **58290.00** Rs. per 10 gram (999.0 24Kt) are as given below: -

SR. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market value (Rs)	Tarif Value (Rs)
1	Gold Bar (Derived from Capsule)	1	950.280	999.0 24Kt	6514169	553910
2	Gold Bar (Derived from Strip)	1	673.220	999.0 24Kt	4614923	392430
	Total	2	1623.500		11129093	946338

Place: Ahmedabad

Date: 24/03/2024



(Handwritten Signature)
24/03/24

(SONI KARTIKEY VASANTRAI)

Qr: Certificate-No:1599/2023-24 Dated:24.03.2024 The Deputy Commissioner (AIU) SVPI Customs Ahmedabad Recovered From Umerfaruq Usmangani Panwala

P.1 मरुतमिम 24.3.24

P.2 रवेर 24.3.24 P.A. 24/3/24



SONI KARTIKEY VASANTRAI®

Registered Valuer For Gem. Jewellery
Dealer, Manufacturer, Exporter and Importer of Gold & Diamond Jewellery
Government Approved Valuer • Certified Diamond Grader • Certified Gem Stone Identifier

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ANNEXURE 'A'

Dated: 24/03/2024

Detailed Primary Verification Report of Brown Coloured Semi Solid Substance

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

It was informed that the Passenger **Umerfaruq Usmangani Panwala** Passport No. **N8939737**, residing at, 4277, Moto Vas Near Nadiwad, Jamalpur, Ahmedabad, Gujarat, India travelling by Indigo Airways Flight No: 6E 92 Arrived on: 25/03/2024 from Jeddah to Ahmedabad, DRI/AIU Customs Official Found Suspicious Three Capsules Covered with White Rubber containing with some paste material (Semi Solid Substance) having Gross Weight **1065.850** Grams & Plastic Strip Covered with White Tape containing with some paste material (Semi Solid Substance) having Gross Weight **761.010** Grams from his possession.

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

As per my judgement, this paste material (Semi Solid Substance) is mixture of 100 % Purity of Gold with Chemical. So, the same Substance Need Melting Process to Derive Exact Quantity & Purity of Gold. The extracted Net Quantity of Gold along with its Purity is shown in my Valuation Report Attached here with as Annexure B Dated: 24/03/2024. The Process of extraction of gold is carried out in presence of Customs Officers, Pax & Panchas at KV Jewels, Ahmedabad on today i.e 24/03/2024.



K. Vasantrai
24/03/24

(SONI KARTIKEY VASANTRAI)

P.1 मधुमतिम - 24.3.24

P.2 रोहित 24.3.24

AAAK 24/3/24



+91-98795-88309
+91-98795-88823



www.kvjewels.in



info@kvjewels.in



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

Statement of Shri Panwala Umerfaruq Usmangani S/o Shri Usmangani Samsuddin Panwala, DOB: 17.08.1974, residing at 4277 Moto Vas Near Nadiawad, Jamalpur, Ahmedabad – 380001, Mobile No.+917016976528 recorded under Section 108 of the Customs Act, 1962 on 24.03.2024.

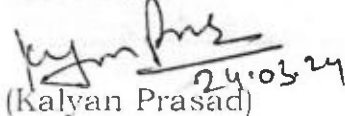
I, Panwala Umerfaruq Usmangani S/o Shri Usmangani Samsuddin Panwala, DOB: 17.08.1974, residing at 4277 Moto Vas Near Nadiawad, Jamalpur, Ahmedabad – 380001, on being called by the Superintendent (AIU), Customs, at SVPI Airport, Ahmedabad, appear before you to give my true and correct statement today i.e. on 24.03.2024 in response to the summons dated 24.03.2024 issued to me under Section 108 of the Customs Act, 1962. Before giving my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, wherein, I have been made to understand that I have to give my true and correct statement. I have been explained that if my statement is found to be false or incorrect, action can be taken against me under the provisions of the Indian Penal Code. I have also been explained that my statement can be used as legal evidence against me or any other person in the Court of Law. Now, I give my statement in question answer form as under:

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

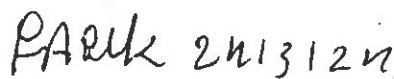
Ans- I hereby provide my details as under:

S. N.	Head	Particulars
1	Full Name	Shri Panwala Umerfaruq Usmangani
2	Father's Name	Late Usmangani Samsuddin Panwala
3	Spouse's Name	Smt. Sumera Umerfaruq Usmangani
4	Date of Birth	17.08.1974
5	Current Address	4277 Moto Vas Near Nadiawad, Jamalpur, Ahmedabad – 380001
6	Permanent Address	4277 Moto Vas Near Nadiawad, Jamalpur, Ahmedabad – 380001
7	Passport No.	N8939737

Before me


(Kalyan Prasad)
24.03.24

Superintendent (AIU)
Customs, Ahmedabad



(Shri Panwala Umerfaruq Usmangani)

Pax

8	PAN No.	DBFPP0991C
9	Aadhar Card No.	2301 5822 9174
10	Mobile No.	+91 7016976528

Q.2 Please give the details of your profession?

