



## प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380009

### OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, AHMEDABAD

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#### SHOW CAUSE NOTICE

#### (Under Section 124 of the Customs Act, 1962)

Whereas, an intelligence was gathered by Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (herein after referred as 'DRI') that persons belonging to few Angadia firms coming from Mumbai, on board Saurashtra Mail train (No. 22945) may carry smuggled gold and other contraband/high valued goods through Ahmedabad Kalupur Railway Station. Further, these persons would board the cars/vehicles in the "Pick-up" cars outside the railway station.

**2.** Whereas, acting on the said intelligence, the officers from DRI, Ahmedabad intercepted 15 passengers while they were approaching the above said vehicles at around 04:50 hrs on 07.06.2023 (**RUD-1**). The said passengers were carrying different bags and they informed that they were working for different Angadiya firms. Thereafter, taking into consideration the quantum of baggages and due to reasons of safety, the officers with the consent of the passengers took them to the DRI, Ahmedabad Zonal Unit office situated at Unit No. 15, Magnet Corporate Park, Near Sola Flyover, Behind Intas Corporate Building, Thaltej, Ahmedabad, for the examination of the baggage. The examination proceedings were recorded in the presence of the independent panchas vide Panchnama dated 07.06.2023.

**3.** Accordingly, the examination of the baggage of the passengers was done in separate rooms of the DRI, Ahmedabad office under respective Panchnamas dated 07/08.06.2023 (**RUD-2**). During examination of the baggage of one of the passenger, who identified himself as Shri Dalpatbhai K. Dodiya, Employee of M/s. Ashokkumar Ambalal & Company, and produced his train ticket of Train Number 22945 for travelling from Mumbai to Ahmedabad on 06.06.2023. During the examination, the officers found that his bag contain various parcels. The officers opened each and every parcel contained in the bags and prepared inventory of all the goods found during the examination of baggage as attached to the said panchnama.

4. Whereas, during the examination of the baggage, the officers found that there were certain parcels containing gold which appeared to be of foreign origin. Further, the passenger could not produce any documents showing legitimate import of the said goods and these goods appears to be of the nature of smuggled goods. The details of said gold, as identified vide the markings on the gold and labels of the parcels are as follows:

**TABLE- I**

S.No.		Item description	Sender Name	Receiver Name	Quantity	Weight (in grams)	Insurance value (value of goods in Rs.)	Markings on the gold
1	i	Cut Piece Gold Bar	Mayur Chain Pvt. Ltd.	Kundan Kaku	1/2 cut piece	296.98	1840000	No bill
2	i	Gold bars (foreign origin)	S.P.J Mumbai	Shankhesh Raj Singhwi	2 Bars	200	1850000	No bill (Valcambi Suisse 100 grams gold 999.0, Sr. No. AJ797532 and second no. is stricked-off)
	ii	Gold bars (Indian)			1 bar	100		No bill (BRPL 100 grams fine gold 999.0 BR2456)
3	i	Cut piece gold Bar (Indian origin)	Palm Jewels Ltd	Madhudushan Jewellers Surat	Cut piece gold bar and dust	15.54		No bill
4	i	Two cut pieces of Gold bars (foreign origin)	Rajat	Sudhirbhai	2 cut piece	113.99	810000	No bill (shape of gold bars suggest it is foreign origin nature)
	ii	Gold bars (Indian)			1 bar	20		
5	i	Gold coin (5 gram + Gold buiscut 5 grams + Gold Pieces + 1200 cash)	SAZ Jewelles	VikashJi			60,000	No bill
6	i	Gold bars (foreign origin)	RD	Alpesh Shantilal	1 Bars & 1/3rd Pieces	1200.70 Grams	1850000	No bill (Al Eithad Gold Dubai UAE gold 995.0, Sr. No. A378402 Melter Assayer and and secound cut pieces NO. Numbers )
7	i	Gold bars (foreign origin)	RD	Shakar Das Veshanav	1 Bars	500 Grams	Not available	No Bills VN or NV Gold -500m Grams Fineness 99.50
8	i	Gold bars (foreign origin)	V.S.Udaipur	Shakar Das Veshanav	1 Bars + Particles	600 Grams	3700000	No bill (Al Eithad Gold Dubai UAE gold 995.0, Sr. No. A979750 Melter Assayer and and two small pieces/particles )
9	i	Gold bars (foreign origin)	Chagan	Vishunu Ji	1 Cut pieces	56 Grams	350000	

\* The Indian origin gold was also detained due to the non-availability of any accompanying document viz. invoice etc with the passenger.

5. Whereas, under the reasonable belief that these goods are liable for confiscation under the provisions of the Customs Act, 1962, the officers placed the above mentioned goods under detention for further investigation while releasing the remaining goods (with legitimate documents) to Shri Kailashkumar Dodiya, Manager, M/s. Ashokkumar Ambalal & Company under Panchnama dated 20.06.2023.

**6. STATEMENT OF SHRI KAILSHKUMAR DODIYA, MANAGER OF M/S. ASHOKKUMAR AMBALAL & COMPANY UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 14.06.2023**

6.1. Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company voluntarily presented himself on 14.06.2023 before the Senior Intelligence Officer, DRI, Ahmedabad Zonal Unit to tender his voluntary statement. His statement was thus recorded on 14.06.2023 (**RUD-3**), wherein *inter alia* he stated that:-

- Their firm specializes in courier services of precious and valuable goods, documents, Gems and Jewellery, Diamonds etc. and that they pay GST @18% as per the CGST Rules and regulations.
- That they pick up the parcels from the office or business premises of the customer and also deliver the parcels at the address and details provided by the sender and is mentioned by them on the parcel.
- On being asked he stated that their company's pick up vehicles generally go to the customs' office to collect the goods in majority of the cases. In case of precious parcels, the same are sealed by the sender and they do not know the exact description of goods. That they act on the basis of invoice and description mentioned on the parcel by the sender.
- On being asked about the type of goods which they may transport to which he stated that any legitimate goods with proper invoice can be transported but they mainly accept parcels related to precious metals and valuable goods, documents, gems and jewellery, diamonds.
- On being asked as to whether they can accept the parcels related to foreign currency, foreign origin gold, to which he stated that **they cannot accept the** parcels related to foreign currency, foreign origin gold in bars or in any other form. However, the customer may sometimes mis-declare the correct description and nature of the goods in the parcel.
- He was shown the panchnama dated 07/08.06.2023 drawn at the premises of Office of Directorate of Revenue Intelligence (**RUD-2**) vide which the examination of the parcel carried by Mr. Dalpatbhai K. Dodiya

was conducted. And in token of having seen and in agreement of the said panchnama dated 07/08.06.2023 he put his dated signature on the same. He stated that the some of their company's parcels are detained as per Annexure- B to the panchnama dated 07/08.06.2023 under reasonable belief that the same are liable for confiscation under the provisions of the Customs Act, 1962.

- He produced the documents/ details in respect of the gold detained (as per Annexure B) vide Panchnama dated 07.06.2023 in respect of the following items:-

**TABLE- II**

<b>Sl. No.</b>	<b>Item Description</b>	<b>Details of Sender</b>	<b>Details of Recipient</b>	<b>Documents submitted</b>
1	Cut Piece Gold Bar	Mayur Chains Pvt Ltd. Add :13, Bhatt Bldg,shop no-4,1st floor, 2nd AGYARI LANE, Zaveri Bazar, Mumbai-400003, M. No.9930193989	M/s Jaina Jewels ( Kundan Kaku) Address:- 84/86, Zaveri Mansion Dhanji Street, Zaveri Bazar, Mumbai-400003 M. No. 9898311375	Invoice and Karigar issue voucher
2.	Gold bars (foreign origin)	Shree Neminath Jwellers (S.P.J. Mumbai), Add : 2/3, Maheta Manor, B.P.T. colony samor, 146 Varavthi village, Mumbai- 30	Singhvi Vikas (Shankhesh Raj Singhwi) & L. R. Singhvi Address:- 104, Heena Residency, Daulat Nagar, borivali E, Mumbai. M. No. 9461343871/82	Invoice and ledger details
	Gold bars (Indian)			
3.	Cut piece gold Bar (Indian origin)	Madhusudan Jewellers Surat, Add : Shop no. 210, 2nd floor, Silver spring complex, Opp Parekh jewellers, Chiksi Bazar, Bhagal, Surat, 9879886040	Palm Jewels Limited Address:- 37, of super mall, C G road, Ahmedabad M. No. 7575009844	Invoice
4.	Two cut pieces of Gold bars (foreign origin)	Pooja Gold (Rajat) Add :Shop no-28, Sardiwala Market, Bundelawad, Bhagal Surat. M. No.9825630400	Anarsan Sudhirbhai Ramchandra Sudhirbhai) Address:- Shop no- S F 441, Kalupur Shajanad Market, Beside Vrundavan Shopping center, Pankornaka, Ahmedabad. M. No. 8128158049	Invoice
	Gold bars (Indian)			
5.	Gold coin (5 gram + Gold buiscut 5 grams + Gold Pieces + 1200 cash)	SAZ Jewels, Add :Plot no- J-17, Gem and Jewellary park, Gujarat Hira Bourse, Nr RJD IND. Ichchhapor, GIDC Surat- 394510	Annd Magal Abhushan (Vikashji) Address:- 21A OPP Kamala College Rai Ka Bagh, jodhpur-342001	Invoice
6.	Gold bars (foreign origin)	Swiss Bullion (RD) Add : 307, Krishna Niwas, 3rd floor, office no-69, Yusuf meharali road, next to Dhanji st. corner, pydhanio, Mumbai-400003	Diya Bullion and Jewellery (Alpesh shantilal) Address:- Shanti nagar, b block, Jalore-343001 M. No. 9414350330	Invoice
7.	Gold bars (foreign origin)	Swastik Bullion (RD) Add : Jn-1/49/B-a, Nakshatra Apartment, Sector No. 09, Near Shabri Restaurant, Vashi, Navi Mumbai – Thane	V. S. Gold (Shakar Das Veshnav) Address:- 1st Floor, Shop No-2, 54, 55 Taj Jewellery Complex, Opp. Kalpol, Bada Bazar, Udaipur M. No. 9680071836	Invoice

8.	Gold bars (foreign origin)	Royal Bullion ( V. S. Udaipur), Add : 705, Auram Mall, Shaikh Memon Street, Kalbadevi, Zaveri Bazar, Mumbai - 400 002 M. No. 9833258397	V. S. Gold (Shakar Das Veshnav) Add : 1st Floor, Shop No-2, 54, 55 Taj Jewellery Complex, Opp. Kalpol, Bada Bazar, Udaipur - 313 001 M. No. 9680071836	Invoice
9.	Gold bars (foreign origin)	Mamta Jewellers ( Chagan) Add : Kisan Kharat road, Nityanand Nagar, Police Bit No. 3, Jawal, Ghatkopar (W), Mumbai - 400 086 M. No. 8268856184, 9224267469	Vishnukumar Soni (Vishnu Ji) Address:- Om Namo Nikhilam Art, Gul Mandi, Sarasa Bazar, Vasant Bhavan, Nagoli Gali, Bhilwada. M. No. 9587831669	Karigar issue voucher

**6.2.** On being asked to produce documents related to import of gold bars as mentioned at Sr. No. 2,4,6,7,8 and 9 of the above table, Shri Kailashkumar Dodiya, stated that the customers have submitted copies of invoices issued by their respective customers and he informed that he is having only these documents in relation to gold bars as mentioned at Sr. No. 2,4,6,7,8 and 9 of the above table.

**6.3** He was shown the panchnama dated 07/08.06.2023(**RUD-2**) drawn at the premises of office of DRI, Zonal Unit, Ahmedabad. On perusing the same, he agreed with the contents of the panchnama and appended his dated signature on the same. On being asked as to whether they can accept the parcels related to foreign currency, foreign origin gold, to which he stated that they cannot accept the parcels related to foreign currency, foreign origin gold in bars or in any other form. However, the customer may sometimes mis-declare the correct description and nature of the goods in the parcel.

#### **RELEASE OF THE INDIAN ORIGIN GOLD**

**7.** M/s. Ashokkumar Ambalal & Company submitted certain documents as detailed at TABLE-II above pertaining to their parcels, i.e., detained gold indicating the genuine procurement of the same by DRI under Panchnama dated 07/08.06.2023(**RUD-2**). Accordingly, the representative of the said Aangadiya firm, M/s. Ashokkumar Ambalal & Company was called to the DRI office and the Indian Origin gold, as mentioned at SI.No. 1(i), 2(ii), 3(i), 4(ii) and 5(i) in the TABLE-I herein above was released to the Aangadiya firms after verification with the respective necessary documents in respect of some of the parcels while detaining the foreign origin gold for further investigation as mentioned below. The proceedings thereof were recorded under Panchnama dated 20.06.2023 (**RUD-4**) in the presence of the independent panchas. The receipt of the parcels is duly acknowledged (**RUD-5**) by Shri Kailashkumar Dodiya vide panchnama dated 20.06.2023, which were detained vide as per Annexure -B to the panchnama dated 07/08.06.2023 (**RUD-2**), as below:-

**TABLE- III**

<b>Sl. No.</b>	<b>No. of items</b>	<b>Weight</b>	<b>Item description</b>	<b>Corresponding Sl. No. of Annexure - B to the panchnama dated 07.06.2023.</b>
1	1/2 cut piece	296.98 Gm	Cut Piece Gold Bar	Sl. No. 1(i)
2	1	100 Gm	Gold Bars( Indian)	Sl No. 2(ii)
3	Cut peices	15.54 Gm	Cut piece Gold Bar (Indian origin)	Sl No. 3(i)
4	1	20 Gm	Gold Bars (Indian) of 20 grams	Sl No. 4(ii)
5	pieces	-	Gold Coin (5 gram) + Gold Biscuits (5 grams) + Gold Pieces + Rs. 1200/-	Sl No. 5(i)

**7.1.** The remaining parcels as mentioned at Sl No. 2, 4, 6, 7, 8 & 9 as detailed in Annexure -B attached to the panchnama were again resealed and detained for further investigation, details of which are as under:-

**TABLE- IV**

<b>Sl. No.</b>	<b>Item Description</b>	<b>Details of Sender</b>	<b>Details of intended recipient</b>
1	Gold bars (foreign origin) ( 2 bars -200 grams)	Shree Neminath Jewellers (S.P.J. Mumbai), Add: 2/3, Maheta Manor, B.P.T. Colony Samor, 146, Varavthi Village, Mumbai -30	Singhvi Vikas (Shankhesh Raj Singhvi) & L. R. Singhvi, Add: 104, Heena, Residency, Daulat Nagar, Borivali (E), Mumbai. M. No. 94613439871/82
2	Two cut pieces of Gold bars (foreign origin) (113.99 grams)	Pooja Gold (Rajat) Address: Shop no-28, Sardiwala Market, Bundelawad, Bhagal Surat. M. No.9825630400	Anarsan Sudhirbhai Ramchandra Sudhirbhai) Add : Shop no- S F 441, Kalupur Shajanad Market, Beside Vrundavan Shopping center, Pankornaka, Ahmedabad. M. No. 8128158049
3	Gold bars (foreign origin) (1 Bars & 1/3 rd pieces- 1200.70 grams)	Swiss Bullion (RD) Address: 307, Krishna Niwas, 3rd floor, office no-69, Yusuf meharali road, next to Dhanji st. corner, Pydhanie, Mumbai-400003	Diya Bullion and Jewellery (Alpesh shantilal) Add : Shanti nagar, b block, Jalore-343001 M. No. 9414350330
4	Gold bars (foreign origin)( 1 Bars-500 grams)	Swastik Bullion (RD) Address: Jn-1/49/B-a, Nakshatra Apartment, Sector No. 09, Near Shabri Restaurant, Vashi, Navi Mumbai - Thane	V. S. Gold (Shakar Das Veshnav) Add : 1st Floor, Shop No-2, 54, 55 Taj Jewellery Complex, Opp. Kalpol, Bada Bazar, Udaipur M. No. 9680071836
5	Gold bars (foreign origin) (1 bars + particles- 600 grams)	Royal Bullion ( V. S. Udaipur), Address: 705, Auram Mall, Shaikh Memon	V. S. Gold (Shakar Das Veshnav) Add : 1st Floor, Shop No-2, 54, 55 Taj Jewellery Complex, Opp. Kalpol, Bada Bazar, Udaipur - 313 001

		Street, Kalbadevi, Zaveri Bazar, Mumbai - 400 002 M. No. 9833258397	M. No. 9680071836
6	Gold bars (foreign origin) (1 Cut pieces-56 grams)	Mamta Jewellers (Chagan) Address: Kisan Kharat road, Nityanand Nagar, Police Bit No. 3, Jawal, Ghatkopar (W), Mumbai - 400 086 M. No. 8268856184, 9224267469	Vishnukumar Soni (Vishnu Ji) Add : Om Namo Nikhilam Art, Gul Mandi, Sarafa Bazar, Vasant Bhavan, Nagoli Gali, Bhilwada. M. No. 9587831669

**8. STATEMENT OF SHRI CHINTAN SAGARMAL JAIN, PARTNER OF M/S. SHREE NEMINATH JEWELLERS, 2 & 3, MEHTA MANOR, 146, WORLI VILLAGE, MUMBAI-400030, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 11.07.2023.**

**8.1** Summons dated 07.07.2023 under Section 108 of Customs Act, 1962 was issued to M/s Shree Neminath Jewellers and accordingly, statement of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers, was recorded on 11.07.2023 (**RUD-6**) in connection with investigation with respect to 2 foreign origin gold bars of 200 grams wherein *inter alia* on being asked about his work profile in the firm M/s. Shree Neminath Jewellers, Mumbai, he stated that he is partner of the said firm M/s. Shree Neminath Jewellers, Mumbai, and looks after the sale purchase of Gold Bars and Gold Jewellery. On being asked he stated that his firm deals in the work related to trading of Foreign gold and Gold Jewellery in the retail market. He also stated that they give raw gold in the form of Bars or cut pieces to various goldsmiths to make jewellery for them on job work basis. He also stated that he is handling all the day to day work, work related to sale and purchase of gold bars and gold jewellery, accounts etc.

**8.2** During the recording of statement, he was shown the Panchnama dated 07/08.06.2023(**RUD-2**) drawn at the premises of office of DRI, Ahmedabad Zonal Unit, Ahmedabad. On perusal of the same, he appended his dated signature on the last page of the panchnama dated 07/08.06.2023(**RUD-2**) in token of having seen and agreed with the contents of the said panchnama. He also stated that goods detained as per Annexure-B of the said panchnama were parcel belonging to Shri Lakhpat Raj Singhvi was detained under reasonable belief that these were liable for confiscation under the provisions of the Customs Act, 1962. He was also shown the panchnama dated 20.06.2023 drawn at the premises of Office of DRI, Ahmedabad Zonal Unit, Ahmedabad.

**8.3** He further stated about the detained two gold bars having total weight of 200 grams of 999 purity, that the same is of foreign origin and the same was

purchased by them from M/s. Shree Mandev Bullion LLP, Mumbai. He further stated about the mode of purchase that M/s. Shree Mandev Bullion LLP has an application namely Shree Mandev Bullion LLP and web page in their name. On the page of application, they mention gold under various categories. One of such category is Gold 9990 Imported. They had booked the gold under the said category and purchased the imported gold from M/s. Shree Mandev Bullion LLP, Mumbai. The said gold is further sold in retail market out of which 200 grams was sold to Shri Lakhpatri Raj Singhvi. He stated that he does not have import dockets for the import of the said foreign origin 2 gold bars of 200 grams, they were not supplied any Import dockets for the import of the said foreign origin 2 gold bars of 200 grams by the supplier M/s. Shree Mandev Bullion LLP, Mumbai. However, he would seek the documents from the supplier and undertake to submit the same once it is received from the supplier. He submitted the documents related to sale, purchase, details of payment for the said gold vide his letter dated 11.07.2023.

**9. STATEMENT OF SHRI LAKHPATRAJ HEMRAJ SINGHVI, INTENDED RECIPIENT OF GOODS, VIZ., 2 FOREIGN ORIGIN GOLD BAR OF 200 GRAMS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 on 11.07.2023.**

**9.1.** A statement of Shri Lakhpatri Raj Hemraj Singhvi, the recipient of foreign origin gold bars weighing 200 grams seized under panchnama dated 07/08.06.2024 was recorded on 11.07.2023 under Section 108 of Customs Act, 1962 (**RUD-7**) wherein interalia he stated that he has done B.Com in the year 1997 and after completion of his studies worked as Chartered Accountant .

**9.2.** During the recording of his statement he was shown the panchnama dated 07/08.06.2023(**RUD-2**), and in token of perusal and in agreement of the said panchnama, he put his dated signature on the same. On being asked he stated that the goods detained vide Annexure- B to the panchnama dated 07/08.06.2023, viz. 2 gold bars of foreign origin were purchased by him and handed over by him to M/s. Ashokkumar Ambalal & Company to deliver the same to his nephew Mr. Sankhesh Singhvi. The said Foreign Origin Gold bars were purchased from M/s. Shree Neminath Jewellers, Mumbai.

**9.3.** He was shown the statement dated 11.07.2023(**RUD-6**) of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers, Mumbai and in token of agreement of the statement dated 11.07.2023 he put his dated signature on the same.

**10. STATEMENT OF SHRI MUKESH S. JAIN, PROPRIETOR OF M/S. POOJA GOLD SENDER AND BENEFICIAL OWNER OF TWO GOLD CUT PIECES WEIGHING 113.98 GRAMS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 on 14.07.2023.**

**10.1.** Summons dated 07.07.2023 under CBIC DIN 202307DDZ1000000A765 was issued to M/s. Pooja Gold, Shop No - 28, Sardiwala Market, Bundelawad, Bhagal, Surat, Gujarat. Accordingly, a statement of Shri Mukesh S. Jain, Proprieter of M/s. Pooja Gold, was recorded on 14.07.2023 **(RUD-8)** under Section 108 of the Customs Act, 1962 wherein *inter alia* he stated that he started the firm M/s. Pooja Gold is operating from Surat and is engaged in the business of Gold bars and Gold Jewellery sale and purchase. He stated that he handles all the day to day work, work related to sale and purchase of Gold Bars and Gold Jewellery, accounts etc.

**10.2.** He was shown the panchnama dated 07/08.06.2023**(RUD-2)** drawn at the premises of Office of Directorate of Revenue Intelligence, Zonal Unit Ahmedabad vide which the examination of our goods/parcels intercepted from M/s. Ashokkumar Ambalal & Company, was conducted. He perused the said panchnama and in agreement of the panchnama he put his dated signature on the last page of panchnama wherein vide annexure-B attached to the panchnama dated 07/08.06.2023**(RUD-2)**, a parcel belonging to M/s. Pooja Gold was detained with a reasonable belief that these goods are liable for confiscation under the provisions of the Customs Act, 1962. He was also shown the panchnama dated 20.06.2023**(RUD-4)** drawn at the premises of Office of Directorate of Revenue Intelligence, Zonal Unit Ahmedabad and in token of having seen he put his signature on the same.

**10.3.** On being asked specifically about the detained two Gold Cut pieces having total weight of 113.98 grams of 999 purity he stated that the said two Gold Cut pieces having total weight of 113.98 grams of 999 purity is of foreign origin and the same was purchased by them from some retailers who sometimes visits to their shop to sell Gold. Further, on being asked about as to whether the said cut piece of gold bar was smuggled in India, he state that they had purchased the said gold from a person aged about 30-35 years in Surat. The said person had come to or shop in around May' 2023 saying that he was in urgent requirement of funds for some social function and that he needs to sell his gold to earn some money. He stated that taking pity on his condition, he had purchased the gold from him and had paid him by cash. He also admitted that he had not made the entry of payment made in cash in our accounts.

**10.4.** He stated that he was not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. He stated that it is possible that the said person had smuggled the gold through Surat Airport from abroad. He further stated that the person offered him the gold at a cheaper rate, and therefore he purchased the gold based on its purity and rate.

**10.5.** He further stated that he does not have any import documents for their seized two Gold Cut pieces having total weight of 113.98 grams of 999 purity as it was not provided by the person from whom they had purchased the said gold. On being asked as to why they did not seek any import documents from that person as he offered him the gold on a cheaper rate, he stated that they do not have any legal knowledge of the Customs Act or rules. On being asked he admitted that he himself had handed-over the parcel to M/s. Ashokkumar Ambalal & Company to deliver the same to Shri Sudhir Bhai Ramchandra Anarsan, Ahmedabad. He provided a copy of the invoice issued to Shri SudhirBhai Ramchamchandra Anarsan.

## **11. VALUATION OF THE DETAINED GOODS BY GOVT. APPROVED VALUER**

**11.1** Shri Kartikey Vasantrai Soni, Govt. Approved Gold Assayer, examined the detained gold in presence of independent pancha witnesses and Shri Kailashkumar Dodiya of M/s. Ashokkumar Ambalal & Company and examination of the same is recorded under panchnama dated 11.09.2023 **(RUD-9)** drawn at DRI office situated at Unit No. 15, Magnet Corporate Park, Near Sola Flyover, Behind Intas Corporate Building, Thaltej, Ahmedabad. Shri Kartikey Vasantrai Soni, Gold Assayer certified the purity of Gold, weight, rate of gold vide his valuation report dated 18.09.2023**(RUD-10)**. As per the valuation report dated 18.09.2023, the details of the detained gold in respect of parcels detained vide panchnama dated 07/08.06.2023 i.r.o. M/s. Ashokumar Ambalal & Company are as follows:-

**TABLE-V**

Parcel No.	Sender Name on parcel	Intended Recipient's Name as mentioned on parcel	Weight (g)	Purity	Marking	Indian/ Imported Marking	Rate Per Gram	Value (Rs.)
8	VS Udaipur	Sahnkarji	598.30	995.0	PAMP	Imported	6050	36,19,715/-
2	SPJ Mumbai	Shakhesh Raj Singhvi	200.00	999.0	Valcambi	Imported	6050	12,10,000/-
6A	RD Mumbai	Alpeshbhai Shantilal Soni	1000.00	995.0	AL Etihad	Imported	6050	60,50,000/-
6B			200.00	995.0	Finess 99.50	Indian	6050	12,10,000/-
4	Rajat	Sudhirbhai Ahmedabad	114.200	999.0	CHI & MG	CHI- Imported MG- Indian	6050	6,90,910/-
7	RD Mumbai	Shakar Das Veshnav	500.000	995.00	VN Gold	Indian	6050	30,25,000/-
9	Chagan Mumbai	Vishnuji	56.200	995.0	Fine Gold 99.50	Indian	6050	3,40,010/-

- Parcel No. 8,2 From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.
- Parcel No. 6A From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.
- Parcel No. 6B From visual inspection of the gold bars, it can be ascertained they have Indian Marking.
- Parcel No. 4 From visual inspection of the gold bars it can be ascertained that they have an Imported Marking and they are of foreign origin(CHI) & 6B from visual inspection of the gold bars, it can be ascertained they have Indian Marking (MG).
- Parcel No. 7 & 9 From visual inspection of the gold bars, it can be ascertained they have Indian marking.

**12. STATEMENT OF SHRI ALPESH KUMAR OF M/s. DIYA BULLION AND JEWELLERY (INTENDED RECIPIENT OF 1000 GRAMS OF GOLD SENT BY 'RD') RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 RECORDED ON 29.09.2024.**

**12.1.** A summons dated 25.09.2023 bearing DIN202309DDZ 1000077955 was issued to M/s. Diya Bullion and Jewellery in connection with the detained foreign origin gold of purity 995 having weight 1 Kg. Accordingly a statement of Shri Alpesh Kumar, Proprietor of M/s. Diya Bullion and Jewellery was recorded under Section 108 on 29.09.2024 (**RUD-11**), wherein *inter alia* he stated that he is proprietor of M/s. Diya Bullion and Jewellery, Shanti Nagar,

B- Block, Jalore, Rajasthan- 343001. He was shown panchnamas dated 07.06.2023 along with Annexure-B to the said panchnama wherein the parcel meant for M/s. Diya Bullion and Jewellery was detained by DRI. He was also shown the panchnamas dated 20.06.2023 (**RUD-4**) and 11.09.2023 (**RUD-9**). In token of perusal of the same, he put his dated signature on the same. He stated that he had purchased 1200 grams gold from Shri Sushil of M/s. Swiss Bullion and on perusal of report it is observed that 1000 grams of gold is having foreign marking and is thus imported and 200 grams is having Indian marking in parcel 6B. On being asked, he stated that he placed an order of 1200 grams of Gold to M/s. Swiss Bullion, Mumbai and has no information as to whether the said gold is of foreign origin and had not asked for foreign origin gold. On being asked about the invoice, he submitted a copy of Invoice No. SB/27 dated 07.06.2023. On being asked that the gold was sent on 06.06.2023 and invoice date is of 07.06.2023, he stated that Shri Sushil of M/s. Swiss Bullion, Mumbai may be able to explain the reason for the same. On being asked he stated that he has not been provided any import documents i.r.o. 1000 grams of foreign origin gold by the supplier. He also informed that he was not provided actual tax invoice at the time of handing over the goods to M/s. Ashokumar Ambalal & Company.

### **13. SEIZURE OF THE DETAINED GOODS**

**13.1.** From the valuation report dated 18.09.2023 (**RUD-10**), it is determined that the detained gold as mentioned at Parcel No. 8, 6A in the TABLE-V above are of foreign origin. In absence of the import related documents of such goods with the Angadiya firm, the detained goods, detailed as follows, were placed under seizure under the provisions of Section 110 of Customs Act, 1962, under the reasonable belief that the same were liable to confiscation under the provisions of Customs Act, 1962.