Ans- I am Ola Rapido Two Wheeler driver and work at Ahmedabad.

Q.3 What is your monthly income?

Ans- My monthly income is Rs. 13,000/- to 15,000 (approx.).

Q.4 When had you gone to Jeddah and what was the purpose of your visit to Jeddah?

Ans: I had gone to Jeddah on 29 February 2024 for religious purpose i.e. umra.

Q.5. Who arranged/sponsored your travel/trip to Jeddah?

Ans: My all trip was sponsored by one of my sisters namely Ms. Amrin Chhipa, who lives in Jeddah itself.

Q.6. How did you get your flight ticket booked for the journey from India to Jeddah and Jeddah to India?


Ans: Ms. Amrin Chhepa my cousin sister had arrange flight ticket for me.

Q.7. How many times have you travelled abroad earlier?

Ans:- This was my second abroad trip and before this trip, one time earlier too, I along with my wife had gone to Jeddah four months ago. That trip was my personal trip and the expenses for the same was born by myself only.

On being asked to go through the panchanama dated 24.03.2024, I thoroughly gone through the panchanama dated 24.03.2024 drawn at Terminal-2 of SVP International Airport, Ahmedabad and I state that I have been present during the entire course of the said panchnama proceedings and I agree with the

Before me


 (Kalyan Prasad)
 Superintendent (AIU)
 Customs, Ahmedabad

(Shri Panwala Umerfaruq Usmangani)
 Pax

PAWLA 24/3/24

contents of the said Panchnama. I further state that on my have been explained the said Panchnama in Hindi Language. Upon perusal of the panchnama, in token of its correctness, I put my dated signature on the last page of the panchnama.

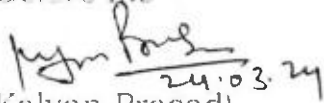
Q.8. As per above Panchnama dated 24.03.2024 drawn at SVP International Airport, Ahmedabad, you were intercepted on 24.03.2024 by the officers of customs at green channel and during the further comprehensive physical examination, gold in paste form/semi solid form was recovered from you. Please offer your comments.

Ans- Yes, I agree that after my arrival at SVPI Ahmedabad Airport, when I was trying to exit from Airport after crossing red channel, I was intercepted by the custom officers at green channel. After interception, I was also enquired by the officers whether I had any dutiable items to declare, to which I had denied to them. I hereby state that I had carried gold in paste form/semi solid form by way of concealing the same in my underwear, which, I was wearing during my arrival at SVPI Airport. In addition to the same, I had also carried three capsules containing gold in paste form/semi solid form by way of concealing the same in my rectum. During the physical examination conducted by the custom officers, they recovered the said gold items from me.

Q.9. Please go through the valuation report/certificate submitted by the government approved valuer after completing their examination, melting & valuation process of gold in paste form & semi solid form recovered from you and please provide the purchase details such as invoice etc., if any, in respect of the above gold in paste form/semi solid form, which was recovered from you?

Ans: I have gone through the valuation report/certificate no. 1599/2023-24 dated 24.03.2024 submitted by the government approved valuer and put my dated signature on the said valuation report as a token of having seen the same. I hereby state that after completion of examination, melting & valuation, two gold bars totally weighing of 1623.500 Grams having purity 999.0/24 Kt and market value of Rs. 1,11,29,093/- have been extracted/derived from the gold in paste form/semi solid form recovered from me. I further state that I do not possess any

Before me


24.03.24
(Kalyan Prasad)
Superintendent (AIU)
Customs, Ahmedabad

(Shri Panwala Umerfaruq Usmangani)
Pax

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documents such as purchase invoice, delivery challan etc. in relation to the above gold. I further state that I am not the owner of the said gold, on the contrary, the same had been handed over to me by a person in Jeddah for sole purpose to smuggle the same into India.

Q.10. Who is the owner of the said gold items recovered from you. Please provide the complete contact details of such person.

Ans: In this regard, I state that my cousin sister Ms. Amrin Chhepa at Jeddah, had introduced myself to a person, who asked me to smuggle the above gold items into India and offered me monetary consideration of Rs. 17000/- along with arrangement of flight tickets for my journey from Jeddah to India. I also state that I agreed to the said offer made by him and subsequently, he handed over such gold items to me for undertaking the process of smuggling of above gold items into India. Since, my cousin sister had introduced myself to him, I didn't ask the detail contact such as name, address etc. I don't have any contact detail of such person.