- (i) One Gold Bar and particle of foreign origin totally weighing 598.30 grams valued at Rs. 36,19,715/- (Rupees Thirty Six Lakhs Nineteen Thousand Seven Hundred and Fifteen Only) having marking AL Etihad Gold Dubai UAE Gold 995, Sr. No. A979750 Melter Assayer and two small pieces/ particles sent by SENDER- 'M/s. Royal Bullion, 705, Auram mall, Shaikh Memon Street, Kalbadevi, Zaveri Bazar, Mumbai- 400002' to RECIPIENT- 'M/s. V.S. Gold, 1<sup>st</sup> Floor, Shop No. 2, 54, 55, Taj Jewellery Complex, Opp. Kolpol, Bada Bazar, Udaipur- 313001' placed under seizure vide Seizure Memo (DIN- 202310DDZ1000022952A) dated 12.10.2023. (**RUD-12**)

(ii) One Gold Bar of foreign origin, weighing 1000 grams (1Kg) valued at Rs. 60,50,000/- (Rupees Sixty Lakhs and Fifty Thousand Only) having marking AL Etihad Gold Dubai UAE Gold 995, Sr. No. A378402 Melter Assayer sent by SENDER- M/s. Swiss Bullion (RD) 307, Krishna Niwas, 3<sup>rd</sup> Floor, Office No-69, Yusuf Mehrali Road, Next to Dhanji Street Corner, Pydhanie, Mumbai-400003 to RECIPIENT- M/s. Diya Bullion and Jewellery, Shanti Nagar, B Block, Jalore, Rajasthan -343001 placed under seizure vide Seizure Memo (DIN- 202310DDZ10000999FD7) dated 12.10.2023. **(RUD-13)**

**14. STATEMENT OF SHRI VISHAL BHOPAWAT, PROPRIETOR OF M/s. V S GOLD 1<sup>st</sup> FLOOR, SHOP NO. 2, 54, 55, TAJ JEWELLERY COMPLEX, OPP. KOLPOL, BADA BAZAR, UDAIPUR, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 RECORDED ON 17.10.2023**

**14.1.** A summons dated 25.09.2023 was issued to Shri Vishal Bhopawat, Proprietor of M/s. V S Gold, 1<sup>st</sup> Floor, Shop No. 2, 54, 55, Taj Jewellery Complex, Opp. Kolpol, Bada Bazar, Udaipur, and accordingly a voluntary statement dated **17.10.2023 (RUD-14)** was recorded, wherein *inter alia* he stated that he has done B. Tech and had started his firm M/s. V. S. Gold for retail sale of gold and silver bars at 1<sup>st</sup> Floor, Shop No. 2, 54, 55, Taj Jewellery Complex, Opp. Kolpol, Bada Bazar, Udaipur. The panchnama dated 07/08.06.2023 drawn at the premises of Office of Directorate of Revenue Intelligence, Zonal Unit Ahmedabad vide which the examination of their goods/parcels intercepted from M/s. Ashokkumar Ambalal & Company, was conducted. He perused the said panchnama and put his dated signature on the last page of panchnama in the token of having seen and in agreement of the panchnama. He further stated that vide annexure-B attached to this panchnama dated 07/08.06.2023, parcels containing gold and belonging to M/s. Royal Bullion and M/s. Swastik Bullion were detained with a reasonable belief that these goods are liable for confiscation under the provisions of the Customs Act, 1962. He was shown the Panchnama dated 11.09.2023 **(RUD-9)** and valuation report dated 18.09.2023 **(RUD-10)** and in token of having seen and in agreement with the same, he put his dated signature on last page of the same wherein the verification of the detained gold bars was done by Shri Kartikey Vasantray Soni, Govt. approved valuer. He perused the report of Shri Kartikey Vasantray Soni, Govt. Approved Valuer vide dated 18.09.2023 and also put a dated signature on the same in the token of being seen, wherein 598.30 gram gold pertaining to M/s. Royal Bullion and mentioned as Parcel No.

8 is of foreign origin and 500 gram gold pertaining to M/s. Swastik Bullion and mentioned as Parcel No. 7 is of Indian origin.

**14.2.** On being asked specifically about the detained parcels belonging to M/s. Royal Bullion as given in the Panchnama dated 07/08.06.2023 (**RUD-2**), he stated that he had given the order of 600 gm of 995 purity gold to M/s. Royal Bullion. Further, he stated that he received Invoice No. RB/119/23-24 dated 06.06.2023 by M/s. Royal Bullion. He also stated that he was also given verbal communication by M/s. Royal Bullion that they are sending 598.30 gram of gold by Angadiya and further 1.70 gram of gold would be sent by them later on. On being asked about the mode of delivery, he stated that they generally receive the gold bars by Angadiya firm. He stated that the gold bars were generally dispatched by their suppliers through Angadiya after confirmation of the order over phone.

**14.3.** Further on being asked he stated that he was informed on 07.06.2023 by M/s. Ashokkumar Ambalal & Company - Angadiya firm that the said gold being sent over by M/s. Royal Bullion was detained by DRI at Ahmedabad on the grounds that same might be of foreign origin being smuggled into India illegally. On being asked about Shri Shakar Das Vaishnav or Shankarji, whose name was written as recipient on the detained parcels, he stated that Shri Shankar Das Vaishnav is an employee at their firm M/s. V.S. Gold. He admitted that he had given order of gold to M/s. Royal Bullion of 995 purity of said gold and had made no specific order for Indian or foreign origin gold. On being asked about the import documents pertaining to the seized gold bar of foreign origin of 598.30 gram gold sent by M/s. Royal Bullion, he stated that he does not have any import documents pertaining to the said gold bars, nor he was provided any import documents by the supplier.

**14.4.** On being asked, he stated that they have not received the said consignment as the same was intercepted by DRI. On being asked, he stated that he released payment to M/s. Royal Bullion in parts on various days of June' 2023. He stated that he had made payment to M/s. Royal Bullion partly online through RTGS and partly by means of payment by 200 Gram gold bar piece to M/s. Royal Bullion based on the terms of their verbal agreement.

**15. STATEMENT OF SHRI CHAMAN JAIN, PARTNER OF M/s. ROYAL BULLION, 705, 7<sup>TH</sup> FLOOR, AURAM MALL, SHAIKH MEMON STREET, KALBADEVI, MUMBAI -400002 RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 RECORDED ON 18.10.2023**

**15.1.** A summons dated 25.09.2023 bearing CBIC DIN 202309DDZ100005505C7 was issued to M/s. Royal Bullion, 705, 7<sup>th</sup> Floor, Auram Mall, Shaikh Memon Street, Kalbadevi, Mumbai in connection with the investigation of 598.30 grams of gold. A voluntary statement of Shri Chaman Jain, Partner of M/s. Royal Bullion 705, 7<sup>th</sup> Floor, Auram Mall, Shaikh Memon Street, Kalbadevi, Mumbai was recorded on 18.10.2023(**RUD-15**) wherein *inter alia* he stated that he is partner of the firm, M/s. Royal Bullion, Mumbai and his firm is engaged in the trading of gold and silver bullion. On being asked about his work profile in the said firm, he stated that he is handling all the day to day work, work related to sale and purchase of Gold Bars and Gold Jewellery, accounts etc. He stated that they procure gold domestically and sell these bars in the retail market to various customers and there are no specific customers.

**15.2.** He was shown the panchnama dated 07/08.06.2023(**RUD-2**) drawn at the premises of Office of Directorate of Revenue Intelligence, Zonal Unit Ahmedabad vide which the examination of our goods/ parcels intercepted from M/s. Ashokkumar Ambalal & Company, was conducted and recorded. He perused the said panchnama and put his dated signature on the last page of panchnama in the token of having seen and in agreement of the panchnama. He further stated that vide annexure-B attached to the panchnama dated 07/08.06.2023 (**RUD-2**) wherein a parcel sent by M/s. Royal Bullion was detained with a reasonable belief that these goods are liable for confiscation under the provisions of the Customs Act, 1962. He was also shown the Panchnama dated 11.09.2023(**RUD-9**) and in token of being seen and in agreement with the same, he put his dated signature on last page of the same. He was also told that the verification of the detained gold bars was done by Shri Kartikey Vasantray Soni, Govt. approved valuer. He perused the report of Shri Kartikey Vasantray Soni vide dated 18.09.2023(**RUD-10**) wherein it is mentioned that 598.30 grams gold pertaining to M/s. Royal Bullion at Parcel No. 8 is of foreign origin and he put his signature on the same in token of having seen the same.

**15.3.** On being asked about the detained gold pertaining to M/s. Royal Bullion, he stated that M/s. V.S. Gold had informed him on 06.06.2023 over phone to purchase 600 grams of gold by cash from a person called Shri Posha Bhai and that the cash for the same would be handed over by a person of M/s. V. S. Gold. Also, M/s. V. S. Gold had asked to hand over the said gold to M/s. Ashokkumar Ambalal & Company-Angadiya to deliver to Shri Shankarji, V.S. Udaipur. On being further asked, he stated that a person of M/s. V.S. Gold had given him cash for 600 grams of gold on 06.06.2023 afternoon. He stated

that he does not know the exact identity of that person. He further stated that Shri Posha Bhai had come to his shop in the evening of 06.06.2023 to deliver the said gold. On being asked about the weight of the detained gold, he stated that on receipt of gold from Shri Posha Bhai, he weighed the said gold in their shop and it weighed only 598.30 gram and he had informed the same to M/s. V.S. Gold, Udaipur over phone and they had asked him (Chaman Jain) to hand over the cash corresponding to 598.30 grams of gold and the cash for the remaining 1.70 grams of gold would be collected by some person of M/s. V.S. Gold afterwards. Subsequently, he handed over the cash to Shri Posha Bhai for 598.30 grams of gold. On being asked, he stated that he does not know any identity detail of Shri Posha Bhai. Further, he admitted that as per the instructions of M/s. V.S.Gold, he handed over the said gold to M/s. Ashokkumar Ambalal & Company- Angadiya firm at their Mumbai office to be delivered to M/s. V.S.Gold, Udaipur. On being asked as to why M/s. V.S. Gold did not purchase and take the delivery of the detained gold on their own and why did they involve M/s. Royal Bullion, he stated that M/s. V.S. Gold are their regular customers. Therefore, to maintain their business relations, they took the said job for them on their request.

**15.4.** He was shown a copy of the invoice No. RB/119/23-24 dated 06.06.2023 issued by M/s. Royal Bullion in the name of M/s. V.S. Gold for 600 grams of gold of 99.5 purity and on perusal of the said invoice, he put his dated signature on it in the token of having seen the same. On being asked, he stated that he had received a call from M/s. V.S. Gold on 07.06.2023 to issue him a back dated invoice for 600 grams gold as their gold that was handed over a day before to M/s. Ashokkumar Ambalal & Company, Mumbai had been detained by DRI at Ahmedabad. Further, he stated that to adjust the gold and payments corresponding to the said invoice in books of account, they made payment for 200 grams gold by RTGS on 07.06.2023 and then for another 200 grams gold by RTGS on 08.06.2023. He stated that a person of M/s. V.S. Gold had come to take the delivery of the gold on 07.06.2023 and 08.06.2023 to whom he delivered the said gold accordingly. He further stated that for the remaining 200 gram gold as per the invoice No. RB/119/23-24 dated 06.06.2023, M/s. V.S. Gold had not made a payment for the said gold and so they issued an invoice for 200 grams gold afterwards in around 2nd week of June'2023.

**15.5.** On being asked, he further state that the gold pertaining to the invoice No. RB/119/23-24 dated 06.06.2023 issued by M/s. Royal Bullion was issued by them for a separate delivery on being asked by M/s. V.S. Gold and it does not pertain to the gold detained by DRI on 07.06.2023 which was later adjusted against the gold supplied through the parcel and detained by DRI.

**15.6.** On being asked about the contact details of M/s. V.S. Gold, he stated that he has contact no of M/s. V.S. Gold, i.e., 9413830539 on which the correspondence for booking of gold etc. were being done. He stated that Shri Vishal and Shri Shubham of M/s. V.S. Gold used to talk from the said phone no. for the business transactions.

**15.7.** On being asked to submit the documents related to the import of the said gold, he stated that he does not have any import documents pertaining to the said gold bars as he was not provided any import documents by either M/s. V.S.Gold or the supplier, i.e. Shri Posha Bhai.

**16. SEIZURE OF THE DETAINED GOODS OF FOREIGN ORIGIN NOT SUPPORTED BY LEGITIMATE DOCUMENTS:**

**16.1.** From the valuation report **(RUD-10)**, it is determined that the detained gold as mentioned at Parcel No. 2 and 4 in the TABLE-V above are of foreign origin. In absence of the import related documents of such goods with the Angadiya firm, the detained goods, detailed as follows, were placed under seizure under the provisions of Section 110 of Customs Act, 1962, under the reasonable belief that the same were liable to confiscation under the provisions of Section 111 of the Customs Act,1962.

- (i) Two Gold Bars of 100 grams each having Valcambi Marking of foreign origin totally weighing 200 grams, having purity 999, valued at Rs. 12,10,000/- (Rupees Twelve Lakhs and Ten Thousands Only) having marking 'VALCAMBI' sent by SENDER- M/s. Shree Neminath Jewellers to RECIPIENT- Shankhesh Raj Singhvi placed under seizure vide Seizure Memo (DIN- 202310DDZ1000083528A) dated 25.10.2023.**(RUD-16)**
- (ii) Two Cut Pieces and gold dust of purity 999 of foreign origin and without cover of any import invoice/ documents, weighing 114.20 grams valued at Rs. 6,90,910/- (Rupees Six Lakhs and Ninety Thousands Nine Hundred and Ten Only) sent by SENDER- Shri Rajat of M/s. Pooja Gold, Surat to RECIPIENT- Shri Anarsan Sudhirbhai Ramchandra, Ahmedabad placed under seizure vide Seizure Memo (DIN- 202310DDZ10000999F4C) dated 25.10.2023.**(RUD-17)**

**RELEASE OF THE INDIAN ORIGIN GOLD**

**17.1** The box containing parcel no. 2,4,6,7,8 & 9(as per Annexure - B of the panchnama dated 07.06.2023) and detained during panchnama dated

07.06.2023(**RUD-1**) and 20.06.2023(**RUD-4**) were examined and valuation report dated 18.09.2024(**RUD-10**) was provided by Shri Kartikey Vasantrai Soni, Govt. approved Valuer. As per the said valuation report, the parcels no. 6B, 7 & 9 (as per Annexure -B) to the panchnama dated 07.06.2023 were of Indian Origin and as supported by the documents submitted by the respective parties. The parcel No. 8, 2, 6A, 4 were of foreign origin. Accordingly, the representative of the said Aangadiya firm, M/s. Ashokkumar Ambalal & Company was called to the DRI office and the Indian Origin gold, as mentioned at SI.No. 6B, 7 & 9 in the TABLE-V mentioned above was released to the Aangadiya firms after verification with the respective necessary documents in respect of some of the parcels while detaining the foreign origin gold for further investigation as mentioned below. The proceedings thereof were recorded under panchnama dated 07.12.2023 (**RUD-18**) in the presence of the independent panchas. The receipt of the parcels is duly acknowledged (**RUD-19**) by Shri Kailashkumar Dodiya vide panchnama dated **07.12.2023**, which were detained vide as per Annexure -B to the panchnama dated 07/08.06.2023, as below:-

**TABLE-VI**

<b>Parcel No.</b>	<b>Sender Name</b>	<b>Intended recipient's name</b>	<b>Weight of the gold</b>
6B	M/s. Swiss Bullion	Shri Alpesh Shantilal M/s. Diya Bullion & Jewellery, Jalore	200.00
7	M/s. Swastik Bullion	Shri Shankar Dev Vaishnav (M/s. V.S. Gold, Udaipur)	500.00
9	M/s. Mamta Jewellers	Vishnuji (Shri Vishnukumar Soni (Om Namo Nikhilam Art)	56.20

The remaining parcels as mentioned at SI No. 2(i), 4, 6A & 8 as detailed in Annexure -B attached to the panchnama dated 07.06.2023 were again resealed and detained for further investigation, details of which are as under:-

**TABLE-VII**

<b>SI. No</b>	<b>Item Description</b>	<b>Details of Sender</b>	<b>Details of intended recipient</b>
1	Gold bars (foreign origin) ( 2 bars -200 grams)	Shree Neminath Jewellers (S.P.J. Mumbai), Add: 2/3, Maheta Manor, B.P.T. Colony Samor,	Singhvi Vikas (Shankhesh Raj Singhwi) & L. R. Singhvi, Add: 104, Heena Residency, Daulat Nagar, Borivali (E), Mumbai. M. No. 94613439871/82

		Varavthi Village, Mumbai -30	
2	Two cut pieces of Gold bars (foreign origin) (114.20 grams)	Pooja Gold (Rajat) Address: Shop no-28, Sardiwala Market, Bundelawad, Bhagal Surat. M. No.9825630400	Anarsan Sudhirbhai Ramchandra Sudhirbhai Add : Shop no- S F 441, Kalupur Shajanad Market, Beside Vrundavan Shopping center, Pankornaka, Ahmedabad. M. No. 8128158049
3	Gold bars (foreign origin) (1 Bars 1000 grams)	Swiss Bullion (RD) Address: 307, Krishna Niwas, 3rd floor, office no-69, Yusuf meharali road, next to Dhanji st. corner, pydhanio, Mumbai-400003	Diya Bullion and Jewellery (Alpesh shantilal) Add : Shanti nagar, b block, Jalore-343001 M. No. 9414350330
4	Gold bars (foreign origin) (1 bars + particles weighing 598.30 grams (as per valuation report dated 18.09.2023)	Royal Bullion ( V. S. Udaipur), Address: 705, Auram Mall, Shaikh Memon Street, Kalbadevi, Zaveri Bazar, Mumbai - 400 002 M. No. 9833258397	V. S. Gold (Shakar Das Veshnav) Add : 1st Floor, Shop No-2, 54, 55 Taj Jewellery Complex, Opp. Kalpol, Bada Bazar, Udaipur - 313 001 M. No. 9680071836

**18. STATEMENT OF SHRI SUDHIRBHAI RAMCHANDRA ANARSAN (INTENDED RECIPIENT OF GOLD SENT BY SHRI MUKESH S. JAIN, M/S. POOJA GOLD RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 15.02.2024**

**18.1.** A summons dated 25.09.2023 was issued to Shri Anarsan sudhirbhai Ramchandra, Shop No. - S F 441, Kalupur Shajand Market, Beside Vrudavan Shopping Center, Pamkornaka, Ahmedabad. A voluntary statement of Sudhirbhai Ramchandra Anarsan was recorded on 15.02.2024 (**RUD-20**) in connection with one piece of gold weighing 114.20 grams was carried by employee of Angadiya - M/s. Ashokumar Ambalal & Company wherein *inter alia* he stated that he is 9<sup>th</sup> standard pass and deals in jewellery making for different retailers in Gujarat and do artisan work of jewellery making as per the designs provided by the customers. He stated that they take the gold in raw form and deliver jewellery as per the designs provided by them. He stated that he get his commission cut of 0.5% of the Gold and is not in trading or retail business.

**18.2.** He was shown the panchnama dated 07/08.06.2023 (**RUD-2**) drawn at the premises of the Office of Directorate of Revenue Intelligence, wherein the examination of baggage of employee of Angadiya, i.e. M/s. Ashokkumar

Ambalal & Company was recorded and one parcel mentioned as from M/s. Pooja Gold, Surat (Party from) and to Shri Anarsan Sudhirbhai Ramchandra (Party to) as mentioned vide Annexure -B of the said panchnama dated 07/08.06.2023 was detained under the said panchnama. He was also shown the panchnama dated 11.09.2023(**RUD-9**) wherein the examination carried out in respect of the detained gold and valuation is done by Govt. Approved Valuer was recorded. He was also shown the report dated 18.09.2023(**RUD-10**) of Shri Kartikey Vasantrai Soni, Govt. Approved Valuer. On perusal he noticed that the 114.20 grams gold pertaining to M/s. Pooja Gold, Surat is having imported marking and is of foreign origin. On being asked he stated that the said gold bar/ piece of 114.20 grams was meant to be sent by M/s. Pooja Gold, Surat to them for making gold rings.

**18.3.** He stated that he was informed by one person of Angadiya- M/s. Ashokkumar Ambalal & Company that the said parcel had been detained by DRI. On being asked he stated that he had never seen the gold of 114.20 grams sent by M/s. Pooja Gold, Surat. On being asked about the origin of the said gold, he stated that he is not aware of the origin of the said gold and it was not informed by M/s. Pooja Gold, Surat to them. After going through the report of the Valuer dated 18.09.2023, he stated that the said gold appeared to be of foreign origin. He further stated that he had not received any advance payment from M/s. Pooja Gold, Surat for desired job work, neither have made any payment to M/s. Pooja Gold. On being asked further, he stated the M/s. Pooja Gold, Surat had also not issued any invoice to them. On being asked about the ownership of the said gold of 114.20 grams, it is stated that it lies with M/s. Pooja Gold, Surat.

#### **19. DETAILS SUBMITTED BY M/S. SHREE MANDEV BULLION LLP**

**19.1.** As per the statement dated 11.07.2023(**RUD-6**) of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers, 2&3, Mehta Manor, 146, Worli village Mumbai-400030, they stated about the detained two gold bars having total weight of 200 grams of 999 purity, that the same is of foreign origin and the same was purchased by them from M/s. Shree Mandev Bullion LLP, Mumbai. They had booked the gold under the said category and purchased the imported gold from M/s. Shree Mandev Bullion LLP, Mumbai. In view of the same, Summons dated **20.02.2024** under Section 108 of Customs Act, 1962 were issued to M/s. Shree Mandev Bullion LLP to tender statements and submit details of import of gold or purchase of foreign origin gold with reference to the foreign origin gold sold to M/s. Shree Neminath Jewellers, Mumbai.

**19.2.** M/s. Shree Mandev Bullion LLP, Office No. 7, 2<sup>nd</sup> Floor, 57/59 Madan Mansion, S.M. Street, Zaveri Bazar, Mumbai-400002 in response to the said Summons submitted certain documents vide their letter dated 27-02-2024, i.e. (i) Sales Bills issued to M/s. Shree Neminath Jewellers from 01.04.2023 to 06.06.2023; (ii) Purchase Bills related to delivered gold to M/s. Shree Neminath Jewellers from 01-04-2023 to 06-06-2023; (iii) Bank Statement related to M/s. Shree Neminath Jewellers from 01-04-2023 to 06-06-2023. **(RUD-21)**.

**20. STATEMENT OF SHRI CHINTAN SAGARMAL JAIN, PARTNER OF M/S. SHREE NEMINATH JEWELLERS, 2 & 3, MEHTA MANOR, 146, WORLI VILLAGE, MUMBAI-400030, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 18.03.2024.**

**20.1.** Summons dated 07.03.2024 having CBIC DIN 202403DDZ10000777CF2 under Section 108 of Customs Act, 1962 was issued to M/s Shree Neminath Jewellers and accordingly, statement of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers, was recorded on 18.03.2024 **(RUD-22)** wherein he *inter alia* stated that:-

**20.2.** He has perused the letter dated 27.02.2023**(RUD-21)** of M/s. Shree Mandev Bullion LLP and the attached sales invoices, i.e. invoice no. SML/2479/23-24 dated 05.06.2023 issued for sale of 500 grams gold and SML/1822/23-24 dated 19.05.2023 issued for sale of 100 grams of gold to M/s. Shree Neminath Jewellers and he was specifically asked to peruse the details of the invoices SML/2479/23-24 dated 05.06.2023 and SML/1822/23-24 dated 19.05.2023 issued that mentions the Gold Bar Nos. as B0022834 and YL5625 respectively. He in token of agreement of the said letter along with the attached invoices put his dated signature on each page of the letter and attached documents.

**20.3.** On being specifically asked about the seized gold having total weight of 200 grams of 999 purity, he stated that the said Gold bars having total weight of 200 grams of 999 purity are of foreign origin and he does not remember exactly from whom they have purchased this gold bar. On being asked, he stated that he had not verified the purity of gold and he had just purchased the said gold from the person based on rates. He stated that he is not aware of the name or identity of the said person from whom he had purchased the said gold as sometimes such type of persons come to their shop for sale of gold in small quantity. On being asked, he stated that it is possible that the said person had smuggled or brought in the said gold through Mumbai Airport from abroad as

the gold bar is of foreign origin. He further stated that such person offered them the gold on a cheaper rate, therefore they purchased the gold based on its purity and rates.

**20.4.** He admitted that he does not have any import documents for their seized gold pieces of 200 grams as it was not provided by the person from whom they had purchased the said gold. On being asked about the reason for the same, he stated that that person had offered him gold at a cheaper rate and he does not have any legal knowledge of Customs Act or Rules.

**20.5.** On being asked he stated that he had sold the said gold to Shri Lakpatraj Hemraj Singhvi as asked by him for his personal use and therefore, he had handed over the said gold to Shri Lakpatraj Hemraj Singhvi. On being asked about the ownership of the detained gold bars of 200 grams, he admitted that he claims ownership of the said gold. He further stated that he was aware that the said gold was of foreign origin before it was sold by them to Shri Lakpatraj Hemraj Singhvi and it might have been smuggled through Mumbai or any other airport.

**21. STATEMENT OF SHRI LAKHPATRAJ HEMRAJ SINGHVI, INTENDED RECIPIENT OF GOODS, VIZ., 2 FOREIGN ORIGIN GOLD BAR OF 200 GRAMS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 on 18.03.2024.**

**21.1.** A further statement of Shri Lakpatraj Hemraj Singhvi was recorded on 18.03.2024(**RUD-23**) under Section 108 of the Customs Act, 1962 wherein *interalia* he was shown the statement dated 18.03.2024 (**RUD-22**) of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers, 2 & 3, Mehta Manor, 146, Worli Village, Mumbai-400030 and was in agreement with the correctness of the statement dated 18.03.2024 of Shri Chintan Sagarmal Jain, Partner of Shree Neminath Jewellers, 2 & 3, Mehta Manor, 146, Worli Village, Mumbai-400030.

**21.2.** On being asked about the said seized gold weighing 200 grams, he stated that the said gold was purchased by him on 04.06.2023 from M/s. Shree Neminath Jewellers, Mumbai and also provided copy of the invoice issued to him i.e. invoice No. 1639 dated 04.06.2023 for the same. He stated that he made payment for the same and handed over the said gold bars weighing 200 grams to the Angadiya on 06.06.2023 to get the same delivered to his nephew. He also stated that he was not provided any import documents for the said gold. He admitted during the recording of his statement that he was aware that the said gold bars were of foreign origin but did not inquire much about its

source. He admitted that he is owner of the said foreign origin gold weighing 200 grams.

**22. NON APPEARANCE AND NON COOPERATION OF M/s. SWISS BULLION IN RESPECT OF SEIZURE OF 1 KG OF GOLD HAVING VALUE OF Rs. 60,50,000/-**

**22.1.** Summons dated 07.07.2023(**RUD-24**), 25.09.2023(**RUD-25**), 17.05.2024(**RUD-26**) were issued to M/s. Swiss Bullion, 307, Krishna Niwas, 3<sup>rd</sup> Floor, Office No- 69, Yusuf Mehrali Road, Next to Dhanji St. Corner, Pydhonie, Mumbai- 400003 in connection with the instant investigation related to 1 Kg Foreign origin gold detained vide Panchnama dated 07/08.06.2023, wherein production of following documents were sought:-

1. Sales and Purchase of Gold Bars from 01.04.2023 to 06.06.2023
2. Details of payment received
3. Details of import of gold or purchase of foreign origin gold.

**22.2.** M/s. Swiss Bullion, Mumbai was issued summons dated 07-07-2023, 25-07-2023, 17-05-2023, but they did not appear before the investigating agency, DRI, Ahmedabad. It appears that by not appearing before the investigating agency, DRI, they did not cooperate during the investigation. They resorted delay tactics, with an intent to stall the investigation pertaining to 1000 grams of Foreign Origin Gold, having fair market value of Rs. 60,50,000/- seized by DRI, Ahmedabad vide seizure memo (DIN-202310DDZ10000999FD7) dated 12.10.2023. The investigating agency reserves its right to issue of an addendum or Supplementary Show Cause Notice or Separate Show Cause Notice, to bring on record further evidence as may be gathered against the noticees of this Show Cause Notice and also to issue Show Cause Notice to any person/persons not covered included in this Show Cause Notice, who may be found to be involved.

**23. SEARCH CARRIED OUT AT THE PREMISES OF M/s. SWISS BULLION, 307, KRISHNA NIWAS, 3RD FLOOR, OFFICE NO- 69, YUSUF MEHRALI ROAD, NEXT TO DHANJI ST. CORNER, PYDHONIE, MUMBAI- 400003**

**23.1.** A search was carried out at the premises of M/s. Swiss Bullion, 307, Krishna Niwas, 3<sup>rd</sup> Floor, Office No. 69, Yusuf Mehrali Road, Next to Dhanji St. Corner, Pydhonie, Mumbai -400003 which is recorded under Panchnama dated 28.05.2024 (**RUD-27**). During the search proceedings, Shri Dhruv Porwal, son of Prop. Of M/s. Swiss Bullion and the other employees of M/s. Swiss Bullion, i.e. Shri Ketan Jain and Shri Samit Kumar Yadav denied about having given any parcel to M/s. Ashokkumar Ambalal & Company on the

said date. Shri Ketan Jain later informed the DRI officers that Shri Alpesh Shantilal Soni, proprietor of M/s. Diya Bullion & Jewellery, Jalore had asked them on 07.06.2023 that he wishes to buy 1200 grams of gold, therefore, in good faith, they had made a Tax invoice, bearing no. SB/127 dated 07.06.2023 for 1200 grams of gold before the payment for the said gold. Shri Ketan Jain further informs that Shri Alpesh Kumar later did not make payment for the 1200 grams gold mentioned in the invoice and also, they got to know from some acquaintances that one parcel of M/s. Diya Bullion and Jewellery containing 1200 grams of gold had been detained by DRI, Ahmedabad Zonal Unit in the morning of 07.06.2023. Shri Ketan Jain informed that in view of the same, they had subsequently cancelled the invoice and did not deliver the gold to M/s. Diya Bullion and Jewellery, Jalore. During the search, they also submitted copy of the said cancelled invoice bearing no. SB/127 dated 07.06.2023 **(RUD-28)**. Thereafter officer of DRI, enquires about purchase or sale of Gold Bar Having Sr No A378402 Melter Assayer in FY 2023-24; to which Shri Ketan Jain informs that their firm M/s Swiss Bullion have not made purchase or sale of said Gold Bar. Further on being enquired if such gold bar was purchased or sold from accounts of M/s RD Bullion; to which Shri Ketan Jain informs that they have examined their accounts in M/s RD Bullion as well and their account has no sale or purchase details of the above said Gold Bar.

During the search proceedings, Shri Dhruv Porwal and Shri Ketan Jain were asked about whether they had done any business with M/s. Diya Bullion and Jewellery in the past to which Shri Ketan Jain informed that M/s. Swiss Bullion had never done any business with M/s. Diya Bullion and Jewellery. Shri Ketan Jain further informed that M/s. RD Bullion, the proprietorship firm of Shri Vansh Porwal, had done business with M/s. Diya Bullion and Jewellery in the past but after the parcel of M/s. Diya Bullion and Jewellery was detained by DRI, Ahmedabad on 07.06.2023, they had stopped doing business with them. On being asked with regard to the documents they take from the suppliers while purchasing the foreign origin gold, Shri Ketan Jain informed that their suppliers only provide them the GST invoices and no import documents are provided to them by the supplier firms of foreign origin gold. Shri Ketan Jain informed that they themselves also do not ask for the import related documents from the suppliers and their purchase decisions are only guided by the purity and price of the gold.

**24. STATEMENT OF SHRI KAILSHKUMAR DODIYA, MANAGER OF M/S. ASHOKKUMAR AMBALAL & COMPANY UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 29.05.2024**

Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company voluntarily presented himself on 29.05.2023 before the Senior Intelligence Officer, DRI, Ahmedabad Zonal Unit to tender his voluntary statement. His statement was thus recorded on 29.05.2024 (**RUD-29**), and he was shown the following documents, i.e., his previous statement dated 14.06.2023 and panchnama dated 28.05.2024 drawn at the premises of M/s. Swiss Bullion, 307, Krishna Niwas, 3rd Floor, Office No. 69, Yusuf Mehrali Road, Next to Dhanji St. Corner, Pydhonie, Mumbai -400003. During the recording of statement on 29.05.2024, he stated that:-

- He has perused his previous statement and panchnama dated 29.05.2024 and put his dated signature on the same;
- He stated that the parcel bearing marking as 'RD' and intended for Mr. Alpesh as per Annexure - B to the panchnama dated 07.06.2023 was booked by M/s. RD Bullion and meant to be delivered to Shri Alpesh of M/s. Diya Bullion and Jewellery, Jalore.
- He stated that he had inquired about the parcel with marking RD, detained by DRI under panchnama dated 07.06.2023 from his Mumbai office and employees at their Mumbai office had informed that the said parcel was booked by M/s. RD Bullion for delivery to Shri Alpesh of M/s. Diya Bullion and Jewellery, Jalore and the said parcel was handed over by them for delivery at the Mumbai office of M/s. Ashokkumar Ambalal & Company.
- He further stated that 'RD' mentioned on the parcel also indicates that the parcel was booked by M/s. RD Bullion. On being asked as to who had attached the slip to the parcel which mentioned sender's and recipient's name, he stated that the concerned parties themselves attach these slips on their parcels and in this case, M/s. RD Bullion had attached the said slip.
- On being asked about the booking slip issued by them while booking of the said parcel at Mumbai, he stated that they do not maintain booking slips at their offices and they work only on trust basis.
- On being asked about the identity of the person who had booked the said parcel, he stated that they do not remember the identity of the person as a lot of persons come for booking of parcels and it is difficult to remember the identity of every person and had not taken any KYC documents of the person who had booked the parcel as it is not a practise in the Aangadiya firms to take the KYC of the sender of the parcels and therefore, they had not taken any KYC of the person who had done the booking. He stated

that they work only on trust basis, however, they insist on invoice or delivery challan pertaining to the goods.