Q.11. Please provide the contact detail, address etc. of your sister Ms. Amrin Chhepa?

Ans: I don't have her address details of my cousin sister Ms. Amrin Chhepa as after my arrival to Jeddah, she herself had come to airport to receive me. However, I have her contact no. 9265513400.

Q.12:- Please state specifically why you have not declared the Gold on arrival and opted for green channel?

Ans: -I state that I had brought the above gold items for the sole purpose of illegal smuggling of Gold by way of concealment in my underwear as well as by way of hiding in my body though I was fully aware that smuggling of gold without payment of Custom duty is an offence. I also state that after the interception at green channel, the custom officials had enquired me whether I had any dutiable items to declare, to which I had denied so as to evade the Custom Duty. I did not make any declarations in this regard. I confirm the total two gold bars totally weighing of 1623.500 Grams having purity 999.0/24 Kt

Before me


(Kalyan Prasad)

Superintendent (AIU)
Customs, Ahmedabad

(Shri Panwala Umerfaruq Usmangani)

Pax

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and market value of Rs. 1,11,29,093/- as narrated under the Panchnama dated 24.03.2024 have been extracted/derived from total gold in paste form/semi solid form recovered from me. I have opted for green channel so that I can smuggle the gold without paying custom duty.

Q.13:- Are you aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence under Customs Act 1962 & Rules made thereunder?

Ans: - Yes, I am aware that bringing dutiable/prohibited/restricted goods without declaration and without payment of duty is an offence. I confess/admit my mistake.

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

Before me


24.03.24
(Kaiyan Prasad)

Superintendent (AIU)
Customs, Ahmedabad

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(Shri Panwala Umerfaruq Usmangani)

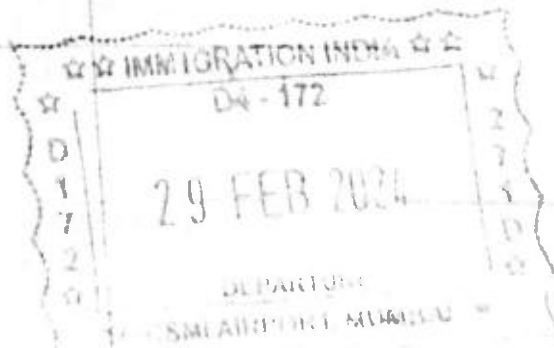
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P.2 21 Feb 24.3.24



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P.1 مقامی مام 24.3.24

P.2 رہنما 24-3-24

FAZUK 2413124



P.1 ممنوع 24.3.24
P.2 ممنوع 24.3.24

USMANGANI
UMERFARUQ
CHHIDA

PROCESSED

TRAVEL/REGISTRATION/MISCELLANEOUS SERVICE

EMIGRATION CHECK REQUIRED



USMANGANI SAMSUDDIN PANWALA

MEHMUDA USMANGANI PANWALA

SUMERA UMERFARUQ PANWALA

4277 MOTO VAS NEAR NADIAWAD

JAMALPUR, AHMEDABAD

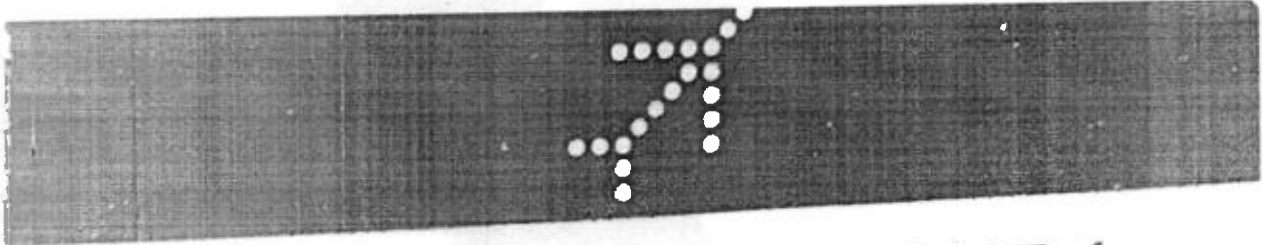
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P.2 शैल 24.3.24



UMERFARUGUSMANGANI/
(I)

JED

To

Flight: 6E32

Date: 24 MAR 2024

PNR: CWKWSL

Services: NIL

FA202 2913124

Seat: 24A

Seq: 0010

P.1 मधुवामा 24.3.24

P.2 शेफा 24-3-24