- He was asked to peruse the copy of the Invoice No. SB/127 dated 07.06.2023 issued for the sale of 1200 grams gold by M/s. Swiss Bullion, Mumbai in the name of M/s. Diya Bullion and Jewellery, which was submitted by them to the DRI, Ahmedabad, on being asked as to who had handed over the said invoice to them, he stated that after the said parcel was detained under Panchnama dated 07.06.2023, they had contacted Shri Alpesh of M/s. Diya Bullion and Jewellery, Jalore to communicate about the same and he had given them the copy of the said invoice, which was submitted to during his earlier statement dated 14.06.2023.
- On being pointed out that the parcel was booked by M/s. RD Bullion, while the invoice submitted by Shri Alpesh Shantilal Soni mentions the supplier's name as M/s. Swiss Bullion. On being asked about the same, he stated that as informed by their employees at the Mumbai office of M/s. Ashok Ambalal & Company, M/s. RD Bullion is a firm of Shri Sushil Porwal and Shri Sushil Porwal and his family/relatives also have other firms in their name which also include M/s. Swiss Bullion. He further stated that the same employees perform the tasks like booking of parcels for both M/s. RD Bullion and M/s. Swiss Bullion. He stated that as informed by their employees at Mumbai office, the firm M/s. Swiss Bullion is the proprietorship firm of Shri Sushil Kumar Porwal while M/s. RD Bullion is the proprietorship firm of M/s. RD Bullion and the employees at their firms work for both the firms.
- On being asked about the documents they collected while booking the said parcel, he stated that the concerned party, i.e. M/s. RD Bullion or M/s. Swiss Bullion had not given any invoice at the time of booking. He further stated that they insist to take the copy of invoice or delivery challan from the senders of the parcel to which majority of the customers inform them that the same is kept inside the parcel.
- He was asked to specifically peruse the fact mentioned in the panchnama dated 28.05.2024 that Shri Ketan Jain of M/s. Swiss Bullion had denied about handing over the said parcel of 1200 grams, which was subsequently detained under Panchnama dated 07.06.2023, he stated that it does not seem possible as the parcel was booked by the name of 'RD' as also mentioned on the parcel of the said gold.

**25.** It appears that the burden of proof in case of 'Gold' in terms of Section 123(1) of Customs Act, 1962 that they are not smuggled goods shall be

laid on M/s. Pooja Jewellers, M/s. Royal Bullion & M/s V.S. Gold, M/s. Shree Neminath Jewellers, Shri Lakhpatriaj Hemraj Singhvi, M/s. Swiss Bullion and M/s. Diya Bullion & Jewellery, Jalore. And during the course of investigation they could not provide legitimate documents of import of said foreign origin gold seized vide 4 seizure memos dated 12.10.2023 and 25.10.2023 respectively.

**26.** The investigation could not be completed in the stipulated time period of six months from the date of the detention of goods. The competent authority vide letter dated 01.12.2023 (**RUD-30**) granted the extension by a further period of six months for issuance of Show Cause Notice in respect of seized goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962 as amended by the Finance Act, 2018.

**27. LEGAL PROVISIONS:-**

**27.1.** The provisions of law, relevant to import of goods in general, the Policy and Rules relating to the import of gold, the liability of the goods to confiscation and liability of the persons concerned to penalty for improper/illegal imports under the provisions of the Customs Act, 1962 and other laws for the time being in force, are summarized as follows:-

**i. Para 2.26 of Foreign Trade Policy 2015-20:**

*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 Ministry of Finance.*

**ii. Para 2.1 of the Foreign Trade Policy 2015-20:**

*The item wise export and import policy shall be specified in ITC (HS) notified by DGFT from time to time.*

**iii.** Under ITC (HS) heading sub code 98030000, import of all dutiable articles, imported by a passenger or a member of a crew in his baggage is restricted and their import is allowed only in accordance with the provisions of the Customs Baggage Rules by saving clause 3(1)(h) of the Foreign Trade (Exemption from Application of Rules in Certain Case) Order, 1993.

**iv. Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992:**

*The Central Government may by Order make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes*

of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.

v. **Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992:**

*All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*

vi. **Section 7 of the Foreign Trade (Development and Regulation) Act, 1992:**

*No import can take place without a valid Import Export Code Number unless otherwise exempted*

vii. **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 this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.*

viii. **Rule 11 of the Foreign Trade (Regulation) Rules, 1993- Declaration as to value and quality of imported goods:**

*On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.*

ix. **Rule 14 of the Foreign Trade (Regulation) Rules, 1993: Prohibition regarding making, signing of any declaration, statement or documents,**

(2) No person shall employ any corrupt or fraudulent practice for the purposes of importing or exporting any goods.

**x. Section 2 of the Customs Act, 1962: Definitions -**

In this Act, unless the context otherwise requires,

(3) "baggage" includes unaccompanied baggage but does not include motor vehicles;

(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;

(14) "dutiable goods" means any goods which are chargeable to duty and on which duty has not been paid;

(22) "goods" includes-

- a. vessels, aircrafts and vehicles;
- b. stores;
- c. baggage;
- d. currency and negotiable instruments; and
- e. any other kind of movable property;

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes <sup>22</sup> [any owner, beneficial owner] or any person holding himself out to be the importer;

(33) 'Prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force;

(39) 'smuggling' in relation to any goods, means any act or omission, which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act 1962.

**xi. Section 11(3) of the Customs Act, 1962:**

Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

xii. **Section 11A (a) of the Customs Act, 1962;**  
(a) 'illegal import' means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

xiii. **Section 77 of the Customs Act 1962:**  
*The owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.*

xiv. **Section 110 of Customs Act, 1962:**  
*If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.*

xv. **Section 111 of Customs Act, 1962: 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;

.....  
(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;  
(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

.....  
(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;  
(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

xvi **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,

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or 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,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

**xvii. Section 117. Penalties for contravention, etc., not expressly mentioned.**

*- Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees] / Substituted by Act 18 of 2008, Section 70, for " ten thousand rupees" .].*

**xviii. Section 119. Confiscation of goods used for concealing smuggled goods.**

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

**xix. 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.*

**xx.** As per Customs Baggage Declaration Regulations, 2013 all passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form.

**xxi.** Customs Notification No. 50 /2017 -Customs dated 30.06.2017, as amended, issued by the Central Government; and RBI Circular No. 25 dated 14.08.2013 [RBI/2013-14/187, AP (DIR Series)] permit the import of gold into India by eligible passenger/specified entities, subject to certain conditions.

**xxii.** In terms of the Circular No. 34/2013-Cus. issued by the Directorate General of Export Promotion vide F. No. DGEP/EOU/G & J/16/2009

dated 04.09.2013, import of gold is restricted and gold is permitted to be imported only by the agencies notified by DGFT which are as follows:

- Metals and Minerals Trading Corporation Limited (MMTC);
- Handicraft and Handloom Export Corporation (HHEC);
- State Trading Corporation (STC);
- Project and Equipment Corporation of India Ltd. (PEC);
- STC Ltd.;
- MSTC Ltd.;
- Diamond India Ltd. (DIL);
- Gems and Jewellery Export Promotion Council (G & J EPC);
- A star Trading House or a Premier Trading House under Paragraph 3.10.2 of the Foreign Trade Policy and
- Any other authorized by Reserve Bank of India (RBI).

Hence, the import of gold by any other persons/agencies other than the above mentioned is restricted in terms of the Circular No. 34/2013-Cus. issued by the Directorate General of Export Promotion and the same is liable to be confiscation under the Customs Act, 1962.

**xxiii.** The CBIC's instructions issued vide F. No. 495/6/97-Cus. VI dated 06.05.1996 and reiterated in letter F. No. 495/19/99-Cus VI dated 11.04.2000 clearly states that the import of goods in commercial quantity would not be permissible within the scope of the Baggage Rules, even on payment of duty.

**27.2** A combined reading of the above mentioned legal provisions under the Foreign Trade (Development and Regulation) Act, 1992 and the Customs Act, 1962, read with the notification and orders issued there under, it appears that certain conditions have been imposed on the import of gold into India as a baggage by a passenger, in as much as, only passengers complying with certain conditions such as he/she should be of Indian origin or an Indian passport holder with minimum six months of stay abroad etc. can only import gold in any form and the same has to be declared to the Customs at the time of their arrival and applicable duty has to be paid in foreign currency. These conditions are nothing but restrictions imposed on the import of gold or gold jewellery through passenger baggage. The Hon'ble Supreme Court of India in the case of Sheikh Mohd. Omer Vs Collector of Customs, Calcutta, reported in 1983 (13) ELT 1439, clearly laid down that any prohibition applies to every type of prohibitions which may be complete or partial and even a restriction on import is to an extent, a prohibition. Hence, the restriction imposed on import of gold through passenger baggage is to an extent, a prohibition.

## 28. SUMMARY OF THE INVESTIGATION

**28.1.** From the investigation conducted so far it appears that:

(a) During the search of the baggage of the passengers intercepted outside Kalupur Railway Station on 07.06.2023, two passengers working for Aangadiya firm - M/s. Amrutbhai Kantilal Angadiya were found in possession of certain amount of foreign origin gold. The said gold was subsequently detained on the reasonable belief that the same are liable for confiscation under the provisions of the Customs Act, 1962.

(b) As per the labels present on the parcels of the gold detained on 07.06.2023 , details as below:-

**TABLE-VI**

<b>Aangadiya firm from which the gold was recovered</b>	<b>Party/Parties concerned with the said gold as gathered during inquiry</b>	<b>Qty. of the gold in grams</b>	<b>Purity of the gold</b>	<b>Value of the gold in Rs.</b>	<b>Date of Seizure Memo</b>
M/s. Ashokkumar Ambalal & Company	M/s. V.S.Gold, Udaipur	598.30	995.0	36,19,715	12.10.23
	Shri Lakhpatrij Hemraj Singhvi	200.00	999.0	12,10,000	25.10.23
	The said parcel containing the gold was sent by M/s. Swiss Bullion, Mumbai for delivery to M/s. Diya Bullion & Jewellery, Jalore	1000.0	995.0	60,50,000	12.10.23
	M/s. Pooja Gold, Surat	114.20	999.0	6,90,910	25.10.23

And as per the documents submitted by Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company during his statement, it was held that:-

- (i) Two(02) Gold Bars having total weight of 200 grams having Valcumbi Suisse marking-foreign was being sent by M/s. Neminath Jewellers, Mumbai to deliver to Shri Shankhesh Raj Singhvi and produced invoice dated 04.06.2023 issued by M/s. Neminath Jewellers in the name of Shri L. R. Singhvi, Mumbai in support of the same. Further, he could not provide import related documents w.r.t. said foreign origin gold;
- (ii) Two(02) cut pieces of gold and gold dust having total weight 114.20 grams having CHI markings -foreign origin markings were being sent by M/s. Pooja Gold, Surat. to deliver the same to Shri Sudhirkumar Ramchandra Aanarsan, Ahmedabad. Further, he

could not provide import related documents w.r.t. said foreign origin gold;

- (iii) One Gold Bar having total weight 1000 grams having Al-Etihad Gold Dubai UAE- marking – foreign markings were sent by M/s. Swiss Bullion (RD) to deliver the same to M/s. Diya Bullion and Jewellery, Jalore, Rajasthan. He could not provide import related documents w.r.t. said foreign origin gold bar;
- (iv) One Gold Bar having total weight 598.30 grams having Al Etihad Gold Dubai-UAE- -foreign markings were sent by M/s. Royal Bullion to deliver the same to M/s. V S Gold, Udaipur, Rajasthan. Further, he could not provide import related documents w.r.t. said foreign origin gold bar; which were intercepted by DRI, Ahmedabad while in transit through Ahmedabad Railway Station and were being transported the employees of the their Angadiya firm- M/s. Ashokkumar Ambalal & Company and seized by DRI, Ahmedabad vide Seizure Memos dated 12.10.2023 (**RUD -12 & RUD-13**) and 25.10.2023 respectively (**RUD -16 & RUD- 17**).

(c) Shri Kartikey Vasantray Soni, Govt. Approved Gold Assayer, examined the said gold in presence of independent panchas and the representative of the Aangadiya firm and certified the purity of Gold, weight, rate of gold vide his valuation report dated 18.09.2023. As per the said valuation report, it is ascertained that

- (i) Two(02) Gold Bars having total weight of 200 grams having Valcumbi Suisse marking-foreign pertaining to Shri L.R. Singhvi was having fair market value of Rs. 12,10,000/-. Shri L.R. Singhvi purchased the said gold from M/s. Shree Neminath Jewellers, Mumbai and they could not provide legitimate import related documents w.r.t. said foreign origin gold.
- (ii) Two(02) cut pieces of gold and gold dust having total weight 114.20 grams having CHI markings –foreign origin markings pertaining to M/s. Pooja Gold, Surat, was having fair market value of Rs.6,90,910/-. Further, M/s. Pooja Gold Surat could not provide import related documents w.r.t. said foreign origin gold.
- (iii) One Gold Bar having total weight 1000 grams having Al-Etihad Gold Dubai UAE- marking – foreign markings pertaining to M/s. Diya Bullion and Jewellery, Jalore, Rajasthan and were sent by M/s. Swiss Bullion (RD) was having fair market value of the Rs. 60,50,000/-. Further, M/s. Swiss

Bullions (sender) didnot join the investigation and M/s. Diya Bullion and Jewellery (recipient) could not provide import related documents w.r.t. said foreign origin gold bar and provided a post dated invoice when the goods were intercepted by DRI.

(iv) One Gold Bar having total weight 598.30 grams having Al Etihad Gold Dubai-UAE- -foreign markings pertaining to M/s. V S Gold and were sent by M/s. Royal Bullion, were having fair market value of Rs. 36,19,715/- . Further, both M/s. Royal Bullion(sender) or M/s. V.S. (recipient) could not provide import related documents w.r.t. said foreign origin gold bar.

Shri Kartikey Vasantray Soni, Gold Assayer, examined the said gold in presence of independent panchas and the representative of Aangadiya M/s. Ashokumar Ambalal & Company and certified the purity of Gold, weight, rate of gold vide his valuation report dated 18.09.2023 (**RUD-10**). Accordingly, the details of foreign origin gold is as under:-

**TABLE-A**

Parcel No.	Sender Name	Intended Recipient's Name	Weight (g)	Purity	Marking	Indian/ Imported Marking	Rate Per Gram	Value (Rs.)
8	VS Udaipur	Sahnkarji	598.30	995.0	PAMP	Imported	6050	36,19,715/-
2	SPJ Mumbai	Shakhesh Raj Singhvi	200.00	999.0	Valcambi	Imported	6050	12,10,000/-
6A	RD Mumbai	Alpeshbhai Shantilal Soni	1000.00	995.0	AL Etihad	Imported	6050	60,50,000/-
4	Rajat	Sudhirbhai Ahmedabad	114.200	999.0	CHI & MG	CHI- Imported MG- Indian	6050	6,90,910/-

Parcel No. 8,2 From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.

Parcel No. 6A From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.

Parcel No. 4 From visual inspection of the gold bars it can be ascertained that they have an Imported Marking and they are of foreign origin(CHI)

d) The investigation carried out by way of recording of statements of Shri Vishal Bhopawat, Proprietor of M/s. V.S. Gold, 1<sup>st</sup> Floor, Shop No.-2, 54, 55, Taj Jewellery Complex Opp. Kolpol, Bada Bazar, Udaipur (intended recipient) with respect to parcel No. 8 of **TABLE-A** above, i.e., 598.30 grams of foreign origin gold (purity 995) having market value of Rs. 36,19,715/- (Rupees Thirty Six

Lakhs Nineteen Thousand Seven hundred and Fifteen only). During the recording of his statement, he stated that he placed order of gold to M/s. Royal Bullion, Mumbai and was issued invoice no. RB/119/23-24 dated 06.06.2023. He stated that he does not have any import documents in respect of 598.30 grams of foreign origin gold.

e) A statement of sender of the said goods, i.e. Shri Chaman Jain, Partner of M/s. Royal Bullion, 705, 7<sup>th</sup> Floor, Auram Mall, Shaikh Memon Street, Kalbadevi, Mumbai-400002 (sender of the said foreign origin gold weighing 598.30 grams of gold) was recorded under section 108 of Customs Act, 1962 wherein it was stated that he was informed by M/s. V.S. Gold to take delivery of the 600 grams of gold on their behalf of M/s. V S Gold, Udaipur from one person named, Shri Poshabhai. He stated that he received the said gold from Shri Poshabhai and weighed in his shop which weighed 598.30 grams, which was informed to M/s. V.S. Gold. During the statement he admitted that he issued a back dated invoice no. RB/119/23-24 dated 06.06.2023 on being shown the invoice no. RB/119/23-24 dated 06.06.2023. He stated he was asked by M/s. V.S. Gold over phone to issue a back dated invoice for 600 grams as their gold that was handed over a day before to M/s. Ashokumar Ambalal & Company had been detained by DRI at Ahmedabad. He stated that to adjust the gold and payments corresponding to the said invoice in books of account, they made payment for 200 grams RTGS on 07.06.2023 and for another 200 grams gold on 08.06.2023.

e) Investigations carried out by way of recording of statements of Shri Chintan Sagarmal Jain, Proprietor of M/s. Shree Neminath Jewellers and Shri Lakhpak Hemraj Singhvi with respect to parcel no. 2 of the **TABLE-A** above, it appears that the said foreign origin gold, i.e. 200 grams pertaining to M/s. Shree Neminath Jewellers and their fair value as per the market rate is Rs. 12,10,000/-. Statement of Shri Lakhpak Hemraj Singhvi the buyer of the said gold, who intended to send the same to his nephew for personal use did not enquire about the source of the foreign origin gold at the time of purchase and also made payment to purchase the said foreign origin gold weighing 200 grams. Statement of proprietor of M/s. Shree Neminath Jewellers was recorded under Section 108 of Customs Act, 1962 wherein it is stated that they do not have import documents for the said foreign origin gold weighing 200 grams and does not remember from whom they got this foreign origin gold. Therefore, the said foreign origin gold, i.e. 200 grams pertaining to M/s. Shree Neminath Jewellers and Shri Lakhpak Hemraj Singhvi was seized vide seizure memo dated 25.10.2023 (**RUD-16**). From the aforementioned, it appears that the same is smuggled goods in terms of Section 2(39) of the Customs Act, 1962.

Therefore, it appears that the said gold pertaining to Shri Lakhpatri Hemraj Singhvi and M/s. Shree Neminath Jewellers is liable for confiscation under Section 111 of the Customs Act, 1962.

f) Investigation were carried recorded by way of recording of the statements of Shri Alpesh Kumar M/s. Diya Bullion and Jewellers w.r.t parcel no. 6A of the **TABLE-A**. During the recording of the Statement of Shri Alpesh Kumar, Proprietor of M/s. Diya Bullion and Jewellers on 29.09.2023, he stated that he started his firm M/s. Diya Bullion and Jewellery in year 2021 and started purchasing Gold from Mumbai sale at Jalore. He stated the parcel containing 1000 grams foreign origin gold 995 purity and 200 grams of 995 purity was sent by Shri Sushil of M/s. Swiss Bullion, Mumbai through Angadiya- M/s. Ashokkumar Ambalal & Company and was given on the basis of his purchase order. He stated that he placed order of 1200 grams gold of purity 995 and is not aware whether the said sent gold was including foreign origin gold of 1000 grams. The copy of invoice no. SB/127 dated 07.06.2023 submitted indicated that the same is a post-dated invoice and the goods were sent on 06.06.2023 from Mumbai to Jalore. No legitimate documents related to import of the foreign origin gold weighing 1000 grams (1Kg) were provided by M/s. Swiss Bullion to M/s. Diya Bullion & Jewellery.

g) Further, M/s. Swiss Bullion, Mumbai was issued summons dated 07-07-2023, 25-07-2023, 17-05-2023, for recording of their statement w.r.t. parcel no. 6A of **TABLE-A**, but they did not appear before the investigating agency, DRI, Ahmedabad. It appears that by not appearing before the investigating agency, DRI, they did not cooperate during the investigation. They resorted delay tactics, with an intent to stall the investigation pertaining to 1000 grams of Foreign Origin Gold, having fair market value of Rs. 60,50,000/- seized by DRI, Ahmedabad vide seizure memo (DIN-202310DDZ10000999FD7) dated 12.10.2023. Accordingly, search was conducted at the premises of M/s. Swiss Bullion, 307, Krishna Niwas, 3rd Floor, Office No. 69, Yusuf Mehrali Road, Next to Dhanji St. Corner, Pydhonie, Mumbai -400003 which is recorded under Panchnama dated 28.05.2024 [RUD- ]. During the search proceedings, Shri Dhruv Porwal, son of Prop. Of M/s. Swiss Bullion and the other employees of M/s. Swiss Bullion, i.e. Shri Ketan Jain and Shri Samit Kumar Yadav denied about having given any parcel to M/s. Ashokkumar Ambalal & Company on the said date. Shri Ketan Jain later informed the DRI officers that Shri Alpesh Shantilal Soni, proprietor of M/s. Diya Bullion & Jewellery, Jalore had asked them on 07.06.2023 that he wishes to buy 1200 grams of gold, therefore, in good faith, they had made a Tax invoice, bearing no. SB/127 dated 07.06.2023 for 1200 grams of gold before the payment for the said gold. Shri Ketan Jain

further informs that Shri Alpesh Kumar later did not make payment for the 1200 grams gold mentioned in the invoice and also, they got to know from some acquaintances that one parcel of M/s. Diya Bullion and Jewellery containing 1200 grams of gold had been detained by DRI, Ahmedabad Zonal Unit in the morning of 07.06.2023. Shri Ketan Jain informed that in view of the same, they had subsequently cancelled the invoice and did not deliver the gold to M/s. Diya Bullion and Jewellery, Jalore. Thereafter on being asked about purchase or sale of Gold Bar Having Sr No A378402 Melter Assayer in FY 2023-24; Shri Ketan Jain informed that their firm M/s Swiss Bullion have not made purchase or sale of said Gold Bar. Further on being enquired if such gold bar was purchased or sale from accounts of M/s RD Bullion; to which Shri Ketan Jain informed that they have examined their accounts in M/s RD Bullion as well and their account has no sale or purchase details of the above said Gold Bar.

During the search proceedings, Shri Dhruv Porwal and Shri Ketan Jain informed that M/s. Swiss Bullion has never done any business with M/s. Diya Bullion and Jewellery. Shri Ketan Jain further informs that however, M/s. RD Bullion, the proprietorship firm of Shri Vansh Porwal, had done business with M/s. Diya Bullion and Jewellery in the past but after the parcel of M/s. Diya Bullion and Jewellery was detained by DRI, Ahmedabad on 07.06.2023, they had stopped doing business with them. On being asked about the documents they collect from the suppliers while purchasing the foreign origin gold. Shri Ketan Jain informed that their suppliers only provide them the GST invoices and no import documents are provided to them by the supplier firms of foreign origin gold. Shri Ketan Jain informed that they also do not ask for the import related documents from the suppliers and their purchase decisions are only guided by the purity and price of the gold. The proprietor of M/s. Swiss Bullion was not available at the said premises. The investigating agency reserves its right to issue of an addendum or Supplementary Show Cause Notice or Separate Show Cause Notice, to bring on record further evidence as may be gathered against the noticees of this Show Cause Notice and also to issue Show Cause Notice to any person/persons not covered included in this Show Cause Notice, who may be found to be involved.

h) Investigation carried out by way of recording statements of Shri Mukesh S. Jain, proprietor of M/s. Pooja Gold, Shop No - 28, Sardiwala Market, Bundelawad, Bhagal, Surat, Gujarat and Shri Sudhirbhai Ramchandra Anarsan w.r.t. parcel no. 4 of **TABLE-A** i.e., 114.2 grams of foreign origin gold pertaining to M/s. Pooja Gold, he admitted that the two gold cut pieces of purity 999 are of foreign origin and had purchased from a person who came to

his shop for selling the same, and purchased in cash. They did not have any entry of payment made in their accounts. The said foreign origin gold was sent to Shri Sudhirbhai Ramchandra Anarsan, for job work. As per the statements recorded, the ownership of the said foreign origin gold appears to lie with M/s. Pooja Gold, Surat, Gujarat.

i) From the above, it thus appears that the following gold of foreign origin are smuggled goods in terms of Section 2(39) of the Customs Act, 1962:-

Parcel No.	Sender Name	Intended Recipient's Name	Weight (g)	Purity	Marking	Indian/ Imported Marking	Rate Per Gram	Value (Rs.)
8	VS Udaipur	Sahnkarji	598.30	995.0	PAMP	<b>Imported</b>	6050	36,19,715/-
2	SPJ Mumbai	Shakhesh Raj Singhvi	200.00	999.0	Valcambi	<b>Imported</b>	6050	12,10,000/-
6A	RD Mumbai	Alpeshbhai Shantilal Soni	1000.00	995.0	AL Etihad	<b>Imported</b>	6050	60,50,000/-
4	Rajat	Sudhirbhai Ahmedabad	114.200	999.0	CHI & MG	<b>CHI- Imported MG- Indian</b>	6050	6,90,910/-
Parcel No. 8,2 From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.								
Parcel No. 6A From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.								
Parcel No. 4 From visual inspection of the gold bars it can be ascertained that they have an Imported Marking and they are of foreign origin(CHI)								

**28.2.** The burden of proving that the Gold seized from the Aangadiya- M/s. Ashokkumar Ambalal & Company under Panchnama dated 07.06.2023 are not smuggled goods lies on below entities:-

- (i) M/s. Swiss Bullion & M/s. Diya Bullion w.r.t seizure of 1000 grams of Foreign origin gold having purity 999;
- (ii) M/s. Royal Bullion and M/s. V.S. Gold, 1<sup>st</sup> Floor, Shop No.-2, 54, 55, Taj Jewellery Complex Opp. Kolpol, Bada Bazar, Udaipur w.r.t. seizure of 598.30 grams of foreign origin gold having purity 995;
- (iii) M/s. Pooja Gold w.r.t. seizure of 114.20 grams of foreign origin gold having purity 999;
- (iv) M/s. Shree Neminath Jewellers and Shri Lakhpatraj Hemraj Singhvi w.r.t. seizure of 200 grams of foreign origin gold having purity 999.
- (v) M/s. Ashokkumar Ambalal & Company

It appears that during the investigation, all the respective beneficial owner or the Angadiya Firm, i.e. M/s. Ashokumar Ambalal & Company have failed to provide documents indicating any legitimate import of the said Gold Bars or any proof that the said foreign origin gold bars as mentioned above. Thus, it appears that the aforementioned foreign origin gold stands liable for confiscation under the provisions of Section 111 (d), 111 (j), 111(l) and 111(m) of Customs Act, 1962.

## **29. ROLES PLAYED BY VARIOUS ENTITITES:-**

### **29.1. ROLE PLAYED BY SHRI CHINTAN SAGARMAL JAIN PROPRIETOR OF M/S. SHRI NENIMATH JEWELLERS & SHRI LAKHPATRAJ HEMRAJ SINGHVI: -**

Shri Lakhpak Hemraj Singhvi purchased the two gold bars weighing 200 grams of foreign origin with marking of 'VALCMABI' and purity 999, from Shri Chintan Sagarmal Jain, Proprietor of Shree Neminath Jewellers. Shri Chintan Sagarmal Jain admitted that he is not having import documents pertaining to the said gold as the same. Shri Lakhpak Hemraj Singhvi while purchasing the said gold bar was aware that the said two gold bars of 100 grams each were of foreign origin and did not ask for any import documents for the said foreign origin gold weighing 200 grams. Shri Lakhpak Hemraj Singhvi had also made payment to M/s. Shree Neminath Jewellers. During the recording of statement of Shri Chintan Sagarmal Jain, Proprietor of M/s. Shree Neminath Jewellers stated that he does not remember exactly from whom they have purchased this gold bar as he does not remember the identity of the said person from whom they had purchased the said gold. The reason they purchased the said gold was quoted to be as the same was available at cheaper price therefore, they purchased the same and was aware that the said gold is of foreign origin before it was sold by them to Shri Lakhpak Hemraj Singhvi. It appears, the actual owner of the said gold bars weighing 200 grams of foreign origin having value of Rs. 12,10,000/- (Rupees Twelve Lakhs Ten Thousands only) which were seized vide seizure memo dated 25.10.2023 (**RUD-16**) is the purchaser of the said Gold, Shri Lakhpak Hemraj Singhvi. The burden of proving the 200 grams of foreign origin Gold Seized from Angadiya M/s. Ashokkumar Amrutlal & Company under Panchnama dated 07.06.2023 are not smuggled goods, lies on Shri Lakhpak Hemraj Singhvi and Shri Chintan Sagarmal Jain of M/s. Shree Neminath Jewellers. It appears both of them have failed to provide proof that the foreign origin gold, i.e. 200 grams pertaining to Shri Lakhpak Hemraj Singhvi are not smuggled goods. They both failed to report the purchase and sale of foreign origin gold to respective revenue authorities. Thus it appears

that the said foreign origin gold weighing 200 grams in total valued at Rs. 12,10,000/- (Rupees Twelve Lakhs Ten Thousands only) are smuggled goods in terms of Section 2(39) of the Customs Act, 1962 and are thus liable for confiscation under the provisions of Section 111(d), (j), (l) & (m) of the Customs Act, 1962. By indulging in purchase, sale and dealing with such smuggled goods Shri Lakhpak Hemraj Singhvi and Shri Chintan Sagarmal Jain of M/s. Shree Neminath Jewellers have rendered themselves liable for penal action under Section 112(a) and 112(b) & 117 of the Customs Act, 1962.

**29.2. ROLE OF MR. ALPESH KUMAR, PROPRIETOR OF M/S. DIYA BULLION AND JEWELLERY, JALORE AND M/S. SWISS BULLION, MUMBAI:**

Shri Alpesh Kumar is proprietor of the firm M/s. Diya Bullion and Jewellery who had ordered for 1200 grams of gold and purchased the same from M/s. Swiss Bullion, Mumbai, which was intercepted by DRI Ahmedabad while being transported by an employee of M/s. Ashokkumar Ambalal Company and detained vide panchnama dated 07.06.2023. He trades in gold and gold jewellery. He usually purchases gold from M/s. Swiss Bullion, Mumbai and sell in Jalore, Rajashthan. When asked specifically about a gold bar and a gold piece weighing a total of 1200 (1000+200) grams and 995 purity, which were seized from the seized parcel, he stated that he had ordered 1200 grams of gold from Shri Sushil Ji of M/s. Swiss Bullion, Mumbai. He (Shri Sushil) had sent this gold through M/s. Ashok Kumar Ambalal & Company against his gold purchase order. On perusal of the valuer's report dated 18.09.2023 he admitted that the Foreign origin gold bar weighing 1 Kg and other weighed 200 grams is of Indian Origin, he admitted that he was unaware that the gold being sent by M/s. Swiss Bullion is of foreign origin. There was no invoice available with the said parcel containing foreign origin gold. Further Mr. Alpesh Kumar was unable to provide import documents during or after his statement was recorded in the office of DRI Ahmedabad. He being a trader did not inquire about the legitimate documents of import of said gold. On being asked about the invoice, he provided an invoice of M/s. Swiss Bullion, Mumbai bearing No. SB/ 127 dated 07.06.2023, which was issued a day later than the day on which the said gold was dispatched for delivery to M/s. Diya Bullion and Jewellery. He could not provide any legitimate document with respect to the import of the foreign origin gold weighing 1 Kg. Further, M/s. Swiss Bullion, Mumbai was summoned three times for recording of statement of their representative, which was dishonoured by M/s. Swiss Bullion, Mumbai. No one appeared on behalf of M/s. Swiss Bullion, Mumbai. Further, during the search of premises of M/s. Swiss Bullion, it was informed by their employee that they had issued the invoice no. SB/127 dated 07.06.2023 which was subsequently

cancelled by them as they got to know about the detention of parcel of M/s. Diya Bullion and Jewellery containing 1200 grams of gold in the morning of 07.06.2023. The argument appears to be illogical in as much as the invoice was generated by them on insistence of M/s. Diya Bullion and jewellery, Jalore without delivery of goods to the customer and receipt of any payment towards the same. Further, they had submitted a copy of cancelled invoice bearing no. SB/127 dated 07.06.2023 [RUD- 29]. They denied having import documents pertaining to Gold Bar having Sr. No.: A378402 Melter Assayer in FY – 2023-24. They also informed that they have examined their accounts in M/s. RD Bullion as well and their account has no sale or purchase details of the above said Gold Bar. Further, they informed that M/s. Swiss Bullion has never done any business with M/s. Diya Bullion and Jewellery. Further, they informed that M/s. RD Bullion had done business with M/s. Diya Bullion and Jewellery in the past but after the parcel of M/s. Diya Bullion and Jewellery was detained by DRI, Ahmedabad they had stopped doing business with them. M/s. Swiss Bullion, Mumbai is allegedly the sender of the gold, which is admitted during recording of the statements of M/s. Alpesh Kumar of M/s. Diya Bullion and Jewellery as well as M/s. Ashokkumar Ambalal & Company. M/s. Diya Bullion and Jewellery did not ask for import documents from M/s. Swiss Bullion and hence, the said gold bar of foreign origin weighing 1000 grams (1 Kg) having fair market value of Rs.1,21,00,000/- (Rupees One Crore Twenty-One Lakhs Only) without any legitimate documents for import, is therefore liable for confiscation under Section 111 of Customs Act, 1962. They both failed to report the purchase and sale of foreign origin gold to respective revenue authorities. Thus, by indulging themselves in sale- purchase of foreign origin gold bar weighing 1000 grams(1 Kg) having fair market value of Rs.1,21,00,000/- (Rupees One Crore Twenty-One Lakhs Only) without legitimate documents of import, they have concerned themselves in harbouring and selling such goods. Thus, by such acts of omission and commission they, i.e. M/s. Swiss Bullion, Mumbai and Mr. Alpesh Kumar, M/s. Diya Bullion, Jalore have rendered themselves for penalty under Section 112(a), 112(b) & 117 of the Customs Act, 1962.

### **29.3. ROLE OF SHRI VISHAL BHOPAWAT, PROPRIETER OF M/S. V.S.GOLD, (RECIPIENT OF 598.30 GRAMS OF FOREIGN ORIGIN GOLD)**

He is proprietor of M/s. V. S. Gold, 1<sup>st</sup> Floor, Shop No. 2, 54, 55, Taj Jewellery Complex, Opp. Kolpol, Bada Bazar, Udaipur - 313001 and is engaged in retail sale of gold and silver bars. On being informed that the parcel sent to him was seized by DRI and which was containing 598.30 grams of foreign origin gold sent by sender M/s. Royal Bullion through M/s. Ashokumar

Ambala & Company, he admitted that he had given order of 600 grams of gold to M/s. Royal Bullion and M/s. Royal Bullion sent the gold bars through Angadiya and issued an invoice No. RB/119/23-24 dated 06.06.2023 and said invoice was received by him on WhatsApp on 07.06.2023 and a verbal communication by M/s. Royal Bullion that they are sending 598.30 gram of gold by Angadiya and further 1.70 gram of gold would be sent by them later on. He asked the gold in the name of his employee Shri Shankar Das Vaishnav. He could not provide any import documents for the said seized gold weighing 598.30 grams. He had released the payment for the said gold through RTGS and partly by means of 200 grams gold bar piece to M/s. Royal Bullion. On being shown the statement dated 18.10.2023 of Shri Chaman Jain of M/s. Royal Bullion, he disagreed with his statement and reiterated that he had given order of 600 grams of gold. He was aware that the gold sent by M/s. Royal Bullion was of purity-995 and weighing 598.30 grams. He later on changed his version of statement on 17.10.2023 in his statement dated 18.03.2023 that he was aware of the origin of the said gold sent by M/s. Royal Bullion and had already paid in cash against the said gold previously. The said gold was seized by DRI and he made online transaction at a later date through RTGS for 400 grams of gold and partly via 200 grams gold to M/s. Royal Bullion afterwards. He claimed the ownership of the said goods that he had purchased by him and he had earlier made cash payment to avoid tax payment on the said gold and later, he made online payment to make it look like a genuine transaction. He purchased the said gold at a cheaper rate for his personal enrichment. He admitted that the said invoice dated 06.06.2023 was issued to him in lieu of the said detained gold. He admitted that he was aware that the said gold was of foreign origin and could not provide any legitimate/ legal documents of import of said foreign origin gold. They failed to report the sale / purchase of foreign origin gold to revenue authorities. Thus, by indulging/ concerning himself in such an act of dealings- sale & purchase of foreign origin gold without verifying the proper source and legitimate import documents which he knew was liable for confiscation under Section 111 of the Customs Act, 1962, he rendered himself liable for penalty under Section 112 (a), 112(b) & 117 of the Customs Act, 1962.

**29.4. ROLE PLAYED BY MR. CHAMAN JAIN, PARTNER OF M/S. ROYAL BULLION, 705, 7<sup>TH</sup> FLOOR, AURAM MALL, SHAIKH MEMON STREET, KALBADEVI, MUMBAI (SENDER OF 598.30 GRAMS OF FOREIGN ORIGIN GOLD)**

Shri Chaman Jain Partner of M/s. Royal Bullion is engaged in trading of gold and silver bullion and he worked as per the instructions of M/s. V. S. Gold

to get the foreign origin gold weighing 598.30 grams from one person named Poshabhai at Mumbai and handed over the same to Angadiya firm M/s. Ashokkumar Ambalal & Company, which he knew that the said gold was of foreign origin and was liable for confiscation under section 110 of the Customs, 1962. Further, he admitted that as per the instructions of M/s. V.S.Gold, he handed over the said gold to M/s. Ashokkumar Ambalal & Company- Angadiya firm at their Mumbai office to be delivered to M/s. V.S.Gold, Udaipur. As per his admission during recording of statement that he provided the invoice for the said gold at a later day once the said foreign origin gold was intercepted and detained by DRI. On getting news that the said gold has been intercepted by DRI on 07.06.2023, he provided a back dated invoice No. RB/119/23-24 dated 06.06.2023 to M/s. VS Gold. To adjust the gold and payments corresponding to the said invoice in books of account, they received payment for 200 grams gold by RTGS on 07.06.2023 and then for another 200 grams gold by RTGS on 08.06.2023 and also received an invoice for 200 grams gold afterwards in around 2nd week of June'2023. He was in touch with mobile no. 9413830539 which belongs to M/s. V. S. Gold for the business transactions. He admitted that he does not have any import documents pertaining to the said gold bars as he was not provided any import documents by either M/s. V.S.Gold or the supplier, i.e. Shri Posha Bhai. Thus, it appears that he has abetted M/s. VS Gold in purchase of foreign origin gold without legitimate import documents and sale/ delivery to M/s. VS Gold through Angadiya- M/s. Ashokkumar Ambalal & Company. He did not inquire about the import documents neither informed any agency regarding sending foreign origin gold through Angadiya to M/s. Diya Bullion and Jewellery which was liable for confiscation under Section 111 of the Customs Act, 1962. He had thus acquired possession and had concerned himself in dealing with the foreign origin gold weighing 598.30 grams, which he knew or had reason to believe are liable to confiscation under Section 111 of the Customs Act, 1962. It appears that such act of omission and commission made on his part for the smuggling of gold which are liable for confiscation, has rendered him liable for penalty under Section 112(a), 112(b) & 117 of the Customs Act, 1962.

#### **29.5. ROLE PLAYED BY SHRI MUKESH S. JAIN, PROPRIETOR OF M/S. POOJA GOLD (BENEFICIAL OWNER OF THE TWO GOLD CUT PIECES WEIGHING 114.20 GRAMS)**

Shri Mukesh S. Jain, Proprietor of M/s. Pooja Gold and handles all day to way work related to sale purchase of gold bars and gold jewellery, accounts. He admitted that two Gold cut pieces having weight of 113.98 grams of 999 purity

which was detained under panchnama dated 08.06.2023 is of foreign origin and was seized under reasonable belief that these goods are liable for confiscation. He admitted that he purchased the said gold from a person aged around 30-35 years, a retailer who came at his shop to sell the said gold. The mode of payment adopted was cash to pay such gold. He did not make the entry of payment made in cash or in their accounts. His role is that he purchased foreign origin gold without verifying the antecedents of the said gold for his personal enrichment as the same was available at a cheaper rate. He sent the said gold to Shri Sudhir Ramchandra Anarsan for the job work without any issuance of any invoice. He could not provide any import documents for said foreign origin gold seized by DRI. As per the valuation report dated 18.09.2023, the weight of the said foreign origin gold weighed 114.20 grams. He admitted handing over of the said parcel to M/s. Ashokkumar Amabala & Company for getting it delivered to Shri Sudhirbhai Ramchandra Anarsan, Ahmedabad. He admitted that he was aware that the said gold was of foreign origin and could not provide any legitimate/ legal documents of import of said foreign origin gold. Thus, by indulging/ concerning himself in such an act of dealing with purchase of foreign origin gold without verifying the proper source and legitimate import documents which he knew was liable for confiscation under Section 111 of the Customs Act, 1962, he rendered himself liable for penalty under Section 112(a), 112(b) & 117 of the Customs Act, 1962.

**29.6 Shri Dalpatbhai K. Dodiya, Employee of M/s. Ashokkumar Ambalal & Company- Aangadia, Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company- Angadiya and M/s. Ashokkumar Ambalal & Company- Aangadiya :-**

M/s. Ashokkumar Ambalal & Company had concerned themselves by dealing with carrying the foreign origin gold through their employee Shri Dalpatbhai K. Dodiya, i.e. 598.30 grams of foreign origin gold from M/s. Royal Bullion, Mumbai, 200 grams foreign origin gold from M/s. Shree Neminath Jewellers, Mumbai, 1000 grams foreign origin gold from M/s. Swiss Bullion and 114.20 grams of foreign origin gold from M/s. Pooja Gold, Surat, without verifying the legitimate documents of import of such foreign origin gold from respective senders.

Shri Dalpatbhai K. Dodiya had indulged himself in acquiring possession of and in carrying of parcels containing the said foreign origin gold which were subsequently seized vide respective Seizure Memos dated 12.10.2023 and 25.10.2023. He was intercepted by DRI, Ahmedabad at Kalupur Railway

Station while he was in possession of said foreign origin gold without legitimate documents with respect to the said gold. Thus, by indulging himself in such act of acquiring possession and in carrying of parcels containing the said foreign origin goods without legitimate documents, which were liable for confiscation under Customs Act, 1962, he has rendered himself liable to penal action under Section 112(a), 112(b) and 117 of Customs Act, 1962.

Further, Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company- Aangadiya, in his own admission vide statement recorded during the course of investigation admitted that they cannot accept the parcels containing foreign origin gold for courier/transport, thus, he failed to verify the legitimate documents for carrying foreign origin gold. It appears that either of the employee or Manager or the Angadiya firm have failed in their obligation to report the possession of foreign origin gold which are liable for confiscation under Section 111 of the Customs Act, to respective revenue authorities. By indulging themselves in such acts of omission and commission, they rendered them liable for penal action under Section 112(a), 112(b) & 117 of the Customs Act, 1962.

**30.** The documents relied upon in this Investigation Report are listed in the **Annexure-R** to this Notice.

**31.** Under the provisions of Section 110 (2) of the Customs Act, 1962, the a Show Cause Notice is required to be given within a period of six months from the date of seizure. However, further verification of facts/digital evidences/recording of statement of other persons appearing on record during the course of inquiry is required to be done. The investigating agency reserves its right to bring on record further evidence against the noticees of the Show Cause Notice and also to issue Show Cause Notice to any other person not covered in this Show Cause Notice, found to be involved, by issue of an addendum or Supplementary Show Cause Notice or Separate Show Cause Notice.

**32.** The following goods were seized from the employee of Angadiya- M/s. Ashokkumar Ambalal & Company: -

Parcel No.	Sender Name	Intended Recipient's Name	Weight (g)	Purity	Marking	Indian/ Imported Marking	Rate Per Gram	Value (Rs.)
8	VS Udaipur	Sahnkarji	598.30	995.0	PAMP	Imported	6050	36,19,715/-
2	SPJ Mumbai	Shakhesh Raj Singhvi	200.00	999.0	Valcambi	Imported	6050	12,10,000/-
6A	RD Mumbai	Alpeshbhai Shantilal Soni	1000.00	995.0	AL Etihad	Imported	6050	60,50,000/-
4	Rajat	Sudhirbhai Ahmedabad	114.200	999.0	CHI & MG	CHI- Imported MG- Indian	6050	6,90,910/-

- Parcel No. 8,2 From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.
- Parcel No. 6A From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking & they are of foreign origin.
- Parcel No. 4 From visual inspection of the gold bars, it can be ascertained that they have an Imported Marking and they are of foreign origin(CHI)

Thus, in terms of Section 122 of Customs Act, 1962, the SCN issuing authority is Additional Commissioner of Customs, Ahmedabad.

**33.** In view of above, M/s. V.S. Gold, Udaipur; M/s. Royal Bullion, Mumbai; M/s. Swiss Bullion, Mumbai; M/s. Diya Bullion and Jewellery, Jalore, Rajasthan; M/s. Shree Neminath Jewellers, Mumbai; Shri Lakhpatrij Hemraj Singhvi, Mumbai; M/s. Pooja Gold, Surat; Shri Dalpatbhai K. Dodiya, Employee of M/s. Ashokkumar Ambalal & Company; Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company and M/s. Ashokkumar Ambalal & Company, Ahmedabad are hereby called upon to show cause in writing to the Additional Commissioner of Customs, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:-

- Absolute Confiscation of the foreign origin gold under the provisions of Section 111(d), 111(j), 111(l) and 111(m) of the Customs Act, 1962, as detailed below should not made of:
  - One Gold Bar and particle of foreign origin totally weighing 598.30 grams valued at Rs. 36,19,715/- (Rupees Thirty Six Lakhs Nineteen Thousand Seven Hundred and Fifteen Only) having marking AL

Etihad Gold Dubai UAE Gold 995, Sr. No. A979750 Melter Assayer and two small pieces/ particles sent by SENDER- 'M/s. Royal Bullion, 705, Auram mall, Shaikh Memon Street, Kalbadevi, Zaveri Bazar, Mumbai- 400002' to RECIPIENT- 'M/s. V.S. Gold, 1<sup>st</sup> Floor, Shop No. 2, 54, 55, Taj Jewellery Complex, Opp. Kolpol, Bada Bazar, Udaipur- 313001' placed under seizure vide Seizure Memo (DIN- 202310DDZ1000022952A) dated 12.10.2023.(**RUD-12**)

b) One Gold Bar of foreign origin, weighing 1000 grams (1Kg) valued at Rs. 60,50,000/- (Rupees Sixty Lakhs and Fifty Thousand Only) having marking AL Etihad Gold Dubai UAE Gold 995, Sr. No. A378402 Melter Assayer sent by SENDER- M/s. Swiss Bullion (RD) 307, Krishna Niwas, 3<sup>rd</sup> Floor, Office No-69, Yusuf Mehrali Road, Next to Dhanji Street Corner, Pydhonie, Mumbai-400003 to RECIPIENT- M/s. Diya Bullion and Jewellery, Shanti Nagar, B Block, Jalore, Rajasthan -343001 M.No.9414350330 placed under seizure vide Seizure Memo (DIN- 202310DDZ10000999FD7) dated 12.10.2023.(**RUD-13**)

c) Two Gold Bars of 100 grams each having Valcambi Marking of foreign origin totally weighing 200 grams, having purity 999, valued at Rs. 12,10,000/- (Rupees Twelve Lakhs and Ten Thousands Only) having marking 'VALCAMBI' sent by SENDER- M/s. Shree Neminath Jewellers to RECIPIENT- Shankhesh Raj Singhvi placed under seizure vide Seizure Memo (DIN- 202310DDZ1000083528A) dated 25.10.2023.(**RUD-16**)

d) Two Cut Pieces and gold dust of purity 999 of foreign origin and without cover of any import invoice/ documents, weighing 114.20 grams valued at Rs. 6,90,910/- (Rupees Six Lakhs and Ninety Thousands Nine Hundred and Ten Only) sent by SENDER- Shri Rajat of M/s. Pooja Gold, Surat to RECIPIENT- Shri Anarsan Sudhirbhai Ramchandra, Ahmedabad placed under seizure vide Seizure Memo (DIN- 202310DDZ10000999F4C) dated 25.10.2023.(**RUD-17**)

ii) Penalty should not be imposed under Sections 112(a), 112(b) and 117 of the Customs Act, 1962 on the following entities:-

Entity name & address	w.r.t seizure of goods
1) M/s. V.S. Gold, 705, 1 <sup>st</sup> Floor, Shop no. 2, 54, 55, Taj Jewellery Complex, Udaipur & 2) M/s. Royal Bullion, 705, 7 <sup>th</sup> Floor, Auram Mall, Shaikh Memon Street, Kalbadevi, Mumbai	One Gold Bar and particle of foreign origin totally weighing 598.30 grams valued at Rs. 36,19,715/- (Rupees Thirty Six Lakhs Ninteen Thousand Seven Hundred and Fifteen Only) having marking AL Etihad Gold Dubai UAE Gold 995, Sr. No. A979750 Melter Assayer and two small pieces/ particles sent by SENDER- 'M/s. Royal Bullion, 705, Auram mall, Shaikh Memon Street, Kalbadevi, Zaveri Bazar, Mumbai- 400002' to RECIPIENT- 'M/s. V.S. Gold, 1 <sup>st</sup> Floor, Shop No. 2, 54, 55, Taj Jewellery Complex, Opp. Kolpol, Bada Bazar, Udaipur-313001' placed under seizure vide Seizure Memo (DIN-202310DDZ1000022952A) dated 12.10.2023.(RUD-12)
3) M/s. Swiss Bullion, 307, Krishna Niwas, 3 <sup>rd</sup> Floor, Office No-69, Yusuf Mehrali Road, Next to Dhanji Street Corner, Pydhanie, Mumbai-400003 & 4) M/s. Diya Bullion and Jewellery, Shanti Nagar, B Block, Jalore, Rajasthan - 343001	One Gold Bar of foreign origin, weighing 1000 grams (1Kg) valued at Rs. 60,50,000/- (Rupees Sixty Lakhs and Fifty Thousand Only) having marking AL Etihad Gold Dubai UAE Gold 995, Sr. No. A378402 Melter Assayer sent by SENDER- M/s. Swiss Bullion (RD) 307, Krishna Niwas, 3 <sup>rd</sup> Floor, Office No-69, Yusuf Mehrali Road, Next to Dhanji Street Corner, Pydhanie, Mumbai-400003 to RECIPIENT- M/s. Diya Bullion and Jewellery, Shanti Nagar, B Block, Jalore, Rajasthan - 343001 M.No.9414350330 placed under seizure vide Seizure Memo (DIN- 202310DDZ10000999FD7) dated 12.10.2023.(RUD-13)
5) M/s. Shree Neminath Jewellers, 2/3, Maheta Manor, B.P.T. Colony, Sanor, 146 Varavathi Village, Mumbai- 400030, & 6) Shri Lakhpatrij Hemraj Singhvi, Room No. 103, Heena Residency, Daulat Nagar, Road No. 9, Borivali East, Mumbai, Maharashtra- 400066	Two Gold Bars of 100 grams each having Valcambi Marking of foreign origin totally weighing 200 grams, having purity 999, valued at Rs. 12,10,000/- (Rupees Twelve Lakhs and Ten Thousand Only) having marking 'VALCAMBI' sent by SENDER- M/s. Shree Neminath Jewellers to RECIPIENT- Shankhesh Raj Singhvi placed under seizure vide Seizure Memo (DIN- 202310DDZ1000083528A) dated 25.10.2023.(RUD-16)
7) M/s. Pooja Gold, Surat, Shop no-28, Sardiwala Market, Bundelawad, Bhagat Surat. M. No.9825630400	Two Cut Pieces and gold dust of purity 999 of foreign origin and without cover of any import invoice/ documents, weighing 114.20 grams valued at Rs. 6,90,910/- (Rupees Six Lakhs and Ninety Thousand Nine Hundred and Ten Only) sent by SENDER- Shri Rajat of M/s. Pooja Gold, Surat to RECIPIENT- Shri Anarsan Sudhirbhai Ramchandra, Ahmedabad placed under seizure vide Seizure Memo (DIN-202310DDZ10000999F4C) dated 25.10.2023.(RUD-17)
8) Shri Dalpatbhai K. Dodiya, Employee of M/s. Ashokkumar Ambalal & Company; 9) Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company , & 10) M/s. Ashokkumar Ambalal & Company, 18, Zaveri Chamber, Vaganpole, Ratanpole, Zaveriwad, Ahmedabad, Guj.	Foreign origin gold, as mentioned in the preceding rows of this table, i.e. 598.30 grams of gold pertaining to M/s. Royal Bullion, Mumbai, 200 grams foreign origin gold pertaining to M/s. Shree Neminath Jewellers, Mumbai, 1000 grams foreign origin gold pertaining to M/s. Swiss Bullion and 114.20 grams of foreign origin gold pertaining to M/s. Pooja Gold, Surat, the gold being subsequently seized vide Seizure Memos dated 12.10.2023 and 25.10.2023

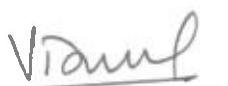
**34.** The Noticee are further required to state specifically in the written reply as to whether they wishes to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences which he intends to reply upon in defense.

**35.** The Noticee/s, are further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

**36.** This show cause notice is issued without prejudice to any other action that may be taken against her, under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

**37.** Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case. The investigating agency reserves its right to bring on record further evidence against the noticees of the Show Cause Notice and also to issue Show Cause Notice to any other person not covered in this Show Cause Notice, found to be involved, by issue of an addendum or Supplementary Show Cause Notice or Separate Show Cause Notice.

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

  
4/6/24  
(Vishal Malani)  
Additional Commissioner  
Customs, Ahmedabad.

F. No. VIII/10-83/DRI-AZU/O&A/HQ/2024-25

Dated 04.06.2024

DIN- 20240671MNU0000 419 444

**BY SPEED POST:**

To,

- 1) M/s. V.S. Gold, 705, 1<sup>st</sup> Floor, Shop no. 2, 54, 55, Taj Jewellery Complex, Udaipur
- 2) M/s. Royal Bullion, 705, 7<sup>th</sup> Floor, Auram Mall, Shaikh Memon Street, Kalbadevi, Mumbai
- 3) M/s. Swiss Bullion, 307, Krishna Niwas, 3<sup>rd</sup> Floor, Office No-69, Yusuf Mehrali Road, Next to Dhanji Street Corner, Pydhani, Mumbai-4000003

- 4) M/s. Diya Bullion and Jewellery, Shanti Nagar, B Block, Jalore, Rajasthan - 343001
- 5) M/s. Shree Neminath Jewellers, 2/3, Maheta Manor, B.P.T. Colony, Sanor, 146 Varavathi Village, Mumbai- 400030
- 6) Shri Lakhpatrij Hemraj Singhvi, Room No. 103, Heena Residency, Daulat Nagar, Road No. 9, Borivali East, Mumbai, Maharashtra- 400066
- 7) M/s. Pooja Gold, Surat, Shop no-28, Sardiwala Market, Bundelawad, Bhagal Surat. M. No.9825630400
- 8) Shri Dalpatbhai K. Dodiya, Employee of M/s. Ashokkumar Ambalal & Company 18, Zaveri Chamber, Vaganpole, Ratanpole, Zaveriwad, Ahmedabad, Gujarat;
- 9) Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company, 18, Zaveri Chamber, Vaganpole, Ratanpole, Zaveriwad, Ahmedabad, Gujarat.
- 10) M/s. Ashokkumar Ambalal & Company, 18, Zaveri Chamber, Vaganpole, Ratanpole, Zaveriwad, Ahmedabad, Gujarat.

Copy To:-

- 1) The Additional Director General, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad
- 2) The Superintendent System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>.
- 3) The Deputy Commissioner, SVPIA, Ahmedabad, with request to affix the same at Notice Board at Airport (for any information to any other claimant)
- 4) Notice Board at Customs House, Ahmedabad (for any information to any other claimant)
- 5) Guard File.

**Annexure- R (LIST OF RELIED UPON DOCUMENTS)**

<b>RUD No.</b>	<b>Statement / RUD</b>	<b>Remark</b>
<b>1</b>	Panchnama dated 07.06.2023 for the interception of aangadiya employees outside Kalupur Railway Station	Copy Enclosed (in CD)
<b>2</b>	Panchnama dated 07/08.06.2023 drawn at Officer of Direcotrate of Revenue Intelligence, Ahmedabad Zonal Unit i.r.o. examination of the baggage of Aangadiya	Copy Enclosed (in CD)
<b>3</b>	Statement dated 14.06.2023 of Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company Angadia recorded under Section 108 of the Customs Act, 1962	Copy Enclosed (in CD)
<b>4</b>	Panchnama dated 20.06.2023 drawn while releasing the Indian Origin gold	Copy Enclosed (in CD)
<b>5</b>	Acknowledgement for the receipt of the parcels by Shri Kailashkumar Dodiya, M/s. Ashokkumar Ambalal & Company for the goods released under Panchnama dated 20.06.2023.	Copy Enclosed (in CD)
<b>6</b>	Statement dated 11.07.2023 of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
<b>7</b>	Statement dated 11.07.2023 of Shri Lakhpatraj Hemraj Singhvi, the recipient of foreign origin gold bars weighing 200 grams recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
<b>8</b>	Statement dated 14.07.2023 of Shri Mukesh S. Jain, Proprieter of M/s. Pooja Gold recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
<b>9</b>	Panchnama dated 11.09.2023 under which the valuation and examination of the detained goods was done by the Gold Assayer	Copy Enclosed (in CD)
<b>10</b>	Valuation Report dated 18.09.2023 given by Shri Kartikey Vasantrai Soni, Govt. approved Gold Assayer certifying the purity of Gold, weight, value of gold.	Copy Enclosed (in CD)
<b>11</b>	Statement dated 29.09.2023 of Shri Alpesh Kumar, Proprietor of M/s. Diya Bullion and Jewellery was recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
<b>12</b>	Seizure Memo (DIN- 202310DDZ1000022952A) dated 12.10.2023 i.r.o. seizure of foreign origin gold weighing 598.30 grams valued at Rs. 36,19,715/- pertaining to M/s. Royal Bullion/M/s. V.S.Gold	Copy Enclosed (in CD)
<b>13</b>	Seizure Memo (DIN- 202310DDZ10000999FD7) dated 12.10.2023 i.r.o. seizure of foreign origin gold weighing 1000 grams (1Kg) valued at Rs. 60,50,000/- pertaining to M/s. Swiss Bullion/M/s. Diya Bullion and Jewellery	Copy Enclosed (in CD)
<b>14</b>	Statement dated 17.10.2023 of Shri Vishal Bhopawat, Proprietor of M/s. V S Gold was recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
<b>15</b>	Statement dated 18.10.2023 of Shri Chaman Jain, Partner of M/s. Royal Bullion was recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)

16	Seizure Memo (DIN- 202310DDZ1000083528A) dated 25.10.2023 i.r.o. seizure of foreign origin gold weighing 200 grams valued at Rs. 12,10,000/- pertaining to M/s. Neminath Jewellers/Shri Lakhpatriaj Hemraj Singhvi	Copy Enclosed (in CD)
17	Seizure Memo (DIN- 202310DDZ10000999F4C) dated 25.10.2023 i.r.o. seizure of foreign origin gold weighing 114.20 grams valued at Rs. 6,90,910/- pertaining to M/s. Pooja Gold	Copy Enclosed (in CD)
18	Panchnama dated 07.12.2023 iro release of the Indian Origin gold	Copy Enclosed (in CD)
19	Acknowledgement for the receipt of the parcels by Shri Kailashkumar Dodiya, M/s. Ashokkumar Ambalal & Company for the goods released under Panchnama dated 07.12.2023.	Copy Enclosed (in CD)
20	Statement dated 15.02.2024 of Sudhirbhai Ramchandra Anarsan, recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
21	Documents submitted by M/s. Shree Mandev Bullion LLP vide their letter dated 27.02.2024	Copy Enclosed (in CD)
22	Statement dated 18.03.2024 of Shri Chintan Sagarmal Jain, Partner of M/s. Shree Neminath Jewellers recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
23	Statement dated 18.03.2024 of Shri Lakhpatriaj Hemraj Singhvi, the recipient of foreign origin gold bars weighing 200 grams recorded under Section 108 of Customs Act, 1962	Copy Enclosed (in CD)
24	Summons dated 07.07.2023 issued to M/s. Swiss Bullion in connection with the instant investigation related to 1 Kg Foreign origin gold detained vide Panchnama dated 07/08.06.2023	Copy Enclosed (in CD)
25	Summons dated 25.09.2023 issued to M/s. Swiss Bullion in connection with the instant investigation related to 1 Kg Foreign origin gold detained vide Panchnama dated 07/08.06.2023	Copy Enclosed (in CD)
26	Summons dated 17.05.2024 issued to M/s. Swiss Bullion in connection with the instant investigation related to 1 Kg Foreign origin gold detained vide Panchnama dated 07/08.06.2023	Copy Enclosed (in CD)
27	Panchnama dated 28.05.2024 for the search at the premises of M/s. Swiss Bullion	Copy Enclosed (in CD)
28	Copy of the cancelled invoice bearing no. SB/127 dated 07.06.2023 issued by M/s. Swiss Bullion in the name of M/s. Diya Bullion and Jewellery	Copy Enclosed (in CD)
29	Statement dated 29.05.2024 of Shri Kailashkumar Dodiya, Manager of M/s. Ashokkumar Ambalal & Company recorded u/s 108 of the Customs Act, 1962	Copy Enclosed (in CD)
30	Letter dated 01.12.2023, granting extension for period of six months for issuance of Show Cause Notice i.r.o. Seized goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962	Copy Enclosed (in CD)